

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

England & Wales · Charity number 1055767

Details

Other names	AR-RAHMAN ASSALATU PRAYER GROUP
Status	Registered
Legal form	Other
Registered	1996-06-01
Register	View on the Charity Commission register

Contact

Address	AssalaturRahman Islamic Association 5-9 Record Street London SE15 1TL
Phone	07539 212 659
Email	admin@assalaturrahman.com
Website	www.assalaturrahman.com

Activities

Objects: (1) TO ADVANCE THE ISLAMIC RELIGION. (2) THE ADVANCEMENT OF THE GENERAL PUBLIC IN MANY FACETS OF THE ISLAMIC CULTURE. (3) TO RELIEVE POVERTY, HARDSHIP AND DISTRESS

Activities: Prayer session every Sunday from 10:30 am to 02:00 pm; Jumat prayer on Fridays Lunch time; Counselling (Marriage,spiritual,career,family issues,education etc). Fund raising for charity activities.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Amateur Sport, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£227,549	£214,985	-	-
2024-03-31	£209,385	£205,734	-	-
2023-03-31	£224,399	£163,572	-	-
2022-03-31	£150,961	£94,912	-	-
2021-03-31	£56,332	£67,114	-	-

Trustees

Name	Role	Appointed
Adejimi Idowu Toheeb Orekoya	Chair	2024-01-07
Abiodun Idowu Akerele		2024-01-07
Abolanle Fausat Olisa		2024-01-07
Olanrewaju Omotayo Taofeeq Olukotun		2024-01-07
Olasunkanmi Jinadu Wahab		2024-01-07
Sherifat Olufunke Okanlawon		2024-01-07
Sherifat Shode-Taiwo		2024-01-07

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

England & Wales - Charity number 1055767

Accounts

Charity number: 1055767



ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

**TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



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LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025

Trustees

Adejimi Idowu Toheeb Orekoya	Chairman
Olasunkanmi Jinadu Wahab	
Olanrewaju Omotayo Taofeeq Olukotun	
Abiodun Idowu Akerele	
Abolanle Fausat Olisa	
Sherifat Shode Taiwo	
Sherifat Okanlawon	
Nasir Olanrewaju Imam,	Chief Missioner/Imam (MB Rep)
Nureni Jimoh	President (Exco Rep)

Executive

Nureni Jimoh	President
Nasiru Olanrewaju Imam,	Chief Missioner
Hakeem Adedeji	General Secretary
Ismail Olanrewaju Lawal	
Habeeb Lawal	
Nurudeen Fagbemi	
Surajudeen Giwa	
Taofeek Ajisefinni	
Kuburat Issa	
Lateefat Kadri	
Balikis Adeniji	
Tairat Oladini	
Risikat Olaleye	
Ganiyat O Oniwinde	
Lateef Sule	(Ex Officio)
Modupe Olowe	(Ex Officio)

**Charity Registered
Number**

1055767

Principal Office

5 - 9 Record Street
Off Ilderton Road
London
SE15 1TL

Secretary

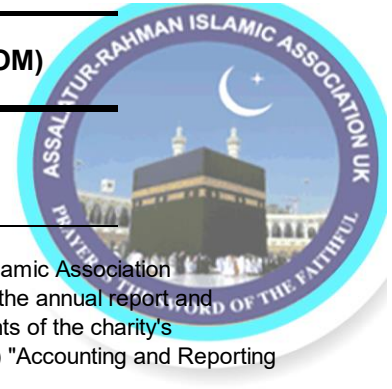
Hakeem Adedeji

**Independent
Examiner**

Charles Osei, BSc (Hons), MSc, FCIE, AFA, ATA, MIPA, MCIPP
Flat 3,
11 Rochdale Way
Deptford
London
SE18 4LY

Bankers

Barclays Bank Plc
737 Barking Road
London
E13 3GL



TRUSTEES' REPORT

The Trustees submit their annual report and the financial statements of Assalatur-Rahman Islamic Association (United Kingdom) (the charity) for the year ended 31 March 2025. The Trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in October 2019.

Method of appointment or election of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Constitution.

Constitution policies and objectives

The charity is constituted under a Constitution dated 11/06/1995 (As Amended on 11/12/2022) and is a registered charity number 1055767. The object of Assalatur-Rahman Islamic Association (United Kingdom) continues to be worship of Allah proper perspective of Islamic religion and poverty/hardship/distress relief.

Membership

The organisation may admit as members any persons who are interested in the objects of the organisation and who may be specially qualified or possess unique knowledge to aid the association towards the attainment of its objectives.

The Association is a member of Southwark Muslim Forum (SMF), the Council of Nigerian Muslim Organisation (CNMO) and member of Muslim Council of Britain (MCB).

Review of activities and future developments

The current membership strength of the Association conservatively stands at 1000, consisting of mixed gender (young and older adults including children) from diverse ethnic and cultural background. The thrust of our philosophies focuses on promoting the educational, moral and cultural advancement of Muslim in the community. We also endeavour to inculcate in our members the spirit of goodness and cordial relationship with our neighbours and community irrespective of their faith, creed, sect, or religious beliefs. We also engage and participate in charitable activities for most needy member of the community. Assalatur-Rahman will continue to move forward in improving the quality of our services and in helping to ensure that the association more accurately reflects the diversity of the people who require our services and support.

Summary of Achievements

Observing regular weekly Jumat prayer (every Friday).
Running series of symposia on topics of general human interest
Effective and efficient running of Arabic School for children and adults
Provision of foods to members of the community during Ramadan (Iftar)
Regular donations to needy individuals and organisations.
Organising regular spiritual development and counselling sessions
Conducting Islamic wedding ceremony (Nikah)

Long Term Goals:

Refurbishment of current premises
Production of quarterly Newsletters
Provision of extra support for people within the community
Continue to move forward in developing clearer organisational structures and improving the quality of our services.
The organisation shall continue to maintain appropriate financial controls.

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



Reserves policy

The trustees have undertaken a review of the need for a general reserve to be held by the charitable organisation and have turned its entire unrestricted fund into an emergency reserve to enable Assalatur-Rahman Islamic Association meet its obligations in the event of shortfall in income or sudden upturn in expenditure.

Trustees' responsibilities

Law applicable to charities in England/Wales 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 surplus or deficit of the charity for that purpose. In preparing those financial statements the Trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
- prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will continue in operation).

The Trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which 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 2022. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

This report was approved by the Trustees on Thursday, 18th December 2025 and signed on its behalf, by:

Adejimi Idowu Toheeb Orekoya - FCIB

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2025

I report on the Financial Statements for the year ended 31 March 2025 set out on pages 6 - 16.

This report is made solely to the Trustees of Assalatur-Rahman Islamic Association, as a body, in accordance with regulations made under section 145 of the Charities Act 2022. My work has been undertaken so that I might state to the Trustees matters I am required to state to them in an Independent Examiner's report.

Respective responsibilities of Trustees and Independent Examiner

As Charity Trustees, for the purposes of charity law, are responsible for the preparation of the financial statements, the Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2022 (the Act) and that an independent examination is needed.

Independent examiner's statement

Having satisfied myself that the Charity is not subject to an audit and is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the 2022 Act
- b) follow the procedures laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2022 Act; and
- c) state whether particular matters have come to my attention.

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.

Basis of Independent Examiner's Statement

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 accounts 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 accounts present a "true and fair view" and the reports limited to those limited to those matters set out in the statement on the next page.

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

a) to keep accounting records in accordance with Section 130 of the Charities Act, and,

b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

Signed:



Dated: 19th December, 2025

Charles Osei, BSc (Hons), MSc, FCIE, AFA, ATA, MIPA, MCIPP
Flat 3,
11 Rochdale Way
Deptford
London
SE18 4LY

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



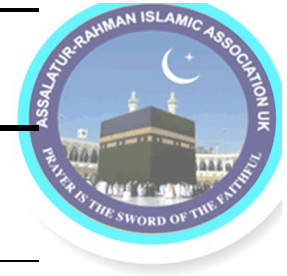
STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES					
Donations and members contribution	2	213,232	0	213,232	194,829
Investment Income	3	11,199	0	11,199	3,278
Other incoming resources	4	487	2,632	3,119	11,278
TOTAL INCOMING RESOURCES		224,918	2,632	227,550	209,385
RESOURCES EXPENDED					
Charitable activities					
Charitable activities	5	200,451	10,064	210,515	201,516
Governance costs	6	46,014	0	46,014	45,964
TOTAL RESOURCES EXPENDED		246,465	10,064	256,529	247,480
NET INCOMING RESOURCES BEFORE REVALUATIONS		(21,547)	(7,432)	(28,978)	(38,095)
Transfers between Funds	12	6,734	0	6,734	0
NET MOVEMENT IN FUNDS FOR THE YEAR		(14,813)	(7,432)	(22,245)	(38,095)
Total funds at 1 April 2024		985,657	19,457	1,005,114	1,043,209
TOTAL FUNDS AT 31 MARCH 2025		£ 970,844	12,025	982,869	1,005,114

The Charity made no recognised gains and losses other than those reported in the income and expenditure account.

The notes page 8 to 16 part of these financial statements.

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible fixed assets	10	772,528		806,009	
Intangible		950			
			773,478		806,009
CURRENT ASSETS					
Sidcup project		49,710		83,720	
Cash at bank and in hand		179,686		125,982	
CREDITORS: amounts falling due within one year	11	(20,004)		(10,595)	
NET CURRENT ASSETS			209,392		199,108
TOTAL ASSETS LESS CURRENT LIABILITIES			982,869		1,005,117
NET ASSETS		£	982,869	£	1,005,117
CHARITY FUNDS					
Unrestricted Funds - General	12	197,366		179,651	
- Designated		773,478		806,006	985,657
			970,844		
Restricted Funds	13		12,025		19,457
TOTAL FUNDS		£	982,869	£	1,005,114

The financial statement were approved by the trustees on Thursday, 18th December 2025 and signed on their behalf, by:

Adejimi Idowu Toheeb Orekoya - FCIB

The notes on 8 to 16 part of these financial statements.



NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention with the items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements.

These financial statements have been prepared in accordance with:

- "Charities SORP" refers to the Charities SORP (FRS 102): 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. 2nd edition effective 1 January 2019.
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and
- the Charities Act 2022

The financial statements are presented in pounds sterling, being the functional currency of the Charity.

1.2 Exemptions for qualifying entities under FRS 102

The Charity has taken advantage of the following disclosure exemptions:

- From preparing a statement of cash flows on the basis that the Charity does not qualify as a larger Charity under the SORP definitions
- From the financial instrument disclosures

1.3 Going concern

The Trustees continue to monitor the risks posed to the Charity and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern.

The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. After making enquiries, the Trustees have concluded that there is a reasonable expectation that the Charity will have adequate resources to continue in operational existence for at least 12 months from the date of signing these financial statements.

1.4 Recognition of income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated costs

All expenditure is inclusive of irrecoverable VAT

1.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010, and therefore it meets the definition of a charitable organisation 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 to charitable purposes

1.7 Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgements.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1.8 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

1.9 Grants and donations

Donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Donations are credited to the statement of financial activities as the related expenditure is incurred

1.10 Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation

1.11 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of past event, it is probable that a transfer of economic benefit will be required in settlement, . and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.12 Investments

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.13 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

1.14 Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on the notice of not more than 24 hours.

1.15 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.16 Related party transactions

No Trustee receives salary or compensation from the Charity. The Charity reimbursed Trustees for charitable expenses incurred and borne on behalf of the Charity by Trustees.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1.17 Funds accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements

Investment income, gains and losses are allocated to the appropriate fund.

