

MASJID-E-SALAAM AND MADRASAH TRUST, BOLTON

England & Wales · Charity number 1081944

Details

Other names MASJID-E-SALAAM

Status Registered

Legal form Other

Registered 2000-08-09

Register [View on the Charity Commission register](#)

Contact

Address 4 Ramsey Street
Bolton
BL1 7HX

Phone 01204598095

Email secretary@masjidesalaam.com

Website www.masjidesalaam.com

Activities

Objects: SHALL BE THE ADVANCEMENT OF THE RELIGION OF ISLAM IN ACCORDANCE WITH THE DOCTRINES AND BELIEFS OF AHLE SUNNAT WAL JAMAAT AND THE DEOBANDI SCHOOL OF THOUGHT

Activities: MASJID-E-SALAAM AND MADRASAH TRUST IS USED AS A PLACE OF WORSHIP.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- Bolton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£820,713	£137,091	£3,135,073	14
2024-04-30	£92,520	£121,051	£2,451,451	10
2023-04-30	£247,429	£89,101	-	-
2022-04-30	£0	£81,429	£1,767,769	15
2021-04-30	£316,969	£83,981	-	-

Trustees

Name	Role	Appointed
ARIF VALLI PATEL		
IMTEYAZ YAKUB ALI		2015-10-24
IMTIAZ IBRAHIM		2016-02-29
Imran Hakim		2015-10-24
MAQSUD DAWOOD PATEL		2015-10-24
SIRAZ VALLI PATEL		2015-10-24
YAKUB IBRAHIM PATEL		
YUSUF IBRAHIM PATEL		

MASJID-E-SALAAM AND MADRASAH TRUST, BOLTON

England & Wales - Charity number 1081944

Accounts

MASJID-E-SALAAM AND MADRASAH TRUST

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 30 APRIL 2025

CHARITY NUMBER: 1081944

**ABBAY & CO ASSOCIATES
1ST FLOOR ABBAY HOUSE
270-272 LEVER STREET
BOLTON
BL3 6PD**

MASJID-E-SALAAM AND MADRASAH TRUST

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FOR THE YEAR ENDING 30 APRIL 2025

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MASJID-E-SALAAM AND MADRASAH TRUST

CHARITY INFORMATION

FOR THE YEAR ENDING 30 APRIL 2025

Trustees

Maqsud Dawood Patel (Chairman)
Imteyaz Yakub Ali
Arif Valli Patel
Yakub Ibrahim Patel
Imran Hakim
Siraz Valli Patel
Yusuf Ibrahim Patel
Imtiaz Ibrahim

Charity Secretary

Arif Valli Patel

Registered Office

4 Ramsey Street
Bolton
BL1 7HX

Bankers

Royal Bank of Scotland
Bolton Customer Service Centre
PO Box 2027 Parklands
De Havilland Way
Horwich, Bolton
BL6 4YU

The Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Accountants

Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

MASJID-E-SALAAM AND MADRASAH TRUST

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 30 APRIL 2025

TO THE TRUSTEES AND MEMBERS OF MASJIDE-E-SALAAM AND MADRASAH TRUST

I have examined the financial statements for the year ended 30 April 2025 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

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

- examine the accounts under section 145 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 Charities Act 2011, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the 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 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 our examination, no matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 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.

_____ **Honorary Independent Examiner**

Faruk Patel FFA FTA
Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

Date _____

MASJID-E-SALAAM AND MADRASAH TRUST

FOR THE YEAR ENDING 30 APRIL 2025

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees 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 the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulation made under S44 of the Charity Act 1993 as amended by Charity Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

Approved by the Trustees and signed on their behalf by:

Arif Valli Patel (Charity Secretary)

Date _____

MASJID-E-SALAAM AND MADRASAH TRUST

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 30 APRIL 2025

	<u>NOTES</u>	Unrestricted Funds £	Restricted Funds £	Totals 2025 £	Totals 2024 £
INCOME					
<u>Voluntary Income</u>					
Donations		42,873	-	42,873	28,817
New Building Appeal		-	633,749	633,749	517,362
Events Donations		3,315	17,565	20,880	7,706
<u>Investment Income</u>		666	-	666	4,778
<u>Income from Charities Activities</u>					
Other Income		1,392	-	1,392	1,012
Membership Fees		16,406	-	16,406	15,208
Gift Aid Payments		10,583	18,991	29,574	13,423
Madressa Fees		74,568	-	74,568	56,679
Shop Income		605	-	605	1,420
TOTAL INCOME		<u>150,408</u>	<u>670,305</u>	<u>820,713</u>	<u>646,405</u>
RESOURCES EXPENDED					
Cost of Generating Funds					
Charitable Activities	2	131,425	5,666	137,091	121,051
NET INCOMING RESOURCES		18,983	664,639	683,622	525,354
Fund Balances Brought Forward		268,593	2,182,858	2,451,451	1,926,097
FUND BALANCES CARRIED FORWARD		<u>287,576</u>	<u>2,847,497</u>	<u>3,135,073</u>	<u>2,451,451</u>

