

**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 2025**

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

## **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**

Lloyds Bank

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 2025**

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.

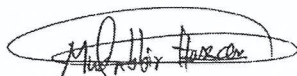
**Independent examiner's statement**

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: 26/01/2026



THE MUSLIM ASSOCIATION OF SALISBURYINCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR 01 APRIL 2024 TO 31 MARCH 2025

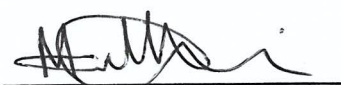
<u>INCOME</u>	<u>Notes</u>	<u>2025</u> <u>£</u>
Donation	2	63,462
Various Donations	3	47,412
Parents Contribution		6,439
<b>Total Income</b>		<b>117,313</b>
<u>LESS: EXPENDITURE</u>		
Accountancy fees		500
Advertising and PR		1,195
Bank charges		298
Cleaning		243
Light and heat		9,899
Freelancer payment		14,098
Ramadan payment		7,400
Rates		4,105
Repairs and maintenance		4,144
Telephone and fax		718
Other legal and prof		41,317
Insurance		2,029
Wages and salaries	4	13,986
Solicitors' fees		17,660
Subscriptions		396
Sundry		260
Water		1,095
<b>Total Expenditure</b>		<b>119,343</b>
<b>Excess of Expenditure over Income</b>		<b>(2,029)</b>

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 2025**

		<b><u>2025</u></b>
	<b><u>Notes</u></b>	<b><u>£</u></b>
<b><u>FIXED ASSETS</u></b>		
Tangible Assets	5	414,988
		-----
<b><u>CURRENT ASSETS</u></b>		
Cash at Bank		4,553
Cash in Hand		15,785
		-----
		20,338
<b><u>LESS: CURRENT LIABILITIES</u></b>		
Creditors	6	(20,500)
		-----
NET CURRENT ASSETS		(162)
		-----
<b>TOTAL NET ASSETS</b>		<b><u>414,826</u></b>
<b>REPRESENTED BY:</b>		
<b><u>Funds</u></b>		
Opening Balance		416,855
Add: Excess of Expenditure over Income		(2,029)
		-----
<b>Balance carried forward</b>		<b><u>414,826</u></b>

**THE MUSLIM ASSOCIATION OF SALISBURY**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**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 2025

#### 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	63,462
	-----
	<u>63,462</u>

#### 3. VARIOUS DONATIONS

Various Donations comprise of the following:

<u>Particulars</u>	<u>£</u>
Taxi Donations	525
Safe Donations	2,785
Box Donations	11,700
Eid and Ramadan Donations	20,578
Other Donations	11,824
	-----
	<u>47,412</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 2025**

**FA-Land and Buildings:**

**The fixed assets schedule for the year as follows:**

<b><u>Cost</u></b>	<b><u>£</u></b>
Opening Balance as at 01/04/2024	405,292
Additional development cost during the Year	9,696
	-----
Closing Balance as at 31/03/2025	414,988
	-----
<b><u>Disposal</u></b>	0
	-----
	0
	-----
<b>NET BOOK VALUE as at 31/03/2025</b>	<b>414,988</b>
	=====

**6. CREDITORS-falling due less than one year:**

<b>Particulars</b>	<b><u>£</u></b>
Qard Hasanah- Private Loan	20,000
MHC Accountants Ltd	500
	-----
	<b>20,500</b>
	=====

### **6.1 Qard Hasanah- Private Loans**

“Qard Hasanah” are loans from charity’s beneficiaries, which are repayable on request. There is no interest due, or security given for these loans. Long-term Qard Hasanah loans have been contractually agreed with private individuals, as not repayable within 12 months. Short-term loans can be repayable at any time.

### **6.2 FRS 102 Departure (Private loans disclosure)**

FRS102 requires long-term interest free loans to be stated at their present value. Effectively this would mean loan amounts states in the account are lower than the actual amounts payable in future. This has potential to confuse the charity’s stakeholder, as such the trustees have opted not to follow FRS102 treatment for these loans.