1.18 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.19 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expenses categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

1.20 Tangible fixed assets and depreciation

All assets costing more than £10 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, over their expected useful lives on the following bases:

Freehold property	- 2%	straight line
Motor Vehicles	- 25%	straight line
Furniture and Fixtures	- 20%	straight line
Office Equipment	- 20%	straight line

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. DONATIONS AND MEMBERS CONTRIBUTION

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Weekly Collections (Sunday)	29,291	0	29,291	37,607
Monthly Subscriptions - DD & Cash	29,870	0	29,870	26,640
Bushra Night	987	0	987	461
Fidau collections	12,983	0	12,983	14,548
Ramadhan collections	35,716	0	35,716	24,735
Laylatul Quadr collections	4,598	0	4,598	3,095
Naming Ceremony	2,929	0	2,929	1,295
Charitable Collections	10,406	0	10,406	7,327
Qur'an Day	10,933	0	10,933	8,077
Mosque Fund	4,782	0	4,782	3,399
Walimat Ceremony	0	0	0	5,651
Birthday	4,024	0	4,024	2,755
Khaf	80	0	80	193
Kunfuyakun	4,306	0	4,306	2,905
Qurbani	6,650	0	6,650	14,138
Special prayers	1,696	0	1,696	5,644
Sadaq	13,602	0	13,602	10,755
Table Hire	170	0	170	30
Eid-el-Kabir	4,304	0	4,304	1,344
Madrassa fees	8,467	0	8,467	8,515
Maulud Nabbyyi collections	3,920	0	3,920	4,208
Jumat Services	10,756	0	10,756	9,857
Tarawih collections	1,320	0	1,320	1,110
Yah Lateef Night	4,096	0	4,096	440
Nikhai	1,761	0	1,761	50
Itikaf	140	0	140	50
Gift Aids	5,442	0	5,442	0
Donations and member collections	213,232	0	213,234	194,831

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. INVESTMENT INCOME

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Interest received	99	0	99	328
Used of mosque	11,100	0	11,100	2,950
Total	11,199	0	11,199	3,278

4. OTHER INCOMING RESOURCES

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Sale of calendars	182	0	182	2,256
Compensation	200	0	200	0
Total restricted funds	0	2,632	2,632	9,022
Total	487	2,632	3,119	11,278

5. EXPENDITURE BY CHARITABLE ACTIVITY

SUMMARY BY FUND TYPE

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Education Projects	13,915	0	13,915	13,340
Publicity costs	765	0	765	2,618
Establishment costs	54,572	0	54,572	64,748
Support costs	131,199	10,064	141,263	120,810
Sub-total charitable activities	200,451	10,064	210,516	201,516
Governance	46,014	0	46,014	45,964
Total	246,466	10,064	256,530	247,480

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

SUMMARY BY EXPENDITURE TYPE

	Depreciation 2025 £	Other Costs 2025 £	Total 2025 £	Total 2024 £
Education Projects	0	13,915	13,915	13,340
Publicity costs	0	765	765	2,618
Establishment costs	0	54,572	54,572	64,748
Support costs	0	141,263	141,263	120,810
Sub-total charitable activities	0	210,516	210,516	201,516
Governance	41,544	4,469	46,014	45,964
Total resources expended	£ 41,544	£ 214,985	£ 256,529	£ 247,480

6. GOVERNANCE COSTS

	Unrestricted Funds 2025 £	Total Funds 2024 £
Independent examiner's fee	500	500
Bank charge	3,969	3,718
Depreciation - motor vehicles	8,299	8,299
Depreciation - office equipment	6,356	6,509
Depreciation - fixtures & fittings	2,648	2,696
Depreciation - freehold property	24,242	24,242
Total	£ 46,014	£ 45,964

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Unrestricted Funds 2025 £	Total Funds 2024 £
Education Projects	13,915	13,340
Publicity costs	765	2,618
Establishment costs	54,572	64,748
Support Costs	141,263	120,810
	210,516	201,516

8. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Activities undertaken directly 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Education Projects	13,915	0	13,915	13,340
Publicity costs	765	0	765	2,618
Establishment costs	54,572	0	54,572	64,748
Support Costs	131,199	10,064	141,263	120,810
	200,451	10,064	210,516	201,516



NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

9. NET INCOMING RESOURCES

This is stated after charging:

	2025 £	2024 £
Depreciation of tangible fixed assets: - owned by the charity	41,544	41,746
Independent examiner's fees	500	500
	<u> </u>	<u> </u>

During the year, no Trustees received any remuneration (2025 - £NIL).
During the year, no Trustees received any benefit in kind (2025 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2025- £NIL).

10. TANGIBLE FIXED ASSETS

	Freehold Land & Building £	Motor Vehicles £	Fixtures & Fittings £	Computer & Office Equipment £	Intangible £	Total £
Cost						
At 1 April 2024	1,175,602	33,195	97,107	87,425	0	1,393,329
Additions	7341		399	324	950	9,014
Disposals						0
At 31 March 2025	<u>1,182,943</u>	<u>33,195</u>	<u>97,506</u>	<u>87,749</u>	<u>950</u>	<u>1,402,343</u>
Depreciation						
At 1 April 2024	415,195	8,299	91,812	72,014	0	587,320
Charge for the year	24,242	8,299	2,648	6,356	0	41,545
On disposals						0
At 31 March 2025	<u>439,437</u>	<u>16,598</u>	<u>94,460</u>	<u>78,370</u>	<u>0</u>	<u>628,865</u>
Net book value						
At 31 March 2025	£ <u>743,506</u> £	£ <u>16,597</u> £	£ <u>3,046</u> £	£ <u>9,379</u> £	<u>950</u>	<u>773,478</u>
At 31 March 2024	£ <u>760,407</u> £	£ <u>24,896</u> £	£ <u>5,295</u> £	£ <u>15,411</u> £	<u>0</u>	<u>806,009</u>

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11. CREDITORS:
AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	£ 19,502	10,095
Accruals	500	500
	<u>20,002</u>	<u>10,595</u>

STATEMENT OF FUNDS:

	Brought Forward	Incoming Resources	Resources Expended	Transfers in/(out)	Carried Forward
	£	£	£	£	£
12 UNRESTRICTED FUNDS					
General Funds	985,657	224,918	(246,465)	6,734	970,844
13 RESTRICTED FUNDS					
Women Forum	1,014				1,014
Madrasa Fund	2,029	341			2,370
Father Day Fund	729				729
Trip Fund	45				45
Carnival Fund	59				59
Youth Forum	333				333
Mother Day fund	1,140				1,140
Madrasa Sponsorship fund	125				125
Water Club	3443	2,291	(5,734)		0
Mosque restricted fund	9055		(4,330)		4,725
Mosque painting	1485				1,485
	<u>19,457</u>	<u>2,632</u>	<u>(10,064)</u>	<u>0</u>	<u>12,024</u>

SUMMARY OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Transfers in/(out)	Carried Forward
	£	£	£	£	£
General Funds	<u>985,657</u>	<u>224,918</u>	<u>(246,465)</u>	<u>6,734</u>	<u>970,844</u>
Restricted Funds	<u>19,457</u>	<u>2,632</u>	<u>(10,064)</u>	<u>0</u>	<u>12,024</u>
					982,868

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



DETAILED INCOME AND EXPENDITURE ACCOUNT (continued) FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Income		
Members Contribution		
Weekly Collections (Sunday)	29,291	37,607
Monthly Subscriptions - DD & Cas	29,870	26,640
Bushra Night	987	461
Fidau collections	12,983	14,548
Ramadhan collections	35,716	24,735
Laylatul Quadr collections	4,598	3,095
Naming Ceremony	2,929	1,295
Charitable Collections	10,406	7,327
Qur'an Day	10,933	8,077
Mosque Fund	4,782	3,399
Walimat Ceremony	0	5,651
Birthday	4,024	2,755
Khaf	80	193
Kunfuyakun	4,306	2,905
Qurbani	6,650	14,138
Special prayers	1,696	5,644
Sadaq	13,602	10,755
Table Hire	170	30
Eid-el-Kabir	4,304	1,344
Madrasa fees	8,467	8,515
Maulud Nabbyyi collections	3,920	4,208
Jumat Services	10,756	9,857
Tarawih collections	1,320	1,110
Yah Lateef Night	4,096	440
Nikhai	1,761	50
Itikaf	140	50
Gift Aids	5,442	0
Total restricted funds	2,632	9,022
	215,863	203,851
Investment income - cash		
Interest Received	99	328
Used of Mosque	11,100	2,950
Used of Madrasa	0	0
	11,199	3,278

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**DETAILED INCOME AND EXPENDITURE ACCOUNT (continued)
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £	
Other incoming resources			
Sale of prayer books	105		
Sale of CD/ Calendar	182	2,256	
Compensation	200		
Proceeds from sale of Van			
	<hr/>	<hr/>	
		487	2,256
TOTAL INCOME	<hr/>	<hr/>	
		227,549	209,385
LESS: EXPENDITURE			
Education Project			
Travelling	13,915	13,340	
	<hr/>	<hr/>	
		13,915	13,340
Publicity costs			
Books & Publications	765	2,618	
	<hr/>	<hr/>	
		765	2,618
Support costs for activities			
Functions	29,755	22,730	
Printing and stationery	915	322	
Motor running	2,027	2,501	
Telephone	2,016	1,536	
Travelling	17,910	15,245	
Charitable donations	14,873	11,356	
Food & provisions	61,395	42,395	
Subscription	400	172	
Health & Safety	1,909	1,551	
Entertainment	0	350	
Decoration	0	200	
Total restricted expenses	10,064	22,452	
	<hr/>	<hr/>	
		141,263	120,810

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**DETAILED INCOME AND EXPENDITURE ACCOUNT (continued)
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
Establishment costs		
Water rates	1,174	40
Non Domestic rate	10,340	4,857
Light and heat	17,408	32,077
Cleaning	14,862	14,586
Insurance	3,092	3,001
Repairs and maintenance	7,696	10,186
	<hr/> 54,572	<hr/> 64,748
Sub - Header		
Resources Expended on Managing and Administering the Charity		
Independent examiners fees	500	500
Bank charges	3,969	3,718
	<hr/> 4,469	<hr/> 4,218
Management & Administrative - depreciation		
Depreciation - motor van	8,299	8,299
Depreciation - office equipment	6,356	6,509
Depreciation - fixtures & fittings	2,648	2,696
Depreciation - freehold property	24,242	24,242
	<hr/> 41,544	<hr/> 41,746
TOTAL EXPENDITURE	<hr/> 256,529	<hr/> 247,480
NET INCOME FOR THE YEAR	<hr/> (28,980)	<hr/> (38,095)

This does not form part of the financial statements

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

England & Wales - Charity number 1055767

Accounts

Charity number: 1055767



ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

**TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



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Detailed income and expenditure account and summaries	17 - 19



LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

Trustees

Adejimi Idowu Toheeb Orekoya	Chairman (From 7th Jan. 2024)
Olasunkanmi Jinadu Wahab	(From 7th Jan. 2024)
Olanrewaju Omotayo Taofeeq Olukotun	(From 7th Jan. 2024)
Abiodun Idowu Akerele	(From 7th Jan. 2024)
Abolanle Fausat Olisa	(From 7th Jan. 2024)
Sherifat Shode Taiwo	(From 7th Jan. 2024)
Sherifat Okanlawon	(From 7th Jan. 2024)
Nasir Olanrewaju Imam,	Chief Missioner/Imam (MB Rep)
Nureni Jimoh	President (Exco Rep)
Kolawole Tajudeen Yusuff	Chairman (Ceased from 6th Jan. 2024)
Olusina Musibau Simisaiye	(Ceased from 6th Jan. 2024)
Olanrewaju Musiliu Gaji	(Ceased from 6th Jan. 2024)
Hakeem Akinola Amode	(Ceased from 6th Jan. 2024)
Omobolanle Danmole	(Ceased from 6th Jan. 2024)

Executive

Nureni Jimoh	President
Nasiru Olanrewaju Imam,	Chief Missioner
Hakeem Adedeji	General Secretary
Ismail Olanrewaju Lawal	
Habeeb Lawal	
Nurudeen Fagbemi	
Surajudeen Giwa	
Taofeek Ajisefinni	
Kuburat Issa	
Lateefat Kadri	
Balikis Adeniji	
Tairat Oladini	
Risikat Olaleye	
Ganiyat O Oniwinde	
Lateef Sule	(Ex Officio)
Modupe Olowe	(Ex Officio)

Charity Registered

Number 1055767

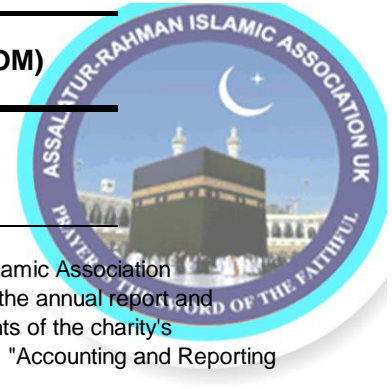
Principal Office 5 - 9 Record Street
Off Ilderton Road
London
SE15 1TL

Secretary Hakeem Adedeji

Independent Examiner Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MIPA, MCIPP
Flat 3,
11 Rochdale Way
Deptford
London
SE18 4LY

Bankers Barclays Bank Plc
737 Barking Road
London
E13 3GL

Nationwide Building Society
Pipers way
Swindon
SN38 1NW



TRUSTEES' REPORT

The Trustees submit their annual report and the financial statements of Assalatur-Rahman Islamic Association (United Kingdom) (the charity) for the year ended 31 March 2024. The Trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in October 2019.

Method of appointment or election of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Constitution.

Constitution policies and objectives

The charity is constituted under a Constitution dated 11/06/1995 (As Amended on 11/12/2022) and is a registered charity number 1055767. The object of Assalatur-Rahman Islamic Association (United Kingdom) continues to be worship of Allah proper perspective of Islamic religion and poverty/hardship/distress relief.

Membership

The organisation may admit as members any persons who are interested in the objects of the organisation and who may be specially qualified or possess unique knowledge to aid the association towards the attainment of its objectives.

The Association is a member of Southwark Muslim Forum (SMF), the Council of Nigerian Muslim Organisation (CNMO) and member of Muslim Council of Britain (MCB).

