LEEDS SWAHILI CULTURAL COMMUNITY

Annual Report and Unaudited Financial Statements

for the financial year ended 31 December 2025

Elland Accountancy Ltd
Northgate
118 North Street
2nd Floor Workspace Hub
Leeds
LS2 7PN
United Kingdom

Charity Number: 1200888

LEEDS SWAHILI CULTURAL COMMUNITY
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LEEDS SWAHILI CULTURAL COMMUNITY
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Mr Mahmoud Hamdan Abeid Mr Mohammed Ally Ismail Mr Iddi Hasan Mr Adwan Adawy Adwan
Chairperson	Mr Aslan Iddi Aslan
Charity Number in England and Wales	1200888
Principal Address	UNIT 4 OSMONDTHORPE LANE Leeds West Yorkshire LS9 9EG United Kingdom
Independent Examiner	Elland Accountancy Ltd Northgate 118 North Street 2nd Floor Workspace Hub Leeds LS2 7PN United Kingdom

LEEDS SWAHILI CULTURAL COMMUNITY
TRUSTEES' REPORT
for the financial year ended 31 December 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 December 2025.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of LEEDS SWAHILI CULTURAL COMMUNITY present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2025.

The charity is a registered charity and has prepared these financial statements in accordance with the Charities SORP (FRS 102).

Principal Activity
The charity provides religious and cultural education through its madrassa, activities for children and young people, community events, and a funeral scheme for its members, from its premises at Osmondthorpe Lane, Leeds.

Mission, Objectives and Strategy

Objectives
The charity’s objects are: (1) for the public benefit, to promote the education (including social and physical training) of people, primarily but not exclusively under the age of 25, in Leeds, including by providing a learning centre to give educational support and improve educational achievement; (2) to provide or assist in providing facilities, in the interests of social welfare, for the recreation or other leisure-time occupation of people in Leeds who need them because of their youth, age, infirmity or disability, financial hardship or social circumstances, with the object of improving their conditions of life; and (3) to advance the religion of Islam, in particular by providing or assisting in providing facilities for worship and Islamic education.

Structure, Governance and Management

Structure
Leeds Swahili Cultural Community is a Charitable Incorporated Organisation (CIO) registered on 2 November 2022 (charity number 1200888). It is a continuation of the unincorporated charity of the same name (charity number 1150238), which was removed from the register on 5 July 2023 following the amalgamation.

Governance
The charity is governed by its constitution. Trustees are elected by the members at the Annual General Meeting, receive no remuneration, and meet regularly to oversee the charity’s activities, finances and property. The trustees confirm that they have had due regard to the Charity Commission’s guidance on public benefit when exercising their powers and duties.

Review of Achievements and Performance
During 2025 the charity completed its new wudu (ablution) facility at a total cost of £40,332, including architects’ fees of £332 incurred in 2023. The facility was funded from the charity’s general funds and now serves worshippers using the premises. The charity continued to run its madrassa, providing religious and cultural education for children, funded by parents’ contributions and admission fees of £54,507 (2024: £40,759). It ran activities for children and young people, held community events, and operated its funeral scheme, receiving members’ contributions of £6,285. No funeral costs were met from the scheme in 2025. At the end of the year the charity received a grant of £4,980 from the HATCH Local Care Partnership for health and wellbeing activities, which will be delivered in 2026.

Financial Review
Total income for the year was £104,024 (2024: £71,513), comprising madrassa fees of £54,507, donations of £38,177, funeral scheme contributions of £6,285, a HATCH grant of £4,980 and bank interest of £75. Expenditure was £75,212 (2024: £43,382), including depreciation of £6,727, giving a surplus of £28,812 (2024: £28,131). At 31 December 2025 the charity’s funds totalled £435,582, of which £38,934 is restricted (funeral scheme fund £33,954 and HATCH grant £4,980) and £396,648 is unrestricted. Of the unrestricted funds, £342,281 is represented by the charity’s property and equipment, leaving free reserves of £54,367. The trustees aim to hold free reserves equal to at least six months of running costs (around £34,000). Free reserves are above this level, and the trustees will keep them under review.