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

MASJID-E-SALAAM AND MADRASAH TRUST

BALANCE SHEET AS AT 30 APRIL 2025

	<u>NOTES</u>	<u>2025</u>		<u>2024</u>	
		£	£	£	£
FIXED ASSETS					
As per Fixed Asset Schedule	4		3,236,798		2,408,609
CURRENT ASSETS					
Stock		-		-	
Debtors & Prepayments	5	-		1,595	
Cash at Bank		257,962		79,138	
Cash in Hand		-		-	
		<u>257,962</u>		<u>80,733</u>	
CURRENT LIABILITIES					
Bank Overdraft		-		-	
Accruals & Creditors	6	6,687		37,891	
Other Creditors & Loans		-		-	
		<u>6,687</u>		<u>37,891</u>	
Net Current Assets / (Liabilities)			<u>251,275</u>		<u>42,842</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			3,488,073		2,451,451
LONG-TERM CREDITORS					
Creditors due after one year	7		353,000		-
NET ASSETS			<u>3,135,073</u>		<u>2,451,451</u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
	8				
Net Assets B/fwd 01/05/2024			2,451,451		1,926,097
Surplus for the Year			<u>683,622</u>		<u>525,354</u>
Net Assets C/fwd 30/04/2025			<u>3,135,073</u>		<u>2,451,451</u>

Approved by the Trustees and signed on their behalf by:

Arif Valli Patel (Charity Secretary)

Date _____

MASJID-E-SALAAM AND MADRASAH TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2025

1. Accounting Policies

- (a) Basis of Preparation** These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the Charities SORP October 2019 (FRS 102).
- (b) Fund Accounting** General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes.
- Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
- (c) Investment Income** Income from investment and from rental income is included in the SORP in the year in which it is receivable.
- (d) Incoming Resources** All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.
- (e) Resources Expended** All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.
- (f) Tangible Fixed Assets** Tangible fixed assets are capitalised and included at cost including incidental expenses of acquisitions.

MASJID-E-SALAAM AND MADRASAH TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2025

(g) Depreciation Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

Freehold Land	0%
Freehold Building	0%
Motor Vehicles	20%
Fixtures & Equipment	25%

(h) Investment Revaluation None of the charity's functional fixed assets have been revalued during the year.

2. Cost of Charitable Activities

	2025	2025	2024	2024
	Unrestricted	Restricted	Unrestricted	Restricted
	Funds	Funds	Funds	Funds
	£	£	£	£
Cost of Sales	549	-	841	-
Wages, PAYE & Pension Costs	67,130	-	84,505	-
Honorarium & Admin Payments	-	-	-	-
Consultancy	28,617	-	3,003	-
Rent & Rates	2,767	3,513	4,106	858
Heat & Light	13,238	2,052	14,673	-
Insurance	2,485	-	2,342	-
Repairs & Renewals	1,034	-	572	1,293
Equipment & Books (Kitaabs)	2,297	-	2,248	-
Functions & Activities Costs	8,341	-	3,552	-
Advertising	-	-	-	-
Telephone	-	-	-	-
Postage, Stationery & Materials	10	-	174	-
Subscriptions, Licenses & Training Costs	2,121	-	807	-
Legal, Professional & Consultancy Fees	-	-	-	-
Bank Charges	2,227	101	698	770
Sundry Expenses	-	-	-	-
Depreciation	609	-	609	-
	<u>131,425</u>	<u>5,666</u>	<u>118,130</u>	<u>2,921</u>

3. Trustees' - Related Party Transaction

There were no related party transactions nor were any payments made to trustees for any services rendered during the year.

2025	2024
-	-
-	-
-	-
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>

MASJID-E-SALAAM AND MADRASAH TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2025

4. Tangible Fixed Assets

	Total £	Land & Property £	Capital Improvements £	Asset Under Construction £	Motor Vehicles £	Fixtures & Equipment £
Cost						
As at 1 May 2024	2,410,005	397,442	-	2,010,125	-	2,438
Additions	828,798	-	-	828,798	-	-
Disposals	-	-	-	-	-	-
Reclassification	-	-	-	-	-	-
As at 30 April 2025	<u>3,238,803</u>	<u>397,442</u>	<u>-</u>	<u>2,838,923</u>	<u>-</u>	<u>2,438</u>
Depreciation						
As at 1 May 2024	1,396	-	-	-	-	1,396
Charge for year	609	-	-	-	-	609
Disposals	-	-	-	-	-	-
As at 30 April 2025	<u>2,005</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,005</u>
Net book value						
As at 30 April 2025	<u>3,236,798</u>	<u>397,442</u>	<u>-</u>	<u>2,838,923</u>	<u>-</u>	<u>433</u>
As at 30 April 2024	<u>2,408,609</u>	<u>397,442</u>	<u>-</u>	<u>2,010,125</u>	<u>-</u>	<u>1,042</u>

Breakdown of Land & Property

	Land & Property £	Asset Under Construction £	Unrestricted Funds £	Restricted Funds £
4 Ramsey Street, Bolton, BL1 7HX	135,736	-	135,736	-
7 Pemberton Street, Bolton, BL1 7HU	90,212	-	90,212	-
Brierfield Site, Bolton, BL1 7JJ	-	2,838,923	-	2,838,923
733 Blackburn Road, Bolton, BL1 7JJ	171,494	-	-	171,494
	<u>397,442</u>	<u>2,838,923</u>	<u>225,948</u>	<u>3,010,417</u>