Review of activities and future developments

The current membership strength of the Association conservatively stands at 1000, consisting of mixed gender (young and older adults including children) from diverse ethnic and cultural background. The thrust of our philosophies focuses on promoting the educational, moral and cultural advancement of Muslim in the community. We also endeavour to inculcate in our members the spirit of goodness and cordial relationship with our neighbours and community irrespective of their faith, creed, sect, or religious beliefs. We also engage and participate in charitable activities for most needy member of the community. Assalatur-Rahman will continue to move forward in improving the quality of our services and in helping to ensure that the association more accurately reflects the diversity of the people who require our services and support.

Summary of Achievements

- Observing regular weekly Jumat prayer (every Friday).
- Running series of symposia on topics of general human interest
- Effective and efficient running of Arabic School for children and adults
- Provision of foods to members of the community during Ramadan (Iftar)
- Regular donations to needy individuals and organisations.
- Organising regular spiritual development and counselling sessions
- Conducting Islamic wedding ceremony (Nikah)

Long Term Goals:

- Refurbishment of current premises
- Production of quarterly Newsletters
- Provision of extra support for people within the community
- Continue to move forward in developing clearer organisational structures and improving the quality of our services.
- The organisation shall continue to maintain appropriate financial controls.

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



Reserves policy

The trustees have undertaken a review of the need for a general reserve to be held by the charitable organisation and have turned its entire unrestricted fund into an emergency reserve to enable Assalatur-Rahman Islamic Association meet its obligations in the event of shortfall in income or sudden upturn in expenditure.

Trustees' responsibilities

Law applicable to charities in England/Wales 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 surplus or deficit of the charity for that purpose. In preparing those financial statements the Trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
- prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will continue in operation).

The Trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which 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 2022. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

This report was approved by the Trustees on Sunday 15th December , 2024 and signed on its behalf, by:

Adejimi Idowu Toheeb Orekoya - FCIB



**INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

I report on the Financial Statements for the year ended 31 March 2024 set out on pages 6 - 16.

This report is made solely to the Trustees of Assalatur-Rahman Islamic Association, as a body, in accordance with regulations made under section 145 of the Charities Act 2022. My work has been undertaken so that I might state to the Trustees matters I am required to state to them in an Independent Examiner's report.

Respective responsibilities of Trustees and Independent Examiner

As Charity Trustees, for the purposes of charity law, are responsible for the preparation of the financial statements, the Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2022 (the Act) and that an independent examination is needed.

Independent examiner's statement

Having satisfied myself that the Charity is not subject to an audit and is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the 2022 Act
- b) follow the procedures laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2022 Act; and
- c) state whether particular matters have come to my attention.

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.

Basis of Independent Examiner's Statement

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 accounts 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 accounts present a "true and fair view" and the reports limited to those limited to those matters set out in the statement on the next page.



INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Independent Examiner's Statement

Since the Charity's gross income does not exceed £250,000 your examiner must be a full member of the Association of Charity Independent Examiners. However, if it exceeds the £250,000, your examiner must be a member of a body listed in section 145 of the 2022 Act. I can confirm that I am qualified to undertake the examination because I am a full member of Association Charity Independent Examiners and a member of Institute of Financial Accountants (IFA) UK, which is one of the listed bodies.

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

a) to keep accounting records in accordance with Section 130 of the Charities Act, and,

b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

Signed:

Dated: 2nd January, 2025

Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MIPA, MCIPP
Flat 3,
11 Rochdale Way
Deptford
London
SE18 4LY

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES					
Donations and members contribution	2	194,829	0	194,829	194,163
Investment Income	3	3,278	0	3,278	6,427
Other incoming resources	4	2,256	9,022	11,278	23,809
TOTAL INCOMING RESOURCES		200,363	9,022	209,385	224,399
RESOURCES EXPENDED					
Charitable activities					
Charitable activities	5	179,064	22,452	201,516	160,058
Governance costs	6	45,964	0	45,964	41,134
TOTAL RESOURCES EXPENDED		225,028	22,452	247,480	201,192
NET INCOMING RESOURCES BEFORE REVALUATIONS		(24,665)	(13,430)	(38,095)	23,208
Transfers between Funds	12	0	0	0	0
NET MOVEMENT IN FUNDS FOR THE YEAR		(24,665)	(13,430)	(38,095)	23,208
Total funds at 1 April 2023		1,010,322	32,887	1,043,209	1,000,781
TOTAL FUNDS AT 31 MARCH 2024		£ 985,657	19,457	1,005,114	1,023,989

The Charity made no recognised gains and losses other than those reported in the income and expenditure account.

The notes page 8 to 16 part of these financial statements.

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible fixed assets	10		806,006		813,683
CURRENT ASSETS					
Sidcup project		83,720		156,290	
Cash at bank and in hand		125,982		66,068	
CREDITORS: amounts falling due within one year	11		(10,595)		(12,050)
NET CURRENT ASSETS			199,108		210,307
TOTAL ASSETS LESS CURRENT LIABILITIES			1,005,114		1,023,990
NET ASSETS		£	1,005,114	£	1,023,990
CHARITY FUNDS					
Unrestricted Funds - General	12	179,651		177,420	991,103
- Designated		<u>806,006</u>		<u>813,683</u>	
			985,657		
Restricted Funds	13		19,457		32,887
TOTAL FUNDS		£	1,005,114	£	1,023,990

The financial statement were approved by the trustees on Sunday 15th December, 2024 and signed on their behalf, by:

Adejimi Idowu Toheeb Orekoya - FCIB

The notes on 8 to 16 part of these financial statements.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention with the items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements.

These financial statements have been prepared in accordance with:

- "Charities SORP" refers to the Charities SORP (FRS 102): 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. 2nd edition effective 1 January 2019.
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and
- the Charities Act 2022

The financial statements are presented in pounds sterling, being the functional currency of the Charity.

1.2 Exemptions for qualifying entities under FRS 102

The Charity has taken advantage of the following disclosure exemptions:

- From preparing a statement of cash flows on the basis that the Charity does not qualify as a larger Charity under the SORP definitions
- From the financial instrument disclosures

1.3 Going concern

The Trustees continue to monitor the risks posed to the Charity and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. After making enquiries, the Trustees have concluded that there is a reasonable expectation that the Charity will have adequate resources to continue in operational existence for at least 12 months from the date of signing these financial statements.

1.4 Recognition of income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated costs

All expenditure is inclusive of irrecoverable VAT

1.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010, and therefore it meets the definition of a charitable organisation 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 to charitable purposes

1.7 Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgements.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1.8 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

1.9 Grants and donations

Donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Donations are credited to the statement of financial activities as the related expenditure is incurred

1.10 Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation

1.11 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of past event, it is probable that a transfer of economic benefit will be required in settlement, . and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.12 Investments

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.13 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

1.14 Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on the notice of not more than 24 hours.

1.15 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.16 Related party transactions

No Trustee receives salary or compensation from the Charity. The Charity reimbursed Trustees for charitable expenses incurred and borne on behalf of the Charity by Trustees.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1.17 Funds accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements

Investment income, gains and losses are allocated to the appropriate fund.

1.18 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.19 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expenses categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

1.20 Tangible fixed assets and depreciation

All assets costing more than £10 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, over their expected useful lives on the following bases:

Freehold property	- 2%	straight line
Motor Vehicles	- 25%	straight line
Furniture and Fixtures	- 20%	straight line
Office Equipment	- 20%	straight line

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. DONATIONS AND MEMBERS CONTRIBUTION

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Weekly Collections (Sunday)	37,607	0	37,607	32,743
Monthly Subscriptions - DD & Cash	26,640	0	26,640	27,907
Bushra Night	461	0	461	602
Fidau collections	14,548	0	14,548	15,134
Ramadhan collections	24,735	0	24,735	32,925
Laylatul Quadr collections	3,095	0	3,095	4,192
Naming Ceremony	1,295	0	1,295	2,305
Charitable Collections	7,327	0	7,327	14,203
Qur'an Day	8,077	0	8,077	8,591
Mosque Fund	3,399	0	3,399	2,494
Assalatur Recipient	5,651	0	5,651	1,004
Birthday	2,755	0	2,755	5,371
Khaf	193	0	193	40
Kunfuyakun	2,905	0	2,905	2,127
Qurbani	14,138	0	14,138	7,586
Special prayers	5,644	0	5,644	6,346
Sadaq	10,755	0	10,755	8,059
Table Hire	30	0	30	0
Eid-el-Kabir	1,344	0	1,344	2,446
Madrassa fees	8,515	0	8,515	5,536
Maulud Nabbyyi collections	4,208	0	4,208	4,383
Jumat Services	9,857	0	9,857	8,620
Tarawih collections	1,110	0	1,110	689
Yah Lateef Night	440	0	440	0
Nikhai	50	0	50	400
Itikaf	50	0	50	230
Donations and member collections	194,829	0	194,831	193,935

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. INVESTMENT INCOME

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Interest received	328	0	328	457
Used of mosque	2,950	0	2,950	5,970
Total	3,278	0	3,278	6,427

4. OTHER INCOMING RESOURCES

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Sale of calendars	2,256	0	2,256	872
Compensation	0	0	0	150
Proceeds from Sale of Van	0	0	0	105
Total restricted funds	0	9,022	9,022	22,682
Total	2,256	9,022	11,278	23,809

5. EXPENDITURE BY CHARITABLE ACTIVITY

SUMMARY BY FUND TYPE

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Education Projects	13,340	0	13,340	12,680
Publicity costs	2,618	0	2,618	8,660
Establishment costs	64,748	0	64,748	39,614
Support costs	98,358	22,452	120,810	99,103
Sub-total charitable activities	179,064	22,452	201,516	160,057
Governance	45,964	0	45,964	41,135
Total	225,028	22,452	247,480	201,192

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

SUMMARY BY EXPENDITURE TYPE

	Depreciation 2024 £	Other Costs 2024 £	Total 2024 £	Total 2023 £
Education Projects	0	13,340	13,340	12,680
Publicity costs	0	2,618	2,618	8,660
Establishment costs	0	64,748	64,748	39,614
Support costs	0	120,810	120,810	99,103
Sub-total charitable activities	<u>0</u>	<u>201,516</u>	<u>201,516</u>	<u>160,057</u>
Governance	41,746	4,218	45,964	41,135
Total resources expended	<u>£ 41,746</u>	<u>£ 205,734</u>	<u>£ 247,480</u>	<u>201,192</u>

6. GOVERNANCE COSTS

	Unrestricted Funds 2024 £	Total Funds 2023 £
Independent examiner's fee	500	500
Legal & Professional fees	0	150
Bank charge	3,718	2,865
Depreciation - motor vehicles	8,299	0
Depreciation - office equipment	6,509	8,698
Depreciation - fixtures & fittings	2,696	4,679
Depreciation - freehold property	24,242	24,242
Total	<u>£ 45,964</u>	<u>41,135</u>

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Unrestricted Funds 2024 £	Total Funds 2023 £
Education Projects	13,340	12,680
Publicity costs	2,618	8,660
Establishment costs	64,748	39,614
Support Costs	120,810	99,103
	201,516	160,057
	201,516	160,057

8. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Activities undertaken directly 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Education Projects	13,340	0	13,340	12,680
Publicity costs	2,618	0	2,618	8,660
Establishment costs	64,748	0	64,748	39,614
Support Costs	98,358	22,452	120,810	99,103
	179,064	22,452	201,516	160,057
	179,064	22,452	201,516	160,057

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

9. NET INCOMING RESOURCES

This is stated after charging:

	2024 £	2023 £
Depreciation of tangible fixed assets: - owned by the charity	41,746	37,620
Independent examiner's fees	500	500
	<u> </u>	<u> </u>

During the year, no Trustees received any remuneration (2024 - £NIL).

During the year, no Trustees received any benefit in kind (2024 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2024- £NIL).