LEEDS SWAHILI CULTURAL COMMUNITY
TRUSTEES' REPORT
for the financial year ended 31 December 2025

Results and Dividends
At the end of the financial year the charity has assets of £436,282 (2024: £407,470) and liabilities of £700 (2024: £700). The net assets of the charity have increased by £28,812.

Review of the Financial Position
At 31 December 2025 the charity's net assets were £435,582 (2024: £406,770).

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. LEEDS SWAHILI CULTURAL COMMUNITY subscribes to and is compliant with the following:
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 31 October 2026 and signed on its behalf by:

_____
Mr Iddi Hasan
Trustee

_____

LEEDS SWAHILI CULTURAL COMMUNITY
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 December 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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. 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.

Approved by the Board of Trustees on 31 October 2026 and signed on its behalf by:



Mr Iddi Hasan
Trustee

LEEDS SWAHILI CULTURAL COMMUNITY

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF LEEDS SWAHILI CULTURAL COMMUNITY

I have examined the financial statements of the charity for the financial year ended 31 December 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to:
- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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.



ELLAND ACCOUNTANCY LTD
Northgate
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LS2 7PN
United Kingdom

Date: 31/10/2026

LEEDS SWAHILI CULTURAL COMMUNITY
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 31 December 2025

	Notes	**Unrestricted Funds 2025 £**	**Restricted Funds 2025 £**	**Total Funds 2025 £**	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £ as restated
Income							
Donations and legacies	**3.1**	**38,177**	**-**	**38,177**	26,608	-	26,608
Charitable activities							
Income from charitable activities	**3.2**	**54,507**	**11,265**	**65,772**	40,759	3,954	44,713
Investments	**3.3**	**75**	**-**	**75**	192	-	192
Total income		**92,759**	**11,265**	**104,024**	67,559	3,954	71,513
Expenditure							
Charitable activities	**4.1**	**75,212**	**-**	**75,212**	43,382	-	43,382
Net income/(expenditure)		**17,547**	**11,265**	**28,812**	24,177	3,954	28,131
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds for the financial year		**17,547**	**11,265**	**28,812**	24,177	3,954	28,131
Reconciliation of funds:							
Total funds beginning of the year	**13**	**379,101**	**27,669**	**406,770**	354,924	23,715	378,639
Total funds at the end of the year		**396,648**	**38,934**	**435,582**	379,101	27,669	406,770

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

LEEDS SWAHILI CULTURAL COMMUNITY

BALANCE SHEET

as at 31 December 2025

	Notes	2025 £	2024 £ as restated
Fixed Assets			
Tangible assets	**10**	**342,281**	309,007
Current Assets			
Debtors	**11**	**29,925**	9,840
Cash at bank and in hand		**64,076**	88,623
		94,001	98,463
Creditors: Amounts falling due within one year	**12**	**(700)**	(700)
Net Current Assets		**93,301**	97,763
Total Assets less Current Liabilities		**435,582**	406,770
Funds			
Restricted funds		**38,934**	27,669
General fund (unrestricted)		**396,648**	379,101
Total funds	**13**	**435,582**	406,770

Approved by the Board of Trustees and authorised for issue on 31 October 2026 and signed on its behalf by

Mr Iddi Hasan
Trustee

1. GENERAL INFORMATION

LEEDS SWAHILI CULTURAL COMMUNITY is a charity incorporated in the England and Wales. The registered office of the charity is Unit 4, Osmondthorpe Lane, Leeds, West Yorkshire, LS9 9EG, United Kingdom which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis, under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as

income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Depreciation is charged from the date an asset is available for use and is apportioned for part years. Assets under construction are not depreciated until available for use.