MASJID-E-SALAAM AND MADRASAH TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2025

5. Debtors & Prepayments

	2025	2024
	£	£
Gift Aid Payments	-	-
Debtors & Prepayments	-	1,595
	<u>-</u>	<u>1,595</u>

6. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	400	33,817
Accruals & Other Creditors	6,287	4,074
	<u>6,687</u>	<u>37,891</u>

7. Creditors: Amounts falling due after one year

	2025	2024
	£	£
Loans	<u>353,000</u>	<u>-</u>

8. Accumulated Funds: Analysis of net assets between funds

	2025	2025	2025	2024	2024	2024
	Unrestricted	Restricted	Totals	Unrestricted	Restricted	Totals
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Funds balances as at 30 April are represented by:						
Tangible Assets	226,381	3,010,417	3,236,798	226,990	2,181,619	2,408,609
Current Assets/Liabilities	61,195	(162,920)	(101,725)	41,603	1,239	42,842
	<u>287,576</u>	<u>2,847,497</u>	<u>3,135,073</u>	<u>268,593</u>	<u>2,182,858</u>	<u>2,451,451</u>
Fund balances carried forward:						

MASJID-E-SALAAM AND MADRASAH TRUST, BOLTON

England & Wales - Charity number 1081944

Accounts

MASJID-E-SALAAM AND MADRASAH TRUST

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 30 APRIL 2024

CHARITY NUMBER: 1081944

**ABBAY & CO ASSOCIATES
1ST FLOOR ABBEY HOUSE
270-272 LEVER STREET
BOLTON
BL3 6PD**

MASJID-E-SALAAM AND MADRASAH TRUST

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FOR THE YEAR ENDING 30 APRIL 2024

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MASJID-E-SALAAM AND MADRASAH TRUST

CHARITY INFORMATION

FOR THE YEAR ENDING 30 APRIL 2024

Trustees

Maqsd Dawood Patel (Chairman)
Imteyaz Yakub Ali
Arif Valli Patel
Yakub Ibrahim Patel
Imran Hakim
Siraz Valli Patel
Yusuf Ibrahim Patel
Imtiaz Ibrahim

Charity Secretary

Arif Valli Patel

Registered Office

148 Ashworth Lane
Bolton
BL1 8RR

Bankers

Royal Bank of Scotland
Bolton Customer Service Centre
PO Box 2027 Parklands
De Havilland Way
Horwich, Bolton
BL6 4YU

The Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Accountants

Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

MASJID-E-SALAAM AND MADRASAH TRUST

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 30 APRIL 2024

TO THE TRUSTEES AND MEMBERS OF MASJIDE-E-SALAAM AND MADRASAH TRUST

I have examined the financial statements for the year ended 30 April 2024 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

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

- examine the accounts under section 145 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 Charities Act 2011, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the 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 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 our examination, no matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 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.



Honorary Independent Examiner

Faruk Patel FFA FTA
Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

Date 25 | 02 | 2025

MASJID-E-SALAAM AND MADRASAH TRUST

FOR THE YEAR ENDING 30 APRIL 2024

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees 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 the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulation made under S44 of the Charity Act 1993 as amended by Charity Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

Approved by the Trustees and signed on their behalf by:



Arif Valli Patel (Charity Secretary)

Date 24/2/25

MASJID-E-SALAAM AND MADRASAH TRUST

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 30 APRIL 2024

	Unrestricted Funds £	Restricted Funds £	Totals 2024 £	Totals 2023 £
INCOME				
<u>Voluntary Income</u>				
Donations	28,817	-	28,817	25,244
New Building Appeal	-	517,362	517,362	125,372
Events Donations	4,016	3,690	7,706	1,585
<u>Investment Income</u>	728	4,050	4,778	8,212
<u>Income from Charities Activities</u>				
Other Income	1,012	-	1,012	1,515
Membership Fees	15,208	-	15,208	13,184
Gift Aid Payments	4,000	9,423	13,423	19,276
Madressa Fees	56,679	-	56,679	52,366
Shop Income	1,420	-	1,420	675
HMRC JRS Covid Grants	-	-	-	-
TOTAL INCOME	111,880	534,525	646,405	247,429
RESOURCES EXPENDED				
Cost of Generating Funds				
Charitable Activities	118,130	2,921	121,051	89,101
NET INCOMING RESOURCES	(6,250)	531,604	525,354	158,328
Fund Balances Brought Forward	274,843	1,651,254	1,926,097	1,767,769
FUND BALANCES CARRIED FORWARD	268,593	2,182,858	2,451,451	1,926,097

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

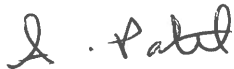
The charity has no gains or losses other than the profit or loss for the above financial period.

