

Registered number  
3890649  
Charity Number: 1079689

**The Association of the Egyptian Nubian Community  
In the United Kingdom Ltd**

**Financial Statements**

**31 December 2022**



**The association of The Egyptian Numbian Community in the United  
Kingdom Ltd  
Financial Statements  
for the year ended 31 December 2022**

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**The association of The Egyptian Nubian Community in the United Kingdom Ltd  
Charity Reference and Administrative Details  
for the year ended 31 December 2022**

**Trustees**

Abdalla Helal Ibrahim Gabralla

Hateem Ahmed Idris Ali

Hamza Idris

Salah Abbas Sulaiman (appointed on 17 January 2022)

Mohamed Abdelkhalek Fares (appointed 17 January 2022)

Eid Abdelhafiz Abdalla Soliman (appointed on 17 January 2022)

Halima Awad Abdel Rahman (appointed on 17 January 2022)

Ramy Elsayed (resigned on 17 January 2022)

Ragab Osman Abdel Aziz (resigned on 17 January 2022)

Amal Mohammed Yacoub Mahmoud (resigned on 17 January 2022)

Nour Eldin Dawwi Soliman (resigned on 17 January 2022)

**Accountants**

M&B Accountancy Services

11 Madelra Road

London

N13 5SR

**Bankers**

Barclays Bank Plc

1 Churchill Place

London

E14 5HP

**Registered office**

168 Basement

Shepherds Bush Road

London

W6 7PB

**Charity registered number**

1079689

**Company registered number**

3890649

## **The association of The Egyptian Nubian Community in the United Kingdom Ltd**

### **Trustees' Annual Report (Incorporating Directors Report and Strategic Report) for the year ended 31 December 2022**

The trustees present their report and the financial statements of the charity for the year ended 30 April 2017. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

#### **Trustees of the charity**

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end are named on page 1.

#### **Name, registered office and registration number of the charity**

The full name of the charity is The Association of the Egyptian Nubian Community in the United Kingdom Ltd.

The legal registration details are :-

The Registered Office is 168 Basement, Shepherds Bush Road, London, W6 7PB

Charity Registration Number 1079689

#### **Objectives and activities**

The objectives of the charity are set out in the charity's trust deed and summarised as follows:

To advance the understanding of the arabic language in the Camden, Hammersmith & Fulham, Kensington & Chelsea and City of Westminster area benefitting the local children who wish to learn the arabic language.

To enhance awareness of the Arabic language in the community through prayer meetings, lectures, celebration of religious festivals and others activities.

To assist new members of the Nubian community integrating in the United Kingdom and to promote the culture of the Nubian among the Nubians born in the United Kingdom.

The charities' principle source of funding is through donations, subscription from members and through school fees where required. The trustees actively review the major risk which the Charity faces on a regular basis and believe that maintaining reserves at the current level, combined with an annual review of the controls over the key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

#### **Achievements and performance**

The Charity continues to promote charitable activities in the fields of education, social welfare and recreation. The organisation has benefitted an increase in income due to the grant received from local council and the charity has managed to reduced it's cost. The trustees are pleased with the results for the year and are optimistic for the following year.

## **The association of The Egyptian Numblan Community In the United Kingdom Ltd**

### **Trustees' Annual Report (Incorporating Directors Report and Strategic Report) for the year ended 31 December 2022**

#### **Financial Review**

The statement of financial activities for the period is set out on page 5 of the financial statements. The trustees are optimistic that the following years will generate more net incoming resources.

#### **Structure, governance and management**

The charity is a charitable company limited by guarantee and was incorporated on 8th December 1999. The company obtained charitable status on 1 March 2000.

The trustees who served during the period are detailed on page 1. The current trustees decide on the appointment of new trustees. New trustees are appointed based on their experience and achievements.

#### **Risk Review**

The trustees actively review the major risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

#### **Future developments**

The trustees intend to continue with the activities carried out with a view to generating sufficient future income to meet the objects of the charity.

#### **Reserve policy**

It is the policy of the Charity to maintain unrestricted funds at a reasonable level to provide sufficient funds to cover management and administration and support costs. The charity should have minimum reserves of six months worth of expenditure.

At the balance sheet date the readily accessible free unrestricted reserves of the charity were £17,508 as shown in Balance Sheet. The trustees believe that there are sufficient funds available to permit the Charity to continue in operation in the foreseeable future.

#### **Trustees' responsibilities**

The trustees (who are also directors, for the purposes of company law) 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).

Law applicable to Charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is appropriate to presume that the Charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the accounts 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.

This report was approved by the board on 27 February 2023 and signed on its behalf.

→   
Abdalla Helal Ibrahim Gabralla  
Trustee/Director

**The association of The Egyptian Numblan Community in the United Kingdom Ltd  
Independent Examiner's Report to the Trustees of  
for the year ended 31 December 2022**

I report on the financial statements of the company for the year ended 31 December 2022, which are set out on pages 5 to 10.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of the company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the companies Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

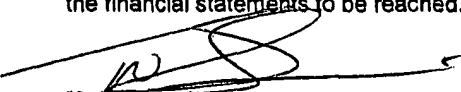
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



**Muhammad Bussawon**  
Independent Examiner  
M&B Accountancy Services  
11 Madeira Road  
London  
N13 5SR

27 February 2023

## **The association of The Egyptian Numblan Community In the United Kingdom Ltd**

### **Trustees' Annual Report (Incorporating Directors Report and Strategic Report) for the year ended 31 December 2022**

#### **Risk Review**

The trustees actively review the major risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

#### **Future developments**

The trustees intend to continue with the activities carried out with a view to generating sufficient future income to meet the objects of the charity.