Land and buildings freehold	Buildings: 2% straight line. Land is not depreciated.
Plant and machinery	15% Straight line
Fixtures, fittings and equipment	Fixtures and fittings: 25%; computer and sports equipment: 20% straight line.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations and legacies	**38,177**	**-**	**38,177**	26,608

LEEDS SWAHILI CULTURAL COMMUNITY
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

3.2 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Income from charitable activities	-	4,980	4,980	-
Madrassa fees	54,507	-	54,507	40,759
Funeral scheme contribution	-	6,285	6,285	3,954
	54,507	11,265	65,772	44,713

3.3 INVESTMENTS	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Bank interest	75	-	75	192

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Expenditure on charitable activites	51,638	-	23,574	75,212	43,382

4.2 SUPPORT COSTS	Charitable Activities	2025	2024
	£	£	£
Support	-	-	6,090
Office and administration and Governance costs	350	350	2,222
Depreciation	6,727	6,727	-
Office and administration	916	916	-
Premises costs	15,581	15,581	19,210
	23,574	23,574	27,522

5. ANALYSIS OF SUPPORT COSTS

	2025	2024
	£	£
Support	-	6,090
Office and administration and Governance costs	350	2,222
Depreciation	6,727	-
Office and administration	916	-
Premises costs	15,581	19,210
	23,574	27,522

6. NET INCOME

	2025	2024
	£	£
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	6,727	6,090

7. INVESTMENT AND OTHER INCOME

	2025	2024
	£	£
Bank interest	75	192

LEEDS SWAHILI CULTURAL COMMUNITY
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

8. EMPLOYEES AND REMUNERATION

The staff costs comprise:	**2025**	2024
	£	£
Wages and salaries	**-**	2,595

9. PRIOR FINANCIAL YEAR ADJUSTMENT

Prior period adjustments

Opening funds at 1 January 2023 have been restated to correct errors in prior years. Accumulated depreciation of £29,230 on the freehold building was not charged in previous years and has now been recognised, of which £5,481 relates to 2022 and £23,749 to earlier years. This is partly offset by corrections increasing funds by £1,105 for the opening bank balance and £40 for debtors, a net reduction in funds of £28,085. In addition, £177,089 relating to the charity's property, previously shown as a restricted fund, has been reclassified to unrestricted funds, because the property was purchased from the charity's general funds. This reclassification does not change total funds. The 2022 comparative figures have been restated accordingly, and total funds at 1 January 2023 after these adjustments are £370,295.

10. TANGIBLE FIXED ASSETS

	Land and buildings freehold	**Plant and machinery**	**Fixtures, fittings and equipment**	**Total**
	£	**£**	**£**	**£**
Cost				
At 1 January 2025	347,173	1,154	5,614	353,941
Additions	40,000	-	-	40,000
At 31 December 2025	387,173	1,154	5,614	393,941
Depreciation				
At 1 January 2025	40,350	346	4,238	44,934
Charge for the financial year	6,139	173	414	6,726
At 31 December 2025	46,489	519	4,652	51,660
Net book value				
At 31 December 2025	**340,684**	**635**	**962**	**342,281**
At 31 December 2024	306,823	808	1,376	309,007

11. DEBTORS

	2025	2024
	£	£
Trade debtors	**29,925**	9,840

12. CREDITORS

Amounts falling due within one year	**2025**	2024
	£	£
Accruals and deferred income	**700**	700

LEEDS SWAHILI CULTURAL COMMUNITY
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 January 2024	354,924	23,715	378,639
Movement during the financial year	24,177	3,954	28,131
At 31 December 2024	379,101	27,669	406,770
Movement during the financial year	17,547	11,265	28,812
At 31 December 2025	**396,648**	**38,934**	**435,582**

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 £ As restated	Income £	Expenditure £	Balance 31 December 2025 £
Restricted funds				
Funeral scheme fund	27,669	6,285	-	33,954
HATCH LCP health and wellbeing grant	-	4,980	-	4,980
	27,669	11,265	-	38,934
Unrestricted funds				
Unrestricted General	379,101	92,759	75,212	396,648
Total funds	**406,770**	**104,024**	**75,212**	**435,582**

Prior period adjustments
See note 9 for details of the restatement of opening funds.

Funeral scheme fund
Monthly contributions from members of the charity's funeral scheme, held to meet the costs of arranging members' funerals in accordance with the scheme rules.

Children's activities
Grants from the HATCH Local Care Partnership (£5,000) and Leeds City Council (£250) to fund health and wellbeing activities for children and young people. The grants were fully spent during the year.

Football project
Funds received for a children's football project, which were passed in full to Umoja to deliver the project during the year.

13.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	342,281	94,001	**(700)**	435,582
	342,281	**94,001**	**(700)**	**435,582**

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

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Audit trail

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