MASJID-E-SALAAM AND MADRASAH TRUST

BALANCE SHEET AS AT 30 APRIL 2024

	<u>NOTES</u>	<u>2024</u>		<u>2023</u>	
		£	£	£	£
FIXED ASSETS					
As per Fixed Asset Schedule	4		2,408,609		1,090,902
CURRENT ASSETS					
Stock		-		841	
Debtors & Prepayments	5	1,595		1,110	
Cash at Bank		79,138		838,315	
Cash in Hand		-		8,155	
		<u>80,733</u>		<u>848,421</u>	
CURRENT LIABILITIES					
Bank Overdraft		-		-	
Accruals & Creditors	6	37,891		13,226	
Other Creditors & Loans		-		-	
		<u>37,891</u>		<u>13,226</u>	
Net Current Assets / (Liabilities)			<u>42,842</u>		<u>835,195</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			2,451,451		1,926,097
LONG-TERM CREDITORS					
Creditors due after one year	7		-		-
NET ASSETS			<u><u>2,451,451</u></u>		<u><u>1,926,097</u></u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
	8				
Net Assets B/fwd 01/05/2023			1,926,097		1,767,769
Surplus for the Year			<u>525,354</u>		<u>158,328</u>
Net Assets C/fwd 30/04/2024			<u><u>2,451,451</u></u>		<u><u>1,926,097</u></u>

Approved by the Trustees and signed on their behalf by:



Arif Valli Patel (Charity Secretary)

Date 24/2/25

MASJID-E-SALAAM AND MADRASAH TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2024

1. Accounting Policies

- (a) Basis of Preparation** These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the Charities SORP October 2019 (FRS 102).
- (b) Fund Accounting** General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes.
- Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
- (c) Investment Income** Income from investment and from rental income is included in the SORP in the year in which it is receivable.
- (d) Incoming Resources** All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.
- (e) Resources Expended** All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.
- (f) Tangible Fixed Assets** Tangible fixed assets are capitalised and included at cost including incidental expenses of acquisitions.

MASJID-E-SALAAM AND MADRASAH TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2024

(g) Depreciation Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

Freehold Land	0%
Freehold Building	0%
Motor Vehicles	20%
Fixtures & Equipment	25%

(h) Investment Revaluation None of the charity's functional fixed assets have been revalued during the year.

2. Cost of Charitable Activities

	2024 Unrestricted Funds	2024 Restricted Funds	2023 Unrestricted Funds	2023 Restricted Funds
	£	£	£	£
Cost of Sales	841	-	908	-
Wages, PAYE & Pension Costs	84,505	-	63,647	-
Honorarium & Admin Payments	-	-	3,772	-
Consultancy	3,003	-	-	-
Rent & Rates	4,106	858	2,748	-
Heat & Light	14,673	-	9,403	-
Insurance	2,342	-	2,181	-
Repairs & Renewals	572	1,293	1,247	-
Equipment & Books (Kitaabs)	2,248	-	1,651	-
Functions & Activities Costs	3,552	-	1,285	-
Advertising	-	-	250	-
Telephone	-	-	-	-
Postage, Stationery & Materials	174	-	142	-
Subscriptions, Licenses & Training Costs	807	-	368	-
Legal, Professional & Consultancy Fees	-	-	-	-
Bank Charges	698	770	984	-
Sundry Expenses	-	-	20	-
Depreciation	609	-	495	-
	<u>118,130</u>	<u>2,921</u>	<u>89,101</u>	<u>-</u>

3. Trustees' - Related Party Transaction

There were no related party transactions nor were any payments made to trustees for any services rendered during the year.

2024	2023
-	-
-	-
-	-
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>

MASJID-E-SALAAM AND MADRASAH TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2024

4. Tangible Fixed Assets

	Total	Land & Property	Capital Improvements	Asset Under Construction	Motor Vehicles	Fixtures & Equipment
	£	£	£	£	£	£
Cost						
As at 1 May 2023	1,091,689	397,442	-	692,265	-	1,982
Additions	1,318,316	-	-	1,317,860	-	456
Disposals	-	-	-	-	-	-
Reclassification	-	-	-	-	-	-
As at 30 April 2024	2,410,005	397,442	-	2,010,125	-	2,438
Depreciation						
As at 1 May 2023	787	-	-	-	-	787
Charge for year	609	-	-	-	-	609
Disposals	-	-	-	-	-	-
As at 30 April 2024	1,396	-	-	-	-	1,396
Net book value						
As at 30 April 2024	2,408,609	397,442	-	2,010,125	-	1,042
As at 30 April 2023	1,090,902	397,442	-	692,265	-	1,195

Breakdown of Land & Property

	Land & Property	Asset Under Construction	Unrestricted Funds	Restricted Funds
	£	£	£	£
4 Ramsey Street, Bolton, BL1 7HX	135,736	-	135,736	-
7 Pemberton Street, Bolton, BL1 7HU	90,212	-	90,212	-
Brierfield Site, Bolton, BL1 7JJ	-	2,010,125	-	2,010,125
733 Blackburn Road, Bolton, BL1 7JJ	171,494	-	-	171,494
	397,442	2,010,125	225,948	2,181,619

MASJID-E-SALAAM AND MADRASAH TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2024