10. TANGIBLE FIXED ASSETS

	Freehold Land & Building £	Motor Vehicles £	Fixtures & Fittings £	Computer & Office Equipment £	Total £
Cost					
At 1 April 2023	1,175,602	0	97,107	86,548	1,359,257
Additions		33,195		877	34,072
Disposals					
At 31 March 2024	<u>1,175,602</u>	<u>33,195</u>	<u>97,107</u>	<u>87,425</u>	<u>1,393,329</u>
Depreciation					
At 1 April 2023	390,953	0	89,116	65,505	545,574
Charge for the year	24,242	8,299	2,696	6,509	41,745
On disposals					0
At 31 March 2024	<u>415,195</u>	<u>8,299</u>	<u>91,812</u>	<u>72,014</u>	<u>587,319</u>
Net book value					
At 31 March 2024	£ <u>760,407</u>	£ <u>24,896</u>	£ <u>5,295</u>	£ <u>15,411</u>	£ <u>806,009</u>
At 31 March 2023	£ <u>784,649</u>	£ <u>0</u>	£ <u>7,991</u>	£ <u>21,043</u>	£ <u>813,683</u>

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

11. CREDITORS:
AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	£ 10,095	£ 7,495
Accruals	500	350
	<u>10,595</u>	<u>7,845</u>

STATEMENT OF FUNDS:

	Brought Forward	Incoming Resources	Resources Expended	Transfers in/(out)	Carried Forward
	£	£	£	£	£
12 UNRESTRICTED FUNDS					
General Funds	1,010,322	200,363	(225,028)		985,657
13 RESTRICTED FUNDS					
Women Forum	1,014				1,014
Madrassa Fund	1,904	125			2,029
Father Day Fund	729				729
Trip Fund	45				45
Carnival Fund	59				59
Youth Forum	333				333
Mother Day fund	1,140				1,140
Madrassa Sponsorship fund	125				125
Water Club	4658	2,017	(3,232)		3,443
Individual restricted fund	2675	6,380			9,055
Mosque painting	1485				1,485
Van Fund	13470	500	(13,970)		0
Heating System	5250		(5,250)		0
	<u>32,887</u>	<u>9,022</u>	<u>(22,452)</u>	<u>0</u>	<u>19,457</u>

SUMMARY OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Transfers in/(out)	Carried Forward
	£	£	£	£	£
General Funds	<u>1,010,322</u>	<u>200,363</u>	<u>(225,028)</u>	<u>0</u>	<u>985,657</u>
Restricted Funds	<u>32,887</u>	<u>9,022</u>	<u>(22,452)</u>	<u>0</u>	<u>19,457</u>
					1,005,114

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



DETAILED INCOME AND EXPENDITURE ACCOUNT (continued) FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Income		
Members Contribution		
Weekly Collections (Sunday)	37,607	32,743
Monthly Subscriptions - DD & Cas	26,640	27,907
Bushra Night	461	602
Fidau collections	14,548	15,134
Ramadhan collections	24,735	32,925
Laylatul Quadr collections	3,095	4,192
Naming Ceremony	1,295	2,305
Charitable Collections	7,327	14,203
Qur'an Day	8,077	8,591
Mosque Fund	3,399	2,494
Walimat Ceremony	5,651	1,004
Birthday	2,755	5,371
Khaf	193	40
Kunfuyakun	2,905	2,127
Qurbani	14,138	7,586
Special prayers	5,644	6,346
Sadaq	10,755	8,289
Table Hire	30	0
Eid-el-Kabir	1,344	2,446
Madrasa fees	8,515	5,536
Maulud Nabbyyi collections	4,208	4,383
Jumat Services	9,857	8,620
Tarawih collections	1,110	689
Yah Lateef Night	440	0
Nikhai	50	400
Itikaf	50	230
Total restricted funds	9,022	22,682
	203,851	216,845
Investment income - cash		
Interest Received	328	457
Used of Mosque	2,950	5,970
Used of Madrasa	—	—
	3,278	6,427

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



DETAILED INCOME AND EXPENDITURE ACCOUNT (continued) FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £	
Other incoming resources			
Sale of prayer books		105	
Sale of CD/ Calendar	2,256	872	
Compensation		150	
Proceeds from sale of Van			
	<u>2,256</u>	<u>1,127</u>	
TOTAL INCOME	<u>209,385</u>	<u>224,399</u>	
LESS: EXPENDITURE			
Education Project			
Travelling	13,340	12,680	
	<u>13,340</u>	<u>12,680</u>	12,680
Publicity costs			
Books & Publications	2,618	8,660	
	<u>2,618</u>	<u>8,660</u>	8,660
Support costs for activities			
Functions	22,730	24,883	
Printing and stationery	322	2,278	
Motor running	2,501	0	
Telephone	1,536	1,203	
Travelling	15,245	9,001	
Charitable donations	11,356	19,536	
Food & provisions	42,395	40,637	
Subscription	172	115	
Health & Safety	1,551	900	
Entertainment	350	0	
Decoration	200	550	
Total restricted expenses	22,452	0	
	<u>120,810</u>	<u>99,103</u>	

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



DETAILED INCOME AND EXPENDITURE ACCOUNT (continued) FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £	
Establishment costs			
Water rates	40	60	
Non Domestic rate	4,857	3,532	
Light and heat	32,077	14,036	
Cleaning	14,586	11,755	
Insurance	3,001	2,789	
Repairs and maintenance	10,186	7,442	
	64,748	39,614	
Sub - Header			
Resources Expended on Managing and Administering the Charity			
Independent examiners fees	500	500	
Professional fees		150	
Bank charges	3,718	2,865	
	4,218	3,515	
Management & Administrative - depreciation			
Depreciation - motor van	8,299		
Depreciation - office equipment	6,509	8,698	
Depreciation - fixtures & fittings	2,696	4,679	
Depreciation - freehold property	24,242	24,242	
	41,746	37,620	
TOTAL EXPENDITURE	247,480	201,192	
NET INCOME FOR THE YEAR	(38,095)	23,207	

This does not form part of the financial statements

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

England & Wales - Charity number 1055767

Accounts

Charity number: 1055767



ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

**TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



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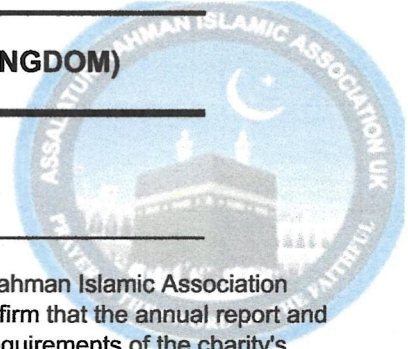
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Legal and administrative information	1
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**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2023**

Trustees	Kolawole Tajudeen Yusuff Nasiru Olanrewaju Imam, Lateef Abiodun Alade Sule Nureni Jimoh Olusina Musibau Simisaiye Olanrewaju Musiliu Gaji Adejimi Idowu Toheeb Orekoya Hakeem Akinola Amode Omobolanle Danmole Abiodun Idowu Akerele	(Chairman) Chief Missioner (From 24th Oct, 21 to date) President (Ceased from 1st Jan. 23) President (From 1st Jan. 23)
Executive	Lateef Abiodun Alade Sule Nureni Jimoh Nasiru Olanrewaju Imam, Kareem Abiodun Gbajabiamila Hakeem Adedeji Ismail Olanrewaju Lawal Habceeb Lawal Nurudeen Fagbemi Surajudeen Giwa Ghaffar Adeleke Rasaq Abioye Taofeek Ajisefinni Lateef Jimoh Kuburat Issa Modiriya Ibitoye Lateefat Kadri Sekinat Olowe Balikis Adeniji Tairat Oladini Balikis Akinloye Risikat Olaleye Basirat Balogun Saidat Opeloyeru Ganiyat O Oniwinde Zainab Damilola	President (Ceased from 1st Jan. 23) President (From 1st Jan. 23) Chief Missioner General Secretary (Ceased from 1st Jan. 23) General Secretary (From 1st Jan. 23) (From 1st Jan. 23) (Ceased from 1st Jan. 23) (Ceased from 1st Jan. 23) (Ceased from 1st Jan. 23) (From 1st Jan. 23) (From 1st Jan. 23) (Ceased from 1st Jan. 23) (Ceased from 1st Jan. 23) (Ceased from 1st Jan. 23) (Ceased from 1st Jan. 23)
Charity Registered Number	1055767	
Principal Office	5 - 9 Record Street Off Ilderton Road London SE15 1TL	
Secretary	Hakeem Adedeji	
Independent Examiner	Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MIPA, MCIPP Flat 3, 11 Rochdale Way Deptford London SE18 4LY	
Bankers	Barclays Bank Plc 737 Barking Road London E13 3GL Nationwide Building Society Pipers way Swindon SN38 1NW	

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



TRUSTEES' REPORT

The Trustees submit their annual report and the financial statements of Assalatur-Rahman Islamic Association (United Kingdom) (the charity) for the year ended 31 March 2023. The Trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Method of appointment or election of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Constitution.

Constitution policies and objectives

The charity is constituted under a Constitution dated 11/06/1995 (As Amended on 11/12/2022) and is a registered charity number 1055767. The object of Assalatur-Rahman Islamic Association (United Kingdom) continues to be worship of Allah. The object of Assalatur-Rahman Islamic Association (United Kingdom) continues to be worship of Allah, proper perspective of Islamic religion and poverty/hardship/distress relief.

Membership

The organisation may admit as members any persons who are interested in the objects of the organisation and who may be specially qualified or possess unique knowledge to aid the association towards the attainment of its objectives.

The Association is a member of Southwark Muslim Forum (SMF), the Council of Nigerian Muslim Organisation (CNMO) and member of Muslim Council of Britain (MCB).

Review of activities and future developments

The current membership strength of the Association conservatively stands at 1000, consisting of mixed gender (young and older adults including children) from diverse ethnic and cultural background. The thrust of our philosophies focuses on promoting the educational, moral and cultural advancement of Muslim in the community. We also endeavour to inculcate in our members the spirit of goodness and cordial relationship with our neighbours and community irrespective of their faith, creed, sect, or religious beliefs. We also engage and participate in charitable activities for most needy member of the community. Assalatur-Rahman will continue to move forward in improving the quality of our services and in helping to ensure that the association more accurately reflects the diversity of the people who require our services and support.

Summary of Achievements

Observing regular weekly Jumat prayer (every Friday).
Running series of symposia on topics of general human interest
Effective and efficient running of Arabic School for children and adults
Provision of foods to members of the community during Ramadan (Iftar)
Regular donations to needy individuals and organisations.
Organising regular spiritual development and counselling sessions

Long Term Goals:

Refurbishment of current premises
Ongoing upgrade of Information Technology & Communication system (including website development)
Production of quarterly Newsletters
Provision of extra support for people within the community
Continue to move forward in developing clearer organisational structures and improving the quality of our services.
The organisation shall continue to maintain appropriate financial controls.



ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

Reserves policy

The trustees have undertaken a review of the need for a general reserve to be held by the charitable organisation and have turned its entire unrestricted fund into an emergency reserve to enable Assalatur-Rahman Islamic Association meet its obligations in the event of shortfall in income or sudden upturn in expenditure.

Trustees' responsibilities

Law applicable to charities in England/Wales 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 surplus or deficit of the charity for that purpose. In preparing those financial statements the Trustees have:

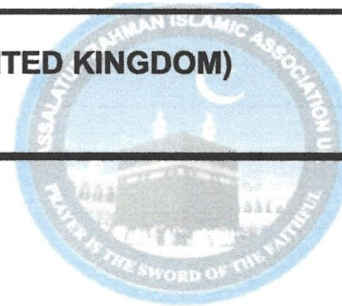
- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
- prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will continue in operation).

The Trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which 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 detection and prevention of fraud and other irregularities.

This report was approved by the Trustees on 19th November, 2023 and signed on its behalf, by:

Kolawole Tajudeen Yusuff

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2023

I report on the Financial Statements for the year ended 31 March 2023 set out on pages 6 - 16.

This report is made solely to the Trustees of Assalatur-Rahman Islamic Association, as a body, in accordance with regulations made under section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the Trustees matters I am required to state to them in an Independent Examiner's report.

Respective responsibilities of Trustees and Independent Examiner

As Charity Trustees, for the purposes of charity law, are responsible for the preparation of the financial statements, the Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Independent examiner's statement

Having satisfied myself that the Charity is not subject to an audit and is eligible for independent examination, it is my responsibility to:

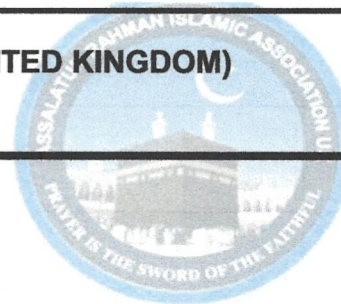
- a) examine the accounts under section 145 of the 2011 Act
- b) follow the procedures laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- c) state whether particular matters have come to my attention.

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.

Basis of Independent Examiner's Statement

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 accounts 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 accounts present a "true and fair view" and the reports limited to those limited to those matters set out in the statement on the next page.

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Since the Charity's gross income does not exceed £250,000 your examiner must be a full member of the Association of Charity Independent Examiners. However, if it exceeds the £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake the examination because I am a full member of Association Charity Independent Examiners and a member of Institute of Financial Accountants (IFA) UK, which is one of the listed bodies.

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
 - a) to keep accounting records in accordance with Section 130 of the Charities Act, and,
 - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

Signed:

Dated:

23/11/2023

Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MIPA, MCIPP
Flat 3,
11 Rochdale Way
Deptford
London
SE18 4LY

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

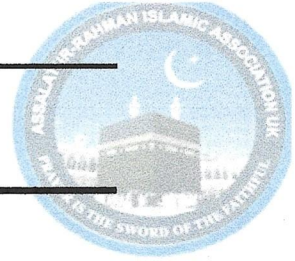


STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
	Note				
INCOMING RESOURCES					
Donations and members contribution	2	194,163	0	194,163	141,352
Investment Income	3	6,427	0	6,427	2,282
Other incoming resources	4	1,127	22,682	23,809	7,329
TOTAL INCOMING RESOURCES		201,717	22,682	224,399	150,963
RESOURCES EXPENDED					
Charitable activities					
Charitable activities	5	160,057	0	160,057	91,791
Governance costs	6	41,134	0	41,134	40,446
TOTAL RESOURCES EXPENDED		201,191	0	201,192	132,238
NET INCOMING RESOURCES BEFORE REVALUATIONS		526	22,682	23,209	18,726
Transfers between Funds	12	0	0	0	0
NET MOVEMENT IN FUNDS FOR THE YEAR		526	22,682	23,208	18,726
Total funds at 1 April 2022		990,576	10,205	1,000,781	982,056
TOTAL FUNDS AT 31 MARCH 2023		£ 991,102	32,887	1,023,989	1,000,782

The notes page 8 to 16 part of these financial statements.