#### **Reserve policy**

It is the policy of the Charity to maintain unrestricted funds at a reasonable level to provide sufficient funds to cover management and administration and support costs. The charity should have minimum reserves of six months worth of expenditure.

Although at the balance sheet date the readily accessible free unrestricted reserves of the charity were £11,708 as shown in Balance Sheet. The trustees believe that there are sufficient funds available to permit the Charity to continue in operation in the foreseeable future.

#### **Trustees' responsibilities**

The trustees (who are also directors, for the purposes of company law) 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).

Law applicable to Charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is appropriate to presume that the Charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the accounts 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.

This report was approved by the board on 27 February 2023 and signed on its behalf.

→ ABDALLA

**Abdalla Helal Ibrahim Gabralla**  
Trustee/Director

**The association of The Egyptian Numbian Community in the United Kingdom Ltd**  
**Statement of Financials Activities**  
**for the year ended 31 December 2022**

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<b>Income and endowments from:</b>			
Other trading activities	2	14,226	11,875
<b>Total Income and endowments</b>		<u>14,226</u>	<u>11,875</u>
<b>Expenditure on:</b>			
Expenditure on charitable activities	3	(14,802)	(17,572)
<b>Net expenditure</b>		<u>(576)</u>	<u>(5,697)</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	7	<u>12,284</u>	<u>17,981</u>
<b>Total funds carried forward</b>	7	<u>11,708</u>	<u>12,284</u>

All income and expenditure derive from continuing activities.



**The association of The Egyptian Numbian Community in the United Kingdom Ltd**  
**Balance Sheet**  
**as at 31 December 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	3	357	446
<b>Current assets</b>			
Debtors	5	567	567
Cash at bank and in hand		<u>11,184</u>	<u>11,631</u>
		11,751	12,198
<b>Creditors: amounts falling due within one year</b>	6	400	360
<b>Net current assets</b>		<u>11,351</u>	<u>11,838</u>
<b>Net assets</b>		<u>11,708</u>	<u>12,284</u>
<b>Charity funds</b>			
Unrestricted funds	7	11,708	12,284
<b>Total charity funds</b>		<u>11,708</u>	<u>12,284</u>

The financial statements were approved and authorised for issue by the board on 27 February 2023.

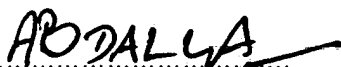
The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Signed on behalf of the board of trustees



**Abdalla Helal Ibrahim Gabralla**  
**Trustee**  
**27 February 2023**

The notes on pages 8 to 11 form part of these financial statements.

Company registration number: 1079689

**The association of The Egyptian Nubian Community in the United Kingdom Ltd**  
**Notes to the Financial Statements**  
**for the year ended 31 December 2022**

**1 Summary of significant accounting policies**

**(a) General information and basis of preparation**

The Association of The Egyptian Nubian Community in the United Kingdom Ltd is a charitable company limited by guarantee incorporated in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are as set out in the Trustees' annual report on page 2 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Charities Act 2011, the Companies Act 2006 and the UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and are not rounded.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS 102) in the current year and an explanation of how transition to SORP (FRS 102) has affected the reported financial position and performance is given in note 8.

**(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designed for other purposes.

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102). Further detail is given in the Trustees' Annual Report.

**The association of The Egyptian Nubian Community In the United Kingdom Ltd**  
**Notes to the Financial Statements**  
**for the year ended 31 December 2022**

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes expenditure incurred for obtaining gifts and donations.
- Expenditure on charitable activities includes expenditure incurred in organising charity events.
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to reasonable expectation that the recipient will receive grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

**(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 3.

**(f) Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(g) Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**(h) Judgements and key sources of estimation uncertainty**

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements.

No key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**The association of The Egyptian Numbian Community in the United Kingdom Ltd**  
**Notes to the Financial Statements**  
**for the year ended 31 December 2022**

<b>2 Other trading activities</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income and membership	14,226	11,875
	<u>14,226</u>	<u>11,875</u>

<b>3 Expenditure on charitable activities</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Rent and Utilities	11,902	11,774
Events cost	1,018	4,262
Telephone and fax	821	803
Repairs and maintenance	322	85
Other administrative expenses	250	176
Depreciation	89	112
Accountancy fees	400	360
	<u>14,802</u>	<u>17,572</u>

**4 Tangible fixed assets for use by the charity**

	<b>Fixtures, Fittings &amp; Equipment £</b>
<b>Cost</b>	
At 1 January 2022	3,827
Additions	-
Surplus on revaluation	-
Disposals	-
At 31 December 2022	<u>3,827</u>
<b>Depreciation</b>	
At 1 January 2022	3,381
Charge for the year	89
Surplus on revaluation	-
On disposals	-
At 31 December 2022	<u>3,470</u>
<b>Net book value</b>	
At 31 December 2022	<u>357</u>
At 31 December 2021	<u>446</u>

**The association of The Egyptian Nubian Community in the United Kingdom Ltd**  
**Notes to the Financial Statements**  
**for the year ended 31 December 2022**

**5 Trustees' and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year (2021: £Nil).

The trustees had £150 of expenses reimbursed during the year (2021: £Nil).

	£	£
Other debtors	<u>567</u>	<u>567</u>

**6 Creditors: amounts falling due within one year**

	2022 £	2021 £
Accruals and deferred income	400	360
	<u>400</u>	<u>360</u>

**7 Fund reconciliation**

All funds are unrestricted funds.