5. Debtors & Prepayments

	2024 £	2023 £
Gift Aid Payments	-	-
Debtors & Prepayments	<u>1,595</u>	<u>1,110</u>
	<u><u>1,595</u></u>	<u><u>1,110</u></u>

6. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade Creditors	33,817	12,876
Accruals & Other Creditors	<u>4,074</u>	<u>350</u>
	<u><u>37,891</u></u>	<u><u>13,226</u></u>

7. Creditors: Amounts falling due after one year

	2024 £	2023 £
Loans	<u>-</u>	<u>-</u>

8. Accumulated Funds: Analysis of net assets between funds

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Totals 2023 £	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Totals 2022 £
Funds balances as at 30 April are represented by:						
Tangible Assets	226,990	2,181,619	2,408,609	227,143	863,759	1,090,902
Current Assets/Liabilities	<u>41,603</u>	<u>1,239</u>	<u>42,842</u>	<u>47,700</u>	<u>787,495</u>	<u>835,195</u>
Fund balances carried forward:	<u><u>268,593</u></u>	<u><u>2,182,858</u></u>	<u><u>2,451,451</u></u>	<u><u>274,843</u></u>	<u><u>1,651,254</u></u>	<u><u>1,926,097</u></u>

MASJID-E-SALAAM AND MADRASAH TRUST, BOLTON

England & Wales - Charity number 1081944

Accounts

MASJID-E-SALAAM AND MADRASAH TRUST

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 30 APRIL 2023

CHARITY NUMBER: 1081944

**ABBAY & CO ASSOCIATES
1ST FLOOR ABBEY HOUSE
270-272 LEVER STREET
BOLTON
BL3 6PD**

MASJID-E-SALAAM AND MADRASAH TRUST

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MASJID-E-SALAAM AND MADRASAH TRUST

CHARITY INFORMATION

FOR THE YEAR ENDING 30 APRIL 2023

Trustees

Maqsud Dawood Patel (Chairman)
Imteyaz Yakub Ali
Arif Valli Patel
Yakub Ibrahim Patel
Imran Hakim
Siraz Valli Patel
Yusuf Ibrahim Patel
Imtiaz Ibrahim

Charity Secretary

Arif Valli Patel

Registered Office

148 Ashworth Lane
Bolton
BL1 8RR

Bankers

Royal Bank of Scotland
Bolton Customer Service Centre
PO Box 2027 Parklands
De Havilland Way
Horwich, Bolton
BL6 4YU

Accountants

Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

MASJID-E-SALAAM AND MADRASAH TRUST

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 30 APRIL 2023

TO THE TRUSTEES AND MEMBERS OF MASJIDE-E-SALAAM AND MADRASAH TRUST

I have examined the financial statements for the year ended 30 April 2023 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

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

- examine the accounts under section 145 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 Charities Act 2011, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the 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 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 our examination, no matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 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.



Honorary Independent Examiner

**Faruk Patel FFA FTA
Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD**

Date 05/01/2024

MASJID-E-SALAAM AND MADRASAH TRUST

FOR THE YEAR ENDING 30 APRIL 2023

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees 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 the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulation made under S44 of the Charity Act 1993 as amended by Charity Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

Approved by the Trustees and signed on their behalf by:



Arif Valli Patel (Charity Secretary)

Date 4/11/24

MASJID-E-SALAAM AND MADRASAH TRUST

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 30 APRIL 2023

	Unrestricted Funds £	Restricted Funds £	Totals 2023 £	Totals 2022 £
INCOME				
<u>Voluntary Income</u>				
Donations	25,244	-	25,244	27,028
New Building Appeal	-	125,372	125,372	497,330
Events Donations	1,585	-	1,585	-
<u>Investment Income</u>	112	8,100	8,212	3,241
<u>Income from Charities Activities</u>				
Other Income	1,515	-	1,515	453
Membership Fees	13,184	-	13,184	16,304
Gift Aid Payments	4,706	14,570	19,276	25,710
Madressa Fees	52,366	-	52,366	35,888
Shop Income	675	-	675	2,345
HMRC JRS Covid Grants	-	-	-	-
TOTAL INCOME	99,387	148,042	247,429	608,299
RESOURCES EXPENDED				
Cost of Generating Funds				
Charitable Activities	89,101	-	89,101	81,429
NET INCOMING RESOURCES	10,286	148,042	158,328	526,870
Fund Balances Brought Forward	436,051	1,331,718	1,767,769	1,240,899
Fund Reclassification	(171,494)	171,494		
FUND BALANCES CARRIED FORWARD	274,843	1,651,254	1,926,097	1,767,769