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible fixed assets	10		813,682		838,907
CURRENT ASSETS					
Cash at bank and in hand		66,068		61,880	
Sidcup		156,290		107,840	
CREDITORS: amounts falling due within one year	11	(12,050)		(7,845)	
NET CURRENT ASSETS			210,307		161,875
TOTAL ASSETS LESS CURRENT LIABILITIES			1,023,989		1,000,782
NET ASSETS		£	1,023,989	£	1,000,782
CHARITY FUNDS					
Unrestricted Funds	12		991,102		990,577
Restricted Funds	13		32,887		10,205
TOTAL FUNDS		£	1,023,989	£	1,000,782

The financial statement were approved by the trustees on 19th November, 2023 and signed on their behalf, by:

Kolawole Tajudeen Yusuff

The notes on 8 to 16 part of these financial statements.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention with the items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements.

These financial statements have been prepared in accordance with:

- "Charities SORP" refers to the Charities SORP (FRS 102): 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. 2nd edition effective 1 January 2019.
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and
- the Charities Act 2011

The financial statements are presented in pounds sterling, being the functional currency of the Charity.

1.2 Exemptions for qualifying entities under FRS 102

The Charity has taken advantage of the following disclosure exemptions:

- From preparing a statement of cash flows on the basis that the Charity does not qualify as a larger Charity under the SORP definitions
- From the financial instrument disclosures

1.3 Going concern

The Trustees continue to monitor the risks posed to the Charity and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. After making enquiries, the Trustees have concluded that there is a reasonable expectation that the Charity will have adequate resources to continue in operational existence for at least 12 months from the date of signing these financial statements.

1.4 Recognition of income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated costs

All expenditure is inclusive of irrecoverable VAT

1.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010, and therefore it meets the definition of a charitable organisation 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 to charitable purposes

1.7 Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgements.

1.8 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1.9 Grants and donations

Donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Donations are credited to the statement of financial activities as the related expenditure is incurred

1.10 Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation

1.11 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.12 Investments

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.13 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

1.14 Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on the notice of not more than 24 hours.

1.15 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.16 Related party transactions

No Trustee receives salary or compensation from the Charity. The Charity reimbursed Trustees for charitable expenses incurred and borne on behalf of the Charity by Trustees.

1.17 Funds accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements

Investment income, gains and losses are allocated to the appropriate fund.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1.18 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.19 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expenses categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

1.20 Tangible fixed assets and depreciation

All assets costing more than £10 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, over their expected useful lives on the following bases:

Freehold property	- 2%	straight line
Motor Vehicles	- 25%	straight line
Furniture and Fixtures	- 20%	straight line
Office Equipment	- 20%	straight line

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

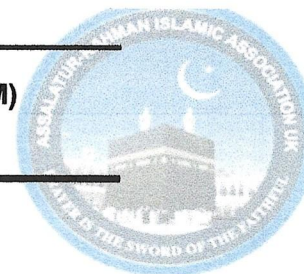


NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. DONATIONS AND MEMBERS CONTRIBUTION

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Weekly Collections	32,743	0	32,743	19,316
Monthly Subscriptions - DD & Cash	27,907	0	27,907	21,865
Bushra Night	602	0	602	345
Duah collections	15,134	0	15,134	12,323
Ramadhan collections	32,925	0	32,925	6,800
Laylatul Quadr collections	4,192	0	4,192	846
Naming Ceremony	2,305	0	2,305	3,731
Charitable Collections	14,203	0	14,203	1,377
Qur'an Day	8,591	0	8,591	5,909
Mosque Fund	2,494	0	2,494	2,247
Assalatur Recipient	1,004	0	1,004	0
Birthday	5,371	0	5,371	3,901
Khaf	40	0	40	27
Kunfuyakun	2,127	0	2,127	1,380
New Year Tahjud	0	0	0	115
Prayer request	0	0	0	252
Qurbani	7,586	0	7,586	7,622
Special prayers	6,346	0	6,346	1,720
Thanksgiving	8,059	0	8,059	8727.26
Sadaq	230	0	230	263
Eid-el-Kabir	2,446	0	2,446	2,477
Madrassa fees	5,536	0	5,536	5,250
Maulud Nabbyyi collections	4,383	0	4,383	4,370
Jumat Services	8,620	0	8,620	8,267
Tarawih collections	689	0	689	712
Yah Lateef Night	0	0	0	40
Nikhai	400	0	400	10
Itikaf	230	0	230	0
Mutilmedia fund	0	0	0	21,460
Donations and member collections	194,163	1	194,166	141,352

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. INVESTMENT INCOME

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Interest received	457	0	457	302
Used of mosque	5,970	0	5,970	1,980
Total	6,427	0	6,427	2,282

4. OTHER INCOMING RESOURCES

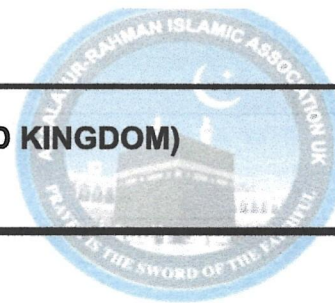
	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Sale of calendars	872	0	872	1,473
Compensation	150	0	150	206
Proceeds from Sale of Van	0	0	0	988
Total restricted funds	0	22,682	22,682	4,652
Total	1,127	22,682	23,809	7,319

5. EXPENDITURE BY CHARITABLE ACTIVITY

SUMMARY BY FUND TYPE

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Education Projects	12,680	0	12,680	12,570
Publicity costs	8,660	0	8,660	833
Establishment costs	39,614	0	39,614	26,385
Support costs	99,103	0	99,103	52,003
Sub-total charitable activities	160,057	0	160,057	91,791
Governance	41,135	0	41,135	40,446
Total	201,192	0	201,192	132,237

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

SUMMARY BY EXPENDITURE TYPE

	Depreciation 2023 £	Other Costs 2023 £	Total 2023 £	Total 2022 £
Education Projects	0	12,680	12,680	12,570
Publicity costs	0	8,660	8,660	833
Establishment costs	0	39,614	39,614	26,385
Support costs	0	99,103	99,103	52,003
Sub-total charitable activities	0	160,057	160,057	91,791
Governance	37,620	3,515	41,135	40,447
Total resources expended	£ 37,620	£ 163,573	£ 201,192	£ 132,238

6. GOVERNANCE COSTS

	Unrestricted Funds 2023 £	Total Funds 2022 £
Independent examiner's fee	500	350
Legal & Professional fees	150	198
Bank charge	2,865	2,573
Depreciation - motor vehicles	0	0
Depreciation - office equipment	8,698	7,173
Depreciation - fixtures & fittings	4,679	5,911
Depreciation - freehold property	24,242	24,242
Total	£ 41,135	£ 40,446

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Unrestricted Funds 2023 £	Total Funds 2022 £
Education Projects	12,680	12,570
Publicity costs	8,660	833
Establishment costs	39,614	26,385
Support Costs	99,103	52,003
	160,057	91,791
	160,057	91,791

8. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Activities undertaken directly 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Education Projects	12,680	0	12,680	12,570
Publicity costs	8,660	0	8,660	833
Establishment costs	39,614	0	39,614	26,385
Support Costs	99,103	0	99,103	52,003
	160,057	0	160,057	91,791
	160,057	0	160,057	91,791

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

9. NET INCOMING RESOURCES

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets:		
- owned by the charity	37,620	31,197
Independent examiner's fees	500	350
	500	350

During the year, no Trustees received any remuneration (2023 - £NIL).

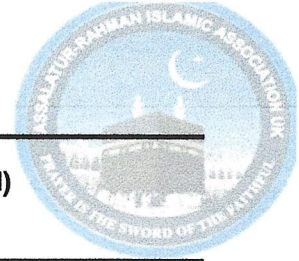
During the year, no Trustees received any benefit in kind (2023 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2023- £NIL).

10. TANGIBLE FIXED ASSETS

	Freehold Land & Building £	Motor Vehicles £	Fixtures & Fittings £	Computer & Office Equipment £	Total £
Cost					
At 1 April 2022	1,175,602	0	97,107	74,153	1,346,862
Additions				12,395	12,395
Disposals					
At 31 March 2023	1,175,602	0	97,107	86,548	1,359,257
Depreciation					
At 1 April 2022	366,711	0	84,437	56,807	507,955
Charge for the year	24,242		4,679	8,698	37,620
On disposals					0
At 31 March 2023	390,953	0	89,116	65,505	545,575
Net book value					
At 31 March 2023	£ 784,649	£ 0	£ 7,991	£ 21,043	£ 813,682
At 31 March 2022	£ 808,891	£ 0	£ 12,670	£ 17,346	£ 838,907

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

**11. CREDITORS:
AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other creditors	£ 11,550	7,495
Accruals	500	350
	<u>12,050</u>	<u>7,845</u>

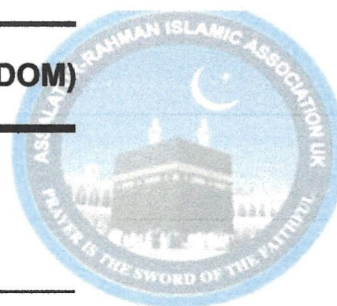
STATEMENT OF FUNDS:

	Brought Forward	Incoming Resources	Resources Expended	Transfers in/(out)	Carried Forward
	£	£	£	£	£
12 UNRESTRICTED FUNDS					
General Funds	990,576	201,718	(201,192)		991,102
13 RESTRICTED FUNDS					
Women Forum	1,014				1,014
Madrassa Fund	1,820	84			1,904
Father Day Fund	194	535			729
Trip Fund	45				45
Carnival Fund	59				59
Youth Forum	333				333
Mother Day fund	1,110	30			1,140
Madrassa Sponsorship fund	125				125
Adagun's Fund	1050				1,050
AbdulBasit Asesbebe's Fund	350				350
Water Club	1895	2,763			4,658
Individual restricted fund	725	550			1,275
Mosque painting	1485				1,485
Van Fund		13,470			13,470
Heating System		5,250			5,250
	<u>10,205</u>	<u>22,682</u>	<u>0</u>	<u>0</u>	<u>32,887</u>

SUMMARY OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Transfers in/(out)	Carried Forward
	£	£	£	£	£
General Funds	<u>990,576</u>	<u>201,718</u>	<u>(201,192)</u>	<u>0</u>	<u>991,102</u>
Restricted Funds	<u>10,205</u>	<u>22,682</u>	<u>0</u>	<u>0</u>	<u>32,887</u>

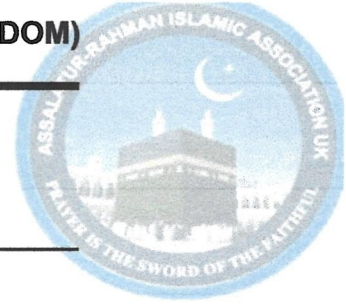
ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



DETAILED INCOME AND EXPENDITURE ACCOUNT (continued) FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Income		
Members Contribution		
Weekly Collections	32,743	19,316
Monthly Subscriptions - DD & Cas	27,907	21,865
Bushra Night	602	345
Duah collections	15,134	12,323
Ramadhan collections	32,925	6,800
Laylatul Quadr collections	4,192	846
Naming Ceremony	2,305	3,731
Charitable Collections	14,203	1,377
Qur'an Day	8,591	5,909
Mosque Fund	2,494	2,247
Walimat Ceremony	1,004	
Birthday	5,371	3,901
Khaf	40	27
Kunfuyakun	2,127	1,380
New Year Tahjud		115
Prayer request		252
Qurbani	7,586	7,622
Special prayers	6,346	1,720
Thanksgiving	8,059	8,727
Zakat	230	263
Eid-el-Kabir	2,446	2,477
Madrasa fees	5,536	5,250
Maulud Nabbyyi collections	4,383	4,370
Jumat Services	8,620	8,267
Tarawih collections	689	712
Yah Lateef Night		40
Nikhai	400	10
Itikaf	230	
Multimedia fund		21,460
Total restricted funds	22,682	4,652
	216,845	146,002
Investment income - cash		
Interest Received	457	302
Used of Mosque	5,970	1,980
	6,427	2,282

