

THE MUSLIM ASSOCIATION OF SALISBURY

CHARITY REGISTERED NO: 1059944

**27 Wilton Road
Salisbury
Wiltshire
SP2 7ED
United Kingdom**

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

MHC ACCOUNTANTS LTD
Chartered Accountants
22 Cavell Street, London E1 2HP
Tel: 020 7790 0416 Fax: 020 7790 7845
email: mhussain@mhcgroupp.co.uk

THE MUSLIM ASSOCIATION OF SALISBURY

<u>Contents</u>	<u>Page</u>
Legal and Administrative Information	01
Executive Committee's Annual Report	02
Independent Examiner's Report	03
Income and Expenditure Account	04
Balance Sheet	05
Notes forming part of the Financial Statements	06-08

THE MUSLIM ASSOCIATION OF SALISBURY

LEGAL AND ADMINISTRATIVE INFORMATION

Chairperson

Manik Ali

Secretary

Atiqul Hoque

Treasurer

Mohammed Somir Uddin Shahin

Registered Office

27 Wilton Road
Salisbury
Wiltshire
SP2 7ED

Independent Examiner

MHC Accountants Ltd
Chartered Accountants
22 Cavell Street
London
E1 2HP

Banker

Al Rayan Bank
97-99 Whitechapel Road
London
E1 1DT

THE MUSLIM ASSOCIATION OF SALISBURY

EXECUTIVE COMMITTEE'S ANNUAL REPORT TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

It is a requirement for the Executive Committee to prepare an Income and Expenditure Account and Balance Sheet for each financial year which gives a true and fair view of the state of affairs of the Organisation and of the result for the year then ended. In preparing those financial statements, the

Executive committee members are required to:

- a. select suitable accounting policies and then apply them consistently.
- b. make judgements and estimates that are reasonable and prudent.
- c. state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- d. prepare the financial statements on the going concern basis.

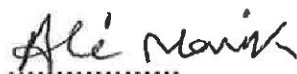
OBJECTIVES AND ACTIVITIES

The objectives of The Muslim Association of Salisbury are wholly for the public benefit.

The principal aims of the charity are:

1. To further the religious and other charitable work of the Muslim Church in Salisbury, Wilshire and the adjoining counties.
2. To observe and organise Muslim religious days and in particular to promote goodwill for Muslims.
3. To hold regular prayer meetings for the practice and promotion and advancement of Muslim faith..

The executive committee members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and enable them to ensure that the financial statements comply with relevant legislation. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



(Manik Ali)

Chairman

THE MUSLIM ASSOCIATION OF SALISBURY

**REPORT OF THE INDEPENDENT EXAMINERS
TO EXECUTIVE COMMITTEE**

The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act), and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145(1) of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act
 - 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.



Md Mudabbir Hussain
MHC Accountants Ltd
Chartered Accountants
22 Cavell Street
London
E1 2HP
Date: 18/01/2024

THE MUSLIM ASSOCIATION OF SALISBURY
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR 01 APRIL 2022 TO 31 MARCH 2023

		<u>2023</u>
<u>INCOME</u>	<u>Notes</u>	<u>£</u>
Donation	2	48,918
Various Donations	3	22,568
Parents Contribution		725

Total Income		72,211

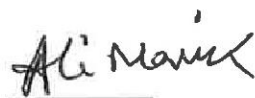
<u>LESS: EXPENDITURE</u>		
Accountancy fees		500
Bank charges		15
Light and heat		9,029
Disbursements		4,590
Rates		2,104
Repairs and maintenance		511
Telephone and fax		496
Other legal and prof		347
Insurance		154
Wages and salaries	4	21,867
Water		935

Total Expenditure		40,548

Excess of Income over Expenditure		31,663
		=====

We hereby approve the above accounts and confirm that we have supplied all the Information and explanations required for the preparation of these accounts.

Approved by


 (Manik Ali)
 Chairman


 (Atiqul Hoque)
 Secretary

THE MUSLIM ASSOCIATION OF SALISBURY

BALANCE SHEET AS ON 31 MARCH 2023

		<u>2023</u>
	<u>Notes</u>	<u>£</u>
<u>FIXED ASSETS</u>		
Tangible Assets	5	384,212

<u>CURRENT ASSETS</u>		
Cash at Bank		21,031
Cash in Hand		1,236
Debtors	6	13,000

		35,267
<u>LESS: CURRENT LIABILITIES</u>		
Creditors	7	(2,639)

NET CURRENT ASSETS		32,628

TOTAL NET ASSETS		<u>416,840</u>
		=====
REPRESENTED BY:		
<u>Funds</u>		
Opening Balance		385,177
Add: Excess of Income over Expenditure		31,663

Balance carried forward		<u>416,840</u>
		=====

THE MUSLIM ASSOCIATION OF SALISBURY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

(a) Basis of Accounting

The accounts have been prepared on the historic cost convention. The accounts are in accordance with applicable accounting standards, the Charities SORP (FRS 102) (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) Regulations 2008 issued under the Charities Act 1993

(b) Donation and Grants

Income from donations and grants including capital grants is included in incoming resources when these are receivable, except as follows.

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions, which must be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

(c) Expenditure

All expenditure is included on an accrual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

THE MUSLIM ASSOCIATION OF SALISBURY

NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 31 MARCH 2023**

2. DONATION

During the year the following donations amount have been received and credited in the Income as per the above-mentioned policy.

<u>Particulars</u>	<u>£</u>
Donations	48,918

	<u>48,918</u>

3. VARIOUS DONATIONS

Various Donations comprise of the following:

<u>Particulars</u>	<u>£</u>
Taxi Donations	1,285
Box Donations	12,068
Other Donations	9,215

	<u>22,568</u>

4. WAGES, SALARIES & NI

The Muslim Association of Salisbury has a PAYE (Pay as you earn) Scheme and registered with HMRC as an employer. Net amounts of Wages, salaries & NI payment to Imam, as an employee of The Muslim Association of Salisbury.

5. FIXED ASSETS

There are no fixed assets register of The Muslim Association of Salisbury. The Executive Committee should maintain a fixed asset register to control the amount off Fixed Assets.

THE MUSLIM ASSOCIATION OF SALISBURY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

FA-Land and Buildings:

The fixed assets schedule for the year as follows:

<u>Cost</u>	<u>£</u>
Opening Balance as at 01/04/2022	187,862
Addition during the Year	196,350

Closing Balance as at 31/03/2023	384,212

<u>Disposal</u>	0

	0

NET BOOK VALUE as at 31/03/2023	384,212
	=====

6. DEBTORS:

<u>Particulars</u>	<u>£</u>
Mr Hoque and Mr Ali	13,000
	=====

7. CREDITORS:

<u>Particulars</u>	<u>£</u>
Mhc Accountants Ltd	1,000
Paye and NI	1,639

	2,639
	=====