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

MASJID-E-SALAAM AND MADRASAH TRUST

BALANCE SHEET AS AT 30 APRIL 2023

	NOTES	2023		2022	
		£	£	£	£
FIXED ASSETS					
As per Fixed Asset Schedule	4		1,090,902		929,783
CURRENT ASSETS					
Stock		841		247	
Debtors & Prepayments	5	1,110		-	
Cash at Bank		838,315		825,811	
Cash in Hand		8,155		13,728	
		<u>848,421</u>		<u>839,786</u>	
CURRENT LIABILITIES					
Bank Overdraft		-		-	
Accruals & Creditors	6	13,226		1,800	
Other Creditors & Loans		-		-	
		<u>13,226</u>		<u>1,800</u>	
Net Current Assets / (Liabilities)			<u>835,195</u>		<u>837,986</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,926,097</u>		<u>1,767,769</u>
LONG-TERM CREDITORS					
Creditors due after one year	7		-		-
NET ASSETS			<u><u>1,926,097</u></u>		<u><u>1,767,769</u></u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
	8				
Net Assets B/fwd 01/05/2022			1,767,769		1,240,899
Surplus for the Year			<u>158,328</u>		<u>526,870</u>
Net Assets C/fwd 30/04/2023			<u><u>1,926,097</u></u>		<u><u>1,767,769</u></u>

Approved by the Trustees and signed on their behalf by:



Arif Valli Patel (Charity Secretary)

Date 4/1/24

MASJID-E-SALAAM AND MADRASAH TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2023

1. Accounting Policies

- (a) Basis of Preparation** These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the Charities SORP October 2019 (FRS 102).
- (b) Fund Accounting** General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes.
- Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
- (c) Investment Income** Income from investment and from rental income is included in the SORP in the year in which it is receivable.
- (d) Incoming Resources** All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.
- (e) Resources Expended** All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.
- (f) Tangible Fixed Assets** Tangible fixed assets are capitalised and included at cost including incidental expenses of acquisitions.

MASJID-E-SALAAM AND MADRASAH TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2023

(g) Depreciation Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

Freehold Land	0%
Freehold Building	0%
Motor Vehicles	20%
Fixtures & Equipment	25%

(h) Investment Revaluation None of the charity's functional fixed assets have been revalued during the year.

2. Cost of Charitable Activities

	2023	2022
	£	£
Cost of Sales	908	1,837
Wages, PAYE & Pension Costs	63,647	61,839
Honorarium & Admin Payments	3,772	171
Rent & Rates	2,748	2,362
Heat & Light	9,403	6,278
Insurance	2,181	2,979
Repairs & Renewals	1,247	1,841
Equipment & Books (Kitaabs)	1,651	1,860
Functions & Activities Costs	1,285	925
Advertising	250	101
Telephone	-	-
Postage, Stationery & Materials	142	101
Subscriptions, Licenses & Training Costs	368	307
Legal, Professional & Consultancy Fees	-	-
Bank Charges	984	524
Sundry Expenses	20	12
Depreciation	495	292
	<u>89,101</u>	<u>81,429</u>

3. Trustees' - Related Party Transaction

There were no related party transactions nor were any payments made to trustees for any services rendered during the year.

	2023	2022
	-	-
	-	-
	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

MASJID-E-SALAAM AND MADRASAH TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2023

4. Tangible Fixed Assets

	Total	Land & Property	Capital Improvements	Asset Under Construction	Motor Vehicles	Fixtures & Equipment
	£	£	£	£	£	£
Cost						
As at 1 May 2022	930,075	397,442	-	531,466	-	1,167
Additions	161,614	-	-	160,799	-	815
Disposals	-	-	-	-	-	-
Reclassification	-	-	-	-	-	-
As at 30 April 2023	1,091,689	397,442	-	692,265	-	1,982
Depreciation						
As at 1 May 2022	292	-	-	-	-	292
Charge for year	495	-	-	-	-	495
Disposals	-	-	-	-	-	-
As at 30 April 2023	787	-	-	-	-	787
Net book value						
As at 30 April 2023	1,090,902	397,442	-	692,265	-	1,195
As at 30 April 2022	929,783	397,442	-	531,466	-	875

Breakdown of Land & Property

	Land & Property	Asset Under Construction	Unrestricted Funds	Restricted Funds
	£	£	£	£
4 Ramsey Street, Bolton, BL1 7HX	135,736	-	135,736	-
7 Pemberton Street, Bolton, BL1 7HU	90,212	-	90,212	-
Brierfield Site, Bolton, BL1 7JJ	-	692,265	-	692,265
733 Blackburn Road, Bolton, BL1 7JJ	171,494	-	-	171,494
	397,442	692,265	225,948	863,759

MASJID-E-SALAAM AND MADRASAH TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2023

5. Debtors & Prepayments

	2023 £	2022 £
Gift Aid Payments	-	-
Debtors & Prepayments	1,110	-
	<u>1,110</u>	<u>-</u>

6. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade Creditors	12,876	(226)
Accruals & Other Creditors	350	2,026
	<u>13,226</u>	<u>1,800</u>

7. Creditors: Amounts falling due after one year

	2023 £	2022 £
Loans	<u>-</u>	<u>-</u>

8. Accumulated Funds: Analysis of net assets between funds

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Totals 2023 £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Totals 2022 £
Funds balances as at 30 April are represented by:						
Tangible Assets	227,143	863,759	1,090,902	398,317	531,466	929,783
Current Assets/Liabilities	47,700	787,495	835,195	37,734	800,252	837,986
Fund balances carried forward:	<u>274,843</u>	<u>1,651,254</u>	<u>1,926,097</u>	<u>436,051</u>	<u>1,331,718</u>	<u>1,767,769</u>