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**DETAILED INCOME AND EXPENDITURE ACCOUNT (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £	
Other incoming resources			
Sale of prayer books	105		
Sale of CD/ Calendar	872	1,473	
Compensation	150	205.77	
Proceeds from sale of Van	—	998	23,809
	1,127	2,677	
TOTAL INCOME	224,399	150,961	
LESS: EXPENDITURE			
Education Project			
Travelling	12,680	12,570	
	12,680	12,570	
Publicity costs			
Books & Publications	8,660	833	
	8,660	833	
Support costs for activities			
Functions	24,883	18,906	
Printing and stationery	2,278	2,213	
Motor running	0	1,679	
Telephone	1,203	1,197	
Travelling	9,001	1,580	
Charitable donations	19,536	12,760	
Food & provisions	40,637	12,104	
Subscription	115	89	
Health & Safety	900	1,090	
Entertainment	550	100	
Training	—	35	
Total restricted expenses	0	250	
	99,103	52,003	

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**DETAILED INCOME AND EXPENDITURE ACCOUNT (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
Establishment costs		
Water rates	60	5
Non Domestic rate	3,532	6,515
Light and heat	14,036	7,519
Cleaning	11,755	6,265
Insurance	2,789	2,520
Repairs and maintenance	7,442	3,560
	39,614	26,385
Sub - Header		
Resources Expended on Managing and Administering the Charity		
Independent examiners fees	500	350
Professional fees	150	198
Bank charges	2,865	2,573
	3,515	3,121
Management & Administrative - depreciation		
Depreciation - motor van		
Depreciation - office equipment	8,698	7,173
Depreciation - fixtures & fittings	4,679	5,911
Depreciation - freehold property	24,242	24,242
	37,620	37,326
TOTAL EXPENDITURE	201,192	132,238
NET INCOME FOR THE YEAR	23,207	18,723

This does not form part of the financial statements

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

England & Wales - Charity number 1055767

Accounts

Charity number: 1055767



ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

**TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



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Detailed income and expenditure account and summaries	14 - 16



**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2022**

Trustees

Kolawole Tajudeen Yusuff	(Chairman)
Muyideen Kolawole Nojimudeen,	Chief Missioner (Ceased from 24th Oct. 21)
Nasiru Olanrewaju Imam,	Chief Missioner (From 24th Oct, 21 to date)
Lateef Abiodun Alade Sule	(President)
Olusina Musibau Simisaiye	
Olanrewaju Musiliu Gaji	
Adejimi Idowu Toheeb Orekoya	
Hakeem Akinola Amode	
Omobolanle Danmole	
Abiodun Idowu Akerele	

Executive

Lateef Abiodun Alade Sule	President
Muyideen Kolawole Nojimudeen,	Chief Missioner (Ceased from 24th Oct. 21)
Nasiru Olanrewaju Imam,	Chief Missioner (From 24th Oct, 21 to date)
Kareem Abiodun Gbajabiamila	General Secretary
Habeeb Lawal	
Nureni Jimoh	
Nurudeen Fagbemi	
Surajudeen Giwa	
Ghaffar Adeleke	
Rasaq Abioye	
Taofeek Ajiseffinni	
Lateef Jimoh	
Kuburat Issa	
Modiriya Ibitoye	
Lateefat Kadri	
Sekinat Olowe	
Balikis Akinloye	
Risikat Olaleye	
Basirat Balogun	
Saidat Opeloyeru	
Ganiyat O Oniwinde	
Zainab Damilola	

Charity Registered

Number 1055767

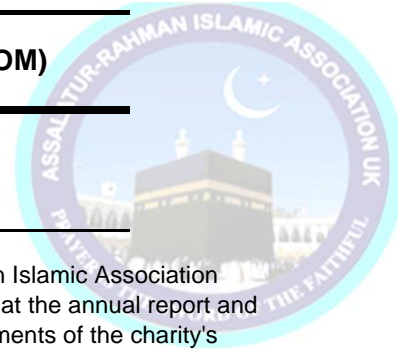
Principal Office 5 - 9 Record Street
Off Ilderton Road
London
SE15 1TL

Secretary Kareem Abiodun Gbajabiamila

Independent Examiner Charles Osei
Practical Accounting Training Ltd
Equitable House
2nd Floor
10 Woolwich New Road
SE18 6AB

Bankers Barclays Bank Plc
737 Barking Road
London
E13 3GL

Nationwide Building Society
Pipers way
Swindon
SN38 1NW



TRUSTEES' REPORT

The Trustees submit their annual report and the financial statements of Assalatur-Rahman Islamic Association (United Kingdom) (the charity) for the year ended 31 March 2022. The Trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Method of appointment or election of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Constitution.

Constitution policies and objectives

The charity is constituted under a Constitution dated 11/06/1995 (As Amended on 11/12/2022) and is a registered charity number 1055767. The object of Assalatur-Rahman Islamic Association (United Kingdom) continues to be worship of Allah. The object of Assalatur-Rahman Islamic Association (United Kingdom) continues to be worship of Allah, proper perspective of Islamic religion and poverty/hardship/distress relief

Membership

The organisation may admit as members any persons who are interested in the objects of the organisation and who may be specially qualified or possess unique knowledge to aid the association towards the attainment of its objectives.

The Association is a member of Southwark Muslim Forum (SMF), the Council of Nigerian Muslim Organisation (CNMO) and member of Muslim Council of Britain (MCB).

Review of activities and future developments

The current membership strength of the Association conservatively stands at 1000, consisting of mixed gender (young and older adults including children) from diverse ethnic and cultural background. The thrust of our philosophies focuses on promoting the educational, moral and cultural advancement of Muslim in the community. We also endeavour to inculcate in our members the spirit of goodness and cordial relationship with our neighbours and community irrespective of their faith, creed, sect, or religious beliefs. We also engage and participate in charitable activities for most needy member of the community. Assalatur-Rahman will continue to move forward in improving the quality of our services and in helping to ensure that the association more accurately reflects the diversity of the people who require our services and support.

COVID -19 AND THE NATIONAL LOCKDOWNS

This year has been a challenging year for the association due to the first national lockdown that came into force on the 23rd March 2020. We had to adapt to the situation and provide online services to our members and also provided the local community with any help and support within our reach.

To keep them abreast of things and check on their well being, their contact numbers were obtained and put on our database. The welfare platforms were used to communicate with the community members.

The Imaam provided a weekly reminder during weekly Jumua prayer times. The children attending Madrassah were given lessons online and weekly assalat via social media.

After lifting of restrictions, following the first lockdown, the Association opened up and remained open thereafter for the daily prayers, members had to call to register their attendance in advance to ensure that we comply with covid regulations .

Wearing masks and using a prayer mat were a pre-requisite for entry to mosque. All attending were tested for temperature and they had to be in a state of purification as Toilets and Wudu areas were closed.

However, in line with government guidelines the Madrassah and Youth Centre remained closed.

The online classes continued to be provided for the Madrassah children.

A Food Bank was arranged to provide food to our members and the wider community amongst others



ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

Summary of Achievements

Observing regular weekly Jumat prayer (every Friday).
Running series of symposia on topics of general human interest
Effective and efficient running of Arabic School for children and adults
Provision of foods to members of the community during Ramadan (Iftar)
Regular donations to needy individuals and organisations.
Employed Mosque Caretaker to open for Zuhr, Asr, Maghreb and Ishai prayers. Subhi aspect will be looked into soon.
Organising regular spiritual development and counselling sessions

Long Term Goals:

Refurbishment of current premises
Ongoing upgrade of Information Technology & Communication system (including website development)
Production of quarterly Newsletters
Provision of extra support for people within the community
Continue to move forward in developing clearer organisational structures and improving the quality of our services.
The organisation shall continue to maintain appropriate financial controls.

Reserves policy

The trustees have undertaken a review of the need for a general reserve to be held by the charitable organisation and have turned its entire unrestricted fund into an emergency reserve to enable Assalatur-Rahman Islamic Association meet its obligations in the event of shortfall in income or sudden upturn in expenditure.

Trustees' responsibilities

Law applicable to charities in England/Wales 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 surplus or deficit of the charity for that purpose. In preparing those financial statements the Trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
- prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will continue in operation).

The Trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which 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 detection and prevention of fraud and other irregularities.

This report was approved by the Trustees on 14th November, 2022 and signed on its behalf, by:

Kolawole Tajudeen Yusuff





**INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements 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 have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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:

Dated:

21/11/2022

Charles Osei
Registered Charity Independent Examiner
Practical Accounting
Training Ltd
Equitable House
2nd Floor
10 Woolwich New Road
London
SE18 6AB

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES					
Donations and members contribution	2	141,352	0	141,352	49,456
Investment Income	3	2,282	0	2,282	173
Other incoming resources	4	2,677	4,652	7,329	6,705
TOTAL INCOMING RESOURCES		146,311	4,652	150,963	56,334
RESOURCES EXPENDED					
Charitable activities					
Charitable activities	5	91,541	250	91,791	64,958
Governance costs	6	40,446	0	40,446	33,353
TOTAL RESOURCES EXPENDED		131,988	250	132,238	98,311
NET INCOMING RESOURCES BEFORE REVALUATIONS		14,323	4,402	18,726	(41,977)
Transfers between Funds	12	0	0	0	0
NET MOVEMENT IN FUNDS FOR THE YEAR		14,323	4,402	18,726	(41,977)
Total funds at 1 April 2020		976,253	5,803	982,056	1,015,133
TOTAL FUNDS AT 31 MARCH 2021	£	990,577	10,205	1,000,782	973,156

The notes page 8 to 13 part of these financial statements.

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**BALANCE SHEET
AS AT 31 MARCH 2022**

	Note	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible fixed assets	10		838,907		835,912
CURRENT ASSETS					
Cash at bank and in hand		61,880		163,603	
Sidcup		107,840			
CREDITORS: amounts falling due within one year	11	(7,845)		(26,359)	
NET CURRENT ASSETS			161,875		137,244
TOTAL ASSETS LESS CURRENT LIABILITIES			1,000,782		973,156
NET ASSETS		£ 1,000,782		£ 973,156	
CHARITY FUNDS					
Unrestricted Funds	12		990,577		967,353
Restricted Funds	13		10,205		5,803
TOTAL FUNDS		£ 1,000,782		£ 973,156	

The financial statement were approved by the trustees on and signed on their behalf, by:

Lateef Abiodun Alade Sule President
The notes on 7 to 13 part of these financial statements.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (SORP 2005 - Second Edition May 2008); Charities Act 2011, and the Charities (Accounts and Reports) Regulations 2008 and applicable accounting standards.

The charity meets the definition of a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost transaction value unless otherwise stated in the relevant accounting note(s). The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Monetary amounts in these financial statement are rounded to to the nearest £. The charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows

1.2 Funds accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements

Investment income, gains and losses are allocated to the appropriate fund.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.4 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expenses categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

1.5 Cash flow

The financial statements do not include a cash flow statement because the charities organisation, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.6 Tangible fixed assets and depreciation

All assets costing more than £10 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, over their expected useful lives on the following bases:

Freehold property	- 2%	straight line
Motor Vehicles	- 25%	straight line
Furniture and Fixtures	- 20%	straight line
Office Equipment	- 20%	straight line

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. DONATIONS AND MEMBERS CONTRIBUTION

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Weekly Collections	19,316	0	19,316	3,715
Monthly Subscriptions - DD & Cash	21,865	0	21,865	12,159
Bushra Night	345	0	345	656
Duah collections	12,323	0	12,323	4,405
Ramadhan collections	6,800	0	6,800	3,980
Laylatul Quadr collections	846	0	846	360
Naming Ceremony	3,731	0	3,731	50
Charitable Collections	1,377	0	1,377	2,909
Qur'an Day	5,909	0	5,909	1,941
Mosque Fund	2,247	0	2,247	3,441
Assalatur Receipient	0	0	0	20
Birthday	3,901	0	3,901	951
Khaf	27	0	27	260
Kunfuyakun	1,380	0	1,380	729
New Year Tahjud	115	0	115	1,500
Prayer request	252	0	252	120
Qurbani	7,622	0	7,622	7,485
Special Events	1,720	0	1,720	150
Thanksgiving	8,727	0	8,727	1486.65
Sadaq	263	0	263	1397.5
Eid-el-Kabir	2,477	0	2,477	310
Madrassa fees	5,250	0	5,250	0
Maulud Nabbyyi collections	4,370	0	4,370	0
Jumat Services	8,267	0	8,267	1,200
Tarawih collections	712	0	712	50
Yah Lateef Night	40	0	40	120
Nikhai	10	0	10	60
Mutilmedia fund	21,460	0	21,460	0
Donations and member collections	141,352	0	141,352	49,456

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

3. INVESTMENT INCOME

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Interest received	302	0	302	173
Used of mosque	1,980	0	1,980	0
Total	2,282	0	2,282	173

4. OTHER INCOMING RESOURCES

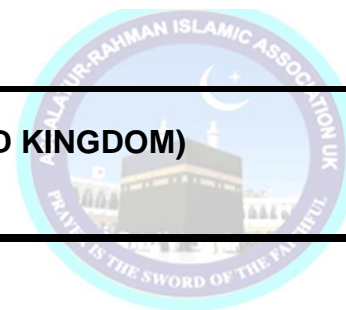
	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Sale of calendars	1,473	0	1,473	2,930
Compensation	206	0	206	40
Proceeds from Dale of Van	998	0	0	0
Total restricted funds	0	4,652	4,652	3,735
Total	2,677	4,652	6,331	6,705

