

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 2024

MHC ACCOUNTANTS LTD
Chartered Accountants
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THE MUSLIM ASSOCIATION OF SALISBURY

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THE MUSLIM ASSOCIATION OF SALISBURY

LEGAL AND ADMINISTRATIVE INFORMATION

Chairperson

Ali Manik

Secretary

Mohammed Cobir Ullah

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 2024**

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.



(Ali Manik)
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: 03/10/2024


THE MUSLIM ASSOCIATION OF SALISBURY
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR 01 APRIL 2023 TO 31 MARCH 2024

		<u>2024</u>
<u>INCOME</u>	<u>Notes</u>	<u>£</u>
Donation	2	21,202
Various Donations	3	20,942
Parents Contribution		4,880
Total Income		47,024
<u>LESS: EXPENDITURE</u>		
Accountancy fees		500
Bank charges		0
Light and heat		7,722
Disbursements		17,450
Rates		3,625
Repairs and maintenance		1,759
Telephone and fax		570
Other legal and prof		959
Insurance		525
Wages and salaries	4	9,024
Solicitors' fees		4,167
Water		708
Total Expenditure		47,009
Excess of Income over Expenditure		15

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


(Ali Manik)
Chairman


(Mohammed Cobir Ullah)
Secretary

THE MUSLIM ASSOCIATION OF SALISBURY

BALANCE SHEET AS ON 31 MARCH 2024

		<u>2024</u>
	<u>Notes</u>	<u>£</u>
<u>FIXED ASSETS</u>		
Tangible Assets	5	405,292

<u>CURRENT ASSETS</u>		
Cash at Bank		6,578
Cash in Hand		4,217
Debtors	6	1,000

		11,795
<u>LESS: CURRENT LIABILITIES</u>		
Creditors	7	(232)

NET CURRENT ASSETS		11,563

TOTAL NET ASSETS		<u>416,855</u>
		=====
REPRESENTED BY:		
<u>Funds</u>		
Opening Balance		416,840
Add: Excess of Income over Expenditure		15

Balance carried forward		<u>416,855</u>
		=====

THE MUSLIM ASSOCIATION OF SALISBURY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

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 2024**

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	21,202

	21,202
	=====

3. VARIOUS DONATIONS

Various Donations comprise of the following:

<u>Particulars</u>	<u>£</u>
Taxi Donations	1,085
Box Donations	10,012
Other Donations	9,845

	20,942
	=====

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 2024

FA-Land and Buildings:

The fixed assets schedule for the year as follows:

<u>Cost</u>	<u>£</u>
Opening Balance as at 01/04/2023	384,212
Addition development cost during the Year	21,080

Closing Balance as at 31/03/2024	405,292

<u>Disposal</u>	
	0

	0

NET BOOK VALUE as at 31/03/2024	405,292
	=====

6. DEBTORS:

<u>Particulars</u>	<u>£</u>
Mr Hoque and Mr Ali	1,000
	=====

7. CREDITORS:

<u>Particulars</u>	<u>£</u>
Mhc Accountants Ltd	500
PAYE and NI	(268)

	232
	=====