MASJID-E-SALAAM AND MADRASAH TRUST, BOLTON

England & Wales - Charity number 1081944

Accounts

MASJID-E-SALAAM AND MADRASAH TRUST

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 30 APRIL 2022

CHARITY NUMBER: 1081944

ABBAY & CO ASSOCIATES
1ST FLOOR ABBEY HOUSE
270-272 LEVER STREET
BOLTON
BL3 6PD

MASJID-E-SALAAM AND MADRASAH TRUST
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MASJID-E-SALAAM AND MADRASAH TRUST

CHARITY INFORMATION

FOR THE YEAR ENDING 30 APRIL 2022

Trustees

Maqsd Dawood Patel (Chairman)
Imteyaz Yakub Ali
Arif Valli Patel
Yakub Ibrahim Patel
Salim Mohammed Adam (Resigned 18 April 2022)
Imran Hakim
Siraz Valli Patel
Yusuf Ibrahim Patel
Imtiaz Ibrahim

Charity Secretary

Arif Valli Patel

Registered Office

148 Ashworth Lane
Bolton
BL1 8RR

Bankers

Royal Bank of Scotland
Bolton Customer Service Centre
PO Box 2027 Parklands
De Havilland Way
Horwich, Bolton
BL6 4YU

Accountants

Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

MASJID-E-SALAAM AND MADRASAH TRUST

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 30 APRIL 2022

TO THE TRUSTEES AND MEMBERS OF MASJIDE-E-SALAAM AND MADRASAH TRUST

I have examined the financial statements for the year ended 30 April 2022, as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

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

- examine the accounts under section 145 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 Charities Act 2011); and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the 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 a 'true and fair' view and the report is limited to those matters set out in the statement below.

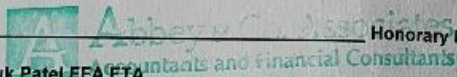
Independent Examiner's Statement

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

1. Which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 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.


Faruk Patel FFA FTA
Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

Honorary Independent Examiner

Date 21 November 2022

MASJID-E-SALAAM AND MADRASAH TRUST

FOR THE YEAR ENDING 30 APRIL 2022

STATEMENT OF TRUSTEES RESPONSIBILITIES

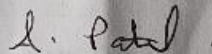
Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees 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 the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulation made under S44 of the Charity Act 1993 as amended by Charity Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

Approved by the Trustees and signed on their behalf by:

Arif Valli Patel (Charity Secretary)



Date 18 Nov 2022

MASJID-E-SALAAM AND MADRASAH TRUST

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 30 APRIL 2022

	Unrestricted Funds £	Restricted Funds £	Totals 2022 £	Totals 2021 £
INCOME				
<u>Voluntary Income</u>				
Donations	27,028	-	27,028	27,807
New Building Appeal	-	497,330	497,330	212,484
Grants	-	-	-	-
<u>Investment Income</u>	3,241	-	3,241	3,311
<u>Income from Charities Activities</u>				
Other Income	453	-	453	206
Membership Fees	16,304	-	16,304	14,636
Gift Aid Payments	2,368	23,342	25,710	16,591
Madressa Fees	35,888	-	35,888	24,805
Shop Income	2,345	-	2,345	-
HMRC JRS Covid Grants	-	-	-	17,129
TOTAL INCOME	87,627	520,672	608,299	316,969
RESOURCES EXPENDED				
Cost of Generating Funds				
Charitable Activities	81,429	-	81,429	83,981
NET INCOMING RESOURCES	6,198	520,672	526,870	232,988
Fund Balances Brought Forward	1,240,899	-	1,240,899	1,007,911
FUND BALANCES CARRIED FORWARD	1,247,097	520,672	1,767,769	1,240,899

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

MASJID-E-SALAAM AND MADRASAH TRUST
BALANCE SHEET AS AT 30 APRIL 2022

	NOTES	£	2022	£	2021	£
FIXED ASSETS						
As per Fixed Asset Schedule	4		929,783			748,048
CURRENT ASSETS						
Stock		247		-		
Debtors & Prepayments		-		-		
Cash at Bank	5	825,811		490,876		
Cash in Hand		13,728		2,710		
		<u>839,786</u>		<u>493,586</u>		
CURRENT LIABILITIES						
Bank Overdraft		-		-		
Accruals & Creditors		1,800		735		
Other Creditors & Loans	6	-		-		
		<u>1,800</u>		<u>735</u>		
Net Current Assets / (Liabilities)			<u>837,986</u>			<u>492,851</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,767,769</u>			<u>1,240,899</u>
LONG-TERM CREDITORS						
Creditors due after one year	7		-			-
NET ASSETS			<u><u>1,767,769</u></u>			<u><u>1,240,899</u></u>
REPRESENTED BY:						
ACCUMULATED FUNDS	8					
Net Assets B/fwd 01/05/2021			1,240,899			1,007,911
Surplus for the Year			526,870			232,988
Net Assets C/fwd 30/04/2022			<u><u>1,767,769</u></u>			<u><u>1,240,899</u></u>

Approved by the Trustees and signed on their behalf by:

Arif Valli Patel (Charity Secretary)

A. Patel

Date

18 NOV 2022

MASJID-E-SALAAM AND MADRASAH TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2022

1. Accounting Policies

- (a) **Basis of Preparation** These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the Charities SORP October 2019 (FRS 102).
- (b) **Fund Accounting** General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes.
Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
- (c) **Investment Income** Income from investment and from rental income is included in the SORP in the year in which it is receivable.
- (d) **Incoming Resources** All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.
- (e) **Resources Expended** All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.
- (f) **Tangible Fixed Assets** Tangible fixed assets are capitalised and included at cost including incidental expenses of acquisitions.