5. EXPENDITURE BY CHARITABLE ACTIVITY

SUMMARY BY FUND TYPE

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Education Projects	12,570	0	12,570	7,660
Publicity costs	833	0	833	1,383
Establishment costs	26,385	0	26,385	28,652
Support costs	51,753	250	52,003	27,263
Sub-total charitable activities	91,541	250	91,791	64,958
Governance	40,446	0	40,446	33,353
Total	131,987	250	132,237	98,311

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

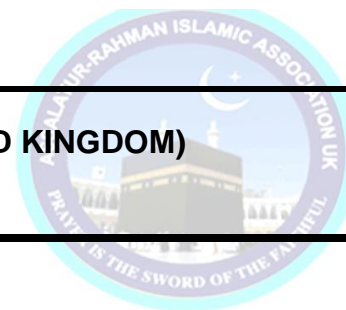
SUMMARY BY EXPENDITURE TYPE

	Depreciation 2022 £	Other Costs 2022 £	Total 2022 £	Total 2021 £
Education Projects	0	12,570	12,570	7,660
Publicity costs	0	833	833	1,383
Establishment costs	0	26,385	26,385	28,652
Support costs	0	52,003	52,003	27,263
Sub-total charitable activities	<u>0</u>	<u>91,791</u>	<u>91,791</u>	<u>64,958</u>
Governance	<u>37,326</u>	<u>3,121</u>	<u>40,447</u>	<u>33,354</u>
Total resources expended	£ <u>37,326</u> £	£ <u>94,912</u> £	£ <u>132,238</u> £	£ <u>98,311</u>

6. GOVERNANCE COSTS

	Unrestricted Funds 2022 £	Total Funds 2021 £
Independent examiner's fee	350	350
Legal & Professional fees	198	0
Bank charge	2,573	1,806
Depreciation - motor vehicles	0	0
Depreciation - office equipment	7,173	3,578
Depreciation - fixtures & fittings	5,911	3,377
Depreciation - freehold property	24,242	24,242
Total	£ <u>40,446</u> £	<u>33,353</u>

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

7. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Unrestricted Funds 2022 £	Total Funds 2021 £
Education Projects	12,570	7,660
Publicity costs	833	1,383
Establishment costs	26,385	28,652
Support Costs	52,003	27,263
	91,791	64,958
	91,791	64,958

8. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Activities undertaken directly 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Education Projects	12,570	0	12,570	7,660
Publicity costs	833	0	833	1,383
Establishment costs	26,385	0	26,385	28,652
Support Costs	51,753	250	52,003	27,263
	91,541	250	91,791	64,958
	91,541	250	91,791	64,958

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

9. NET INCOMING RESOURCES

This is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity		31,197
Independent examiner's fees	350	350
	350	31,197

During the year, no Trustees received any remuneration (2022 - £NIL).

During the year, no Trustees received any benefit in kind (2022 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2022- £NIL).

10. TANGIBLE FIXED ASSETS

	Freehold Land & Building	Motor Vehicles	Fixtures & Fittings	Computer & Office Equipment	Total
	£	£	£	£	£
Cost					
At 1 April 2021	1,166,701	5,330	83,867	55,971	1,311,869
Additions	8,901		13,240	18,182	40,323
Disposals		(5,330)			(5,330)
At 31 March 2022	1,175,602	0	97,107	74,153	1,346,862
Depreciation					
At 1 April 2021	342,469	5,328	78,526	49,634	475,957
Charge for the year	24,242		5,911	7,173	37,326
On disposals		(5,328)			(5,328)
At 31 March 2022	366,711	0	84,437	56,807	507,955
Net book value					
At 31 March 2022	£ 808,891	£ 0	£ 12,670	£ 17,346	£ 838,907
At 31 March 2021	£ 824,232	£ 2	£ 5,341	£ 6,337	£ 835,912



ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

**11. CREDITORS:
AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Other creditors	£ 7,495	£ 26,009
Accruals	<u>350</u>	<u>350</u>
	<u><u>7,845</u></u>	<u><u>26,359</u></u>

STATEMENT OF FUNDS:

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers in/(out) £	Carried Forward £
12 UNRESTRICTED FUNDS					
General Funds	976,253	146,311	(131,988)		990,576
13 RESTRICTED FUNDS					
Women Forum	1,014				1,014
Madrassa Fund	1,158	662			1,820
Father Day Fund	194				194
Trip Fund	45				45
Carnival Fund	59				59
Youth Forum	333				333
Mother Day fund	140	970			1,110
Madrassa Sponsorship fund	125				125
Adagun's Fund	1050				1,050
AbdulBasit Asesbebe's Fund	200	400	(250)		350
Water Club		1,895			1,895
Restricted fund		725			725
Mosque painting	1485				1,485
	<u><u>5,803</u></u>	<u><u>4,652</u></u>	<u><u>(250)</u></u>	<u><u>0</u></u>	<u><u>10,205</u></u>

SUMMARY OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers in/(out) £	Carried Forward £
General Funds	<u><u>976,253</u></u>	<u><u>146,311</u></u>	<u><u>(131,988)</u></u>	<u><u>0</u></u>	<u><u>990,576</u></u>
Restricted Funds	<u><u>5,803</u></u>	<u><u>4,652</u></u>	<u><u>(250)</u></u>	<u><u>0</u></u>	<u><u>10,205</u></u>

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



DETAILED INCOME AND EXPENDITURE ACCOUNT (continued) FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Income		
Members Contribution		
Weekly Collections	19,316	3,715
Monthly Subscriptions - DD & Cas	21,865	12,159
Bushra Night	345	656
Duah collections	12,323	4,405
Ramadhan collections	6,800	3,980
Laylatul Quadr collections	846	360
Naming Ceremony	3,731	50
Charitable Collections	1,377	2,909
Qur'an Day	5,909	1,941
Mosque Fund	2,247	3,441
Assalatur Recepient		20
Birthday	3,901	951
Khaf	27	260
Kunfuyakun	1,380	729
New Year Tahjud	115	1,500
Prayer request	252	120
Qurbani	7,622	7,485
Special Events	1,720	150
Thanksgiving	8,727	1,487
Zakat	263	1,398
Eid-el-Kabir	2,477	310
Madrassa fees	5,250	
Maulud Nabbyyi collections	4,370	
Jumat Services	8,267	1,200
Tarawih collections	712	50
Yah Lateef Night	40	120
Nikhai	10	60
Mutilmedia fund	21,460	
Total restricted funds	4,652	3,735
	146,002	53,189
Investment income - cash		
Interest Received	302	173
Used of Mosque	1,980	
	2,282	173

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)



DETAILED INCOME AND EXPENDITURE ACCOUNT (continued) FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Other incoming resources		
Sale of prayer books		
Sale of CD/ Calendar	1,473	2,930
Compensation	206	40
Proceeds from sale of Van	998	
	2,677	2,970
TOTAL INCOME	150,961	56,332
LESS: EXPENDITURE		
Education Project		
Travelling	12,570	7,660
	12,570	7,660
Publicity costs		
Books & Publications	833	1,383
	833	1,383
Support costs for activities		
Functions	18,906	6,885
Printing and stationery	2,213	871
Motor running	1,679	1,027
Telephone	1,197	3,152
Travelling	1,580	1,678
Charitable donations	12,760	10,645
Food & provisions	12,104	54
Subscription	89	80
Health & Safety	1,090	1,801
Entertainment	100	
Training	35	
Total restricted expenses	250	1070
	52,003	27,263

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

**DETAILED INCOME AND EXPENDITURE ACCOUNT (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
Establishment costs		
Water rates	5	8,949
Non Domestic rate	6,515	5,888
Light and heat	7,519	7,815
Cleaning	6,265	2,986
Insurances	2,520	2,574
Repairs and maintenance	3,560	440
	<hr/> 26,385	<hr/> 28,652
Sub - Header Resources Expended on Managing and Administering the Charity		
Independent examiners fees	350	350
Professional fees	198	
Bank charges	2,573	1,806
	<hr/> 3,121	<hr/> 2,156
Management & Administrative - depreciation		
Depreciation - motor van		
Depreciation - office equipment	7,173	3,578
Depreciation - fixtures & fittings	5,911	3,377
Depreciation - freehold property	24,242	24,242
	<hr/> 37,326	<hr/> 31,197
TOTAL EXPENDITURE	<hr/> 132,238	<hr/> 98,311
NET INCOME FOR THE YEAR	<hr/> <hr/> 18,724	<hr/> <hr/> (41,979)

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

England & Wales - Charity number 1055767

Accounts

Charity number: 1055767

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

**TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

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Statement of financial activities	5
Balance sheet	6
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The following pages do not form part of the statutory accounts	
Detailed income and expenditure account and summaries	14 - 16

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

TRUSTEES' REPORT

The Trustees submit their annual report and the financial statements of Assalatur-Rahman Islamic Association (United Kingdom) (the charity) for the year ended 31 March 2021. The Trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Method of appointment or election of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Constitution.

Constitution policies and objectives

The charity is constituted under a Constitution dated 11/06/1995 (As Amended on 25/11/2018) and is a registered charity number 1055767. The object of Assalatur-Rahman Islamic Association (United Kingdom) continues to be worship of Allah. The object of Assalatur-Rahman Islamic Association (United Kingdom) continues to be worship of Allah, proper perspective of Islamic religion and poverty/hardship/distress relief

Membership

The organisation may admit as members any persons who are interested in the objects of the organisation and who may be specially qualified or possess unique knowledge to aid the association towards the attainment of its objectives.

The Association is a member of Southwark Muslim Forum (SMF), the Council of Nigerian Muslim Organisation (CNMO) and member of Muslim Council of Britain (MCB).

Review of activities and future developments

The current membership strength of the Association conservatively stands at 1000, consisting of mixed gender (young and older adults including children) from diverse ethnic and cultural background. The thrust of our philosophies focuses on promoting the educational, moral and cultural advancement of Muslim in the community. We also endeavour to inculcate in our members the spirit of goodness and cordial relationship with our neighbours and community irrespective of their faith, creed, sect, or religious beliefs. We also engage and participate in charitable activities for most needy member of the community. Assalatur-Rahman will continue to move forward in improving the quality of our services and in helping to ensure that the association more accurately reflects the diversity of the people who require our services and support.

In the advent of COVID-19 pandemic, Assalatur Rahman Islamic Association (United Kingdom) will adapt to the government and best practices policy and procedures as it may be required for places of worship and community centre. This is to curb the spread of the virus and keep our congregation safe and ensure our community are well catered for. This may result in changes to our conventional activities, services, mode of implementation and adding other suitable activities as necessary at additional costs with lesser income, unless the government come to our aid.

Summary of Achievements

Observing regular weekly Jumat prayer (every Friday).
Running series of symposia on topics of general human interest
Effective and efficient running of Arabic School for children and adults
Provision of foods to members of the community during Ramadan (Iftar)
Regular donations to needy individuals and organisations.
Organising regular spiritual development and counselling sessions

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

Long Term Goals:

Refurbishment of current premises
Upgrade of Information Technology & Communication system (including website development)
Production of quarterly Newsletters
Provision of extra support for people within the community
Continue to move forward in developing clearer organisational structures and improving the quality of our services.
The organisation shall continue to maintain appropriate financial controls.

Reserves policy

The trustees have undertaken a review of the need for a general reserve to be held by the charitable organisation and have turned its entire unrestricted fund into an emergency reserve to enable Assalatur-Rahman Islamic Association meet its obligations in the event of shortfall in income or sudden upturn in expenditure.

Trustees' responsibilities

Law applicable to charities in England/Wales 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 surplus or deficit of the charity for that purpose. In preparing those financial statements the Trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
- prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will continue in operation).

The Trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which 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 detection and prevention of fraud and other irregularities.

This report was approved by the Trustees on 5th October 2021 and signed on its behalf, by:



Alhaji Kolawole Tajudeen Yusuff

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2021

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements 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 have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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:



Dated: 18/11/2021

Charles Osei
Registered Charity Independent Examiner
Practical Accounting
Training Ltd
Equitable House
2nd Floor
10 Woolwich New Road
London
SE18 6AB

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 MARCH 2021**

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES					
Donations and members contribution	2	49,456	0	49,456	196,477
Investment Income	3	173	0	173	3,886
Other incoming resources	4	2,970	3,735	6,705	2,548
		52,599	3,735	56,334	202,911
RESOURCES EXPENDED					
Charitable activities					
Charitable activities	5	63,888	1,070	64,958	157,609
Governance costs	6	33,353	0	33,353	36,144
		97,241	1,070	98,311	193,753
NET INCOMING RESOURCES BEFORE REVALUATIONS		(44,642)	2,665	(41,977)	9,158
Transfers between Funds	12	0	0	0	0
NET MOVEMENT IN FUNDS FOR THE YEAR		(44,642)	2,665	(41,977)	9,158
Total funds at 1 April 2020		1,011,995	3,138	1,015,133	1,005,975
TOTAL FUNDS AT 31 MARCH 2021		£ 967,353	5,803	973,156	1,015,133

The notes page 8 to 13 part of these financial statements.

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

**BALANCE SHEET
AS AT 31 MARCH 2021**

	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible fixed assets	10		835,912		867,109
CURRENT ASSETS					
Cash at bank and in hand		163,603		171,288	
Prepaid					
CREDITORS: amounts falling due within one year	11	(26,359)		(23,264)	
NET CURRENT ASSETS			137,244		148,024
TOTAL ASSETS LESS CURRENT LIABILITIES			973,156		1,015,133
NET ASSETS		£	973,156	£	1,015,133
CHARITY FUNDS					
Unrestricted Funds	12		967,353		1,011,995
Restricted Funds	13		5,803		3,138
TOTAL FUNDS		£	973,156	£	1,015,133

The financial statement were approved by the trustees on 5th October 2021 and signed on their behalf, by:



Lateef Abiodun Alade Sule President
The notes on 7 to 13 part of these financial statements.

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (SORP 2005 - Second Edition May 2008); Charities Act 2011, and the Charities (Accounts and Reports) Regulations 2008 and applicable accounting standards.

The charity meets the definition of a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost transaction value unless otherwise stated in the relevant accounting note(s). The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Monetary amounts in these financial statement are rounded to the nearest £. The charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows

1.2 Funds accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements

Investment income, gains and losses are allocated to the appropriate fund.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.4 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expenses categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

1.5 Cash flow

The financial statements do not include a cash flow statement because the charities organisation, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.6 Tangible fixed assets and depreciation

All assets costing more than £10 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, over their expected useful lives on the following bases:

Freehold property	- 2%	straight line
Motor Vehicles	- 25%	straight line
Furniture and Fixtures	- 20%	straight line
Office Equipment	- 20%	straight line

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

2. DONATIONS AND MEMBERS CONTRIBUTION

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Weekly Collections	3,715	0	3,715	37,868
Monthly Subscriptions - DD & Cash	12,159	0	12,159	20,297
Bushra Night	656	0	656	2,960
Duah collections	4,405	0	4,405	11,162
Ramadhan collections	3,980	0	3,980	10,800
Laylatul Quadr collections	360	0	360	2,210
Naming Ceremony	50	0	50	7,508
Charitable Collections	2,909	0	2,909	22,600
Qur'an Day	1,941	0	1,941	11,456
Mosque Fund	3,441	0	3,441	2,811
ARIA Women Forum Iborun - Scarf	0	0	0	6720
ARIA Women Forum Day	0	0	0	1572
Assalatur Receptient	20	0	20	300
Birthday	951	0	951	6,879
HMRC Charities XR90710	0	0	0	6,842
Khaf	260	0	260	1,107
Kunfuyakun	729	0	729	6,070
New Year Tahjud	1,500	0	1,500	1,035
Prayer request	120	0	120	1,760
Qurbani	7,485	0	7,485	4,650
Special Events	150	0	150	1,344
Thanksgiving	1,487	0	1,487	4384
Sadaq	1,398	0	1,398	605
Eid-el-Kabir	310	0	310	1,681
Madrassa fees	0	0	0	12,930
Maulud Nabbyyi collections	0	0	0	3,865
Jumat Services	1,200	0	1,200	3,359
Tarawih collections	50	0	50	1,073
Yah Lateef Night	120	0	120	0
Nikhai	60	0	60	180
I'tikaf	0	0	0	450
<hr/>				
Donations and member collections	49,456	0	49,456	196,477

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

3. INVESTMENT INCOME

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Interest received	173	0	173	521
Used of mosque	0	0	0	2,960
Use of Madrasa	0	0	0	405
Total	173	0	173	3,886

4. OTHER INCOMING RESOURCES

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Sale of calendars	2,930	0	2,930	1,290
Compensation	40	0	40	0
Total restricted funds	0	3,735	3,735	1,258
Total	2,970	3,735	6,705	2,548

5. EXPENDITURE BY CHARITABLE ACTIVITY

SUMMARY BY FUND TYPE

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Education Projects	7,660	0	7,660	10,773
Publicity costs	1,383	0	1,383	1,407
Establishment costs	28,652	0	28,652	53,224
Support costs	26,193	1,070	27,263	92,205
Sub-total charitable activities	63,888	1,070	64,958	157,609
Governance	33,353	0	33,353	36,144
Total	97,241	1,070	98,311	193,753

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

SUMMARY BY EXPENDITURE TYPE

	Depreciation 2021 £	Other Costs 2021 £	Total 2021 £	Total 2020 £
Education Projects	0	7,660	7,660	10,773
Publicity costs	0	1,383	1,383	1,407
Establishment costs	0	28,652	28,652	53,224
Support costs	0	27,263	27,263	92,205
Sub-total charitable activities	<u>0</u>	<u>64,958</u>	<u>64,958</u>	<u>157,609</u>
Governance	31,197	2,156	33,354	36,144
Total resources expended	<u>£ 31,197</u>	<u>£ 67,114</u>	<u>£ 98,311</u>	<u>£ 193,753</u>

6. GOVERNANCE COSTS

	Unrestricted Funds 2021 £	Total Funds 2020 £
Independent examiner's fee	350	625
Legal & Professional fees	0	554
Bank charge	1,806	2,613
Depreciation - motor vehicles	0	0
Depreciation - office equipment	3,578	4,133
Depreciation - fixtures & fittings	3,377	3,977
Depreciation - freehold property	24,242	24,242
Total	<u>£ 33,353</u>	<u>£ 36,144</u>

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

7. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Unrestricted Funds 2021 £	Total Funds 2020 £
Education Projects	7,660	10,773
Publicity costs	1,383	1,407
Establishment costs	28,652	53,224
Support Costs	27,263	92,205
	<hr/> 64,958 <hr/>	<hr/> 157,609 <hr/>

8. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Activities undertaken directly 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Education Projects	7,660	0	7,660	10,773
Publicity costs	1,383	0	1,383	1,407
Establishment costs	28,652	0	28,652	53,224
Support Costs	26,193	1,070	27,263	92,205
	<hr/> 63,888 <hr/>	<hr/> 1,070 <hr/>	<hr/> 64,958 <hr/>	<hr/> 157,609 <hr/>
Total	<hr/> 63,888 <hr/>	<hr/> 1,070 <hr/>	<hr/> 64,958 <hr/>	<hr/> 157,609 <hr/>

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

9. NET INCOMING RESOURCES

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets:		
- owned by the charity	31,197	32,352
Independent examiner's fees	350	625
	31,547	32,977

During the year, no Trustees received any remuneration (2021 - £NIL).

During the year, no Trustees received any benefit in kind (2021 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2021- £NIL).

10. TANGIBLE FIXED ASSETS

	Freehold Land & Building £	Motor Vehicles £	Fixtures & Fittings £	Computer & Office Equipment £	Total £
Cost					
At 1 April 2020	1,166,701	5,330	83,867	55,971	1,311,869
Additions					0
Disposals					0
At 31 March 2021	1,166,701	5,330	83,867	55,971	1,311,869
Depreciation					
At 1 April 2020	318,227	5,328	75,149	46,056	444,760
Charge for the year	24,242		3,377	3,578	31,197
On disposals					0
At 31 March 2021	342,469	5,328	78,526	49,634	475,957
Net book value					
At 31 March 2021	£ 824,232	£ 2	£ 5,341	£ 6,337	£ 835,912
At 31 March 2020	£ 848,474	£ 2	£ 8,718	£ 9,915	£ 867,109

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

**11. CREDITORS:
AMOUNTS FALLING DUE WITHIN ONE YEAR**

		2021		2020
		£		£
Other creditors	£	26,009	£	22,639
Accruals		350		625
		<u>26,359</u>		<u>23,264</u>

STATEMENT OF FUNDS:

		Brought Forward £	Incoming Resources £	Resources Expended £	Transfers in/(out) £	Carried Forward £
12	UNRESTRICTED FUNDS					
	General Funds	1,011,995	52,599	(97,241)		967,352
13	RESTRICTED FUNDS					
	Women Forum	1,014				1,014
	Madrassa Fund	1,158				1,158
	Father Day Fund	194				194
	Trip Fund	45				45
	Carnival Fund	59				59
	Youth Forum	333				333
	Mother Day fund	140				140
	Madrassa Sponsorship fund	125				125
	Money received from Interim Commit	70		(70)		0
	Adagun's Fund		1,050			1,050
	AbdulBasit Asesbebe's Fund		200			200
	Grant - Southwark Council		1,000	(1,000)		0
	Mosque painting		1,485			1,485
		<u>3,138</u>	<u>3,735</u>	<u>(1,070)</u>	<u>0</u>	<u>5,803</u>

SUMMARY OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers in/(out) £	Carried Forward £
General Funds	<u>1,011,995</u>	<u>52,599</u>	<u>(97,241)</u>	<u>0</u>	<u>967,352</u>
Restricted Funds	<u>3,138</u>	<u>3,735</u>	<u>(1,070)</u>	<u>0</u>	<u>5,803</u>

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

DETAILED INCOME AND EXPENDITURE ACCOUNT (continued) FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Income		
Members Contribution		
Weekly Collections	3,715	37,868
Monthly Subscriptions - DD & Cash	12,159	20,297
Bushra Night	656	2,960
Duah collections	4,405	11,162
Ramadhan collections	3,980	10,800
Laylatul Quadr collections	360	2,210
Naming Ceremony	50	7,508
Charitable Collections	2,909	22,600
Qur'an Day	1,941	11,456
Mosque Fund	3,441	2,811
ARIA Women Forum Iborun - Scarf		6720
ARIA Women Forum Day		1572
Assalatur Receptient	20	300
Birthday	951	6,879
HMRC Charities XR90710		6842
Khaf	260	1,107
Kunfuyakun	729	6,070
New Year Tahjud	1,500	1035
Prayer request	120	1760
Qurbani	7,485	4,650
Special Events	150	1,344
Thanksgiving	1,487	4384
Zakat	1,398	605
Eid-el-Kabir	310	1,681
Madrassa fees		12,930
Maulud Nabbyyi collections		3,865
Jumat Services	1,200	3,359
Tarawih collections	50	1,073
Yah Lateef Night	120	
Nikhai	60	180
I'tikaf		450
Total restricted funds	3,735	1,258
	<hr/>	<hr/>
	53,189	197,735
Investment income - cash		
Interest Received	173	521
Used of Mosque		2,960
Used of Madrasa		405
	<hr/>	<hr/>
	173	3,886

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

**DETAILED INCOME AND EXPENDITURE ACCOUNT (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £	
Other incoming resources			
Sale of prayer books		0	
Sale of CD/ Calendar	2,930	1,290	
Compensation	40		
Grants			
	<hr/>	<hr/>	1,290
		2,970	
TOTAL INCOME		<hr/>	<hr/>
		56,332	202,911
LESS: EXPENDITURE			
Education Project			
Madrassa teachers fee	7,660	8,710	
Madrassa fee		1,843	
Madrassa FC		220	
	<hr/>	<hr/>	10,773
		7,660	
Publicity costs			
Books & Publications	1,383	1,407	
	<hr/>	<hr/>	1,407
		1,383	
Support costs for activities			
Missioner functions	6,885	33,847	
Printing and stationery	871	1,839	
Motor running	1,027	2,159	
Telephone	3,152	1,015	
Travelling	1,678	1,724	
Charitable donations	10,645	21,122	
Food & provisions	54	28,114	
Subscription	80	174	
Health & Safety	1,801	1,558	
Training		33	
Total restricted expenses	1,070	620	
	<hr/>	<hr/>	92,205
		27,263	

ASSALATUR-RAHMAN ISLAMIC ASSOCIATION (UNITED KINGDOM)

**DETAILED INCOME AND EXPENDITURE ACCOUNT (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
Establishment costs		
Water rates	8,949	8,932
Non Domestic rate	5,888	5,796
Light and heat	7,815	15,263
Cleaning	2,986	12,714
Insurances	2,574	2,460
Repairs and maintenance	440	8,059
	<hr/> 28,652	<hr/> 53,224
 Sub - Header		
Resources Expended on Managing and Administering the Charity		
Independent examiners fees	350	625
Professional fees		554
Bank charges	1,806	2,613
	<hr/> 2,156	<hr/> 3,792
 Management & Administrative - depreciation		
Depreciation - motor van		
Depreciation - office equipment	3,578	4,133
Depreciation - fixtures & fittings	3,377	3,977
Depreciation - freehold property	24,242	24,242
	<hr/> 31,197	<hr/> 32,352
 TOTAL EXPENDITURE	 <hr/> 98,311	 <hr/> 193,752
 NET INCOME FOR THE YEAR	 <hr/> (41,979) <hr/>	 <hr/> 9,158 <hr/>