MASJID-E-SALAAM AND MADRASAH TRUST
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDING 30 APRIL 2022

(g) Depreciation

Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

Freehold Land	0%
Freehold Building	0%
Motor Vehicles	20%
Fixtures & Equipment	25%

(h) Investment Revaluation

None of the charity's functional fixed assets have been revalued during the year.

2. Cost of Charitable Activities

	2022	2021
Cost of Sales	1,837	-
Wages, PAYE & Pension Costs	61,839	52,152
Honoriaum & Admin Payments	171	3,097
Rent & Rates	2,362	561
Heat & Light	6,278	2,140
Insurance	2,979	1,047
Repairs & Renewals	1,841	300
Equipment & Books (Kitaabs)	1,860	1,223
Functions & Activities Costs	925	-
Advertising	101	319
Telephone	-	168
Postage, Stationery & Materials	101	224
Subscriptions, Licenses & Training Costs	307	174
Legal, Professional & Consultancy Fees	-	22,280
Bank Charges	524	20
Sundry Expenses	12	276
Depreciation	292	-
	<u>81,429</u>	<u>83,981</u>

3. Trustees' - Related Party Transaction

There were no related party transactions nor were any payments made to trustees for any services rendered during the year.

2022	2021
-	-
-	-
-	-
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>

MASJID-E-SALAAM AND MADRASAH TRUST
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDING 30 APRIL 2022

4. Tangible Fixed Assets

	Total £	Land & Property	Capital Improvements	Asset Under Construction	Motor Vehicles £	Fixtures & Equipment £
Cost						
As at 1 May 2021	748,048	728,648	19,400	-	-	-
Additions	182,027	171,494	-	9,366	-	1,167
Disposals	-	-	-	-	-	-
Reclassification	-	(502,700)	(19,400)	522,100	-	-
As at 30 April 2022	930,075	397,442	-	531,466	-	1,167
Depreciation						
As at 1 May 2021	-	-	-	-	-	-
Charge for year	292	-	-	-	-	292
Disposals	-	-	-	-	-	-
As at 30 April 2022	292	-	-	-	-	292
Net book value						
As at 30 April 2022	929,783	397,442	-	531,466	-	875
As at 30 April 2021	748,048	728,648	19,400	-	-	-

5. Debtors & Prepayments

	2022	2021
Gift Aid Payments	-	-
Debtors & Prepayments	-	-
	<u>-</u>	<u>-</u>

6. Creditors: Amounts falling due within one year

	2022	2021
Trade Creditors	(226)	400
Accruals & Other Creditors	2,026	335
	<u>1,800</u>	<u>735</u>

7. Creditors: Amounts falling due after one year

	2022	2021
Loans	-	-
	<u>-</u>	<u>-</u>

8. Accumulated Funds: Analysis of net assets between funds

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Totals 2022 £	2021 Unrestricted Funds £	2021 Restricted Funds £
Funds balances as at 30 April are represented by:					
Tangible Assets	398,317	531,466	929,783	225,948	522,100
Current Assets/Liabilities	37,734	800,252	837,986	37,792	455,059
Fund balances carried forward:	<u>436,051</u>	<u>1,331,718</u>	<u>1,767,769</u>	<u>263,740</u>	<u>977,159</u>

MASJID-E-SALAAM AND MADRASAH TRUST, BOLTON

England & Wales - Charity number 1081944

Accounts

MASJID-E-SALAAM AND MADRASAH TRUST

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 30 APRIL 2021

CHARITY NUMBER: 1081944

**ABBAY & CO ASSOCIATES
1ST FLOOR ABBAY HOUSE
270-272 LEVER STREET
BOLTON
BL3 6PD**

MASJID-E-SALAAM AND MADRASAH TRUST

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MASJID-E-SALAAM AND MADRASAH TRUST

CHARITY INFORMATION

FOR THE YEAR ENDING 30 APRIL 2021

Trustees

Maqsud Dawood Patel (Chairman)
Imteyaz Yakub Ali
Arif Valli Patel
Yakub Ibrahim Patel
Salim Mohammed Adam
Imran Hakim
Siraz Valli Patel
Yusuf Ibrahim Patel
Imtiaz Ibrahim

Charity Secretary

Arif Valli Patel

Registered Office

148 Ashworth Lane
Bolton
BL1 8RR

Bankers

Royal Bank of Scotland
Bolton Customer Service Centre
PO Box 2027 Parklands
De Havilland Way
Horwich, Bolton
BL6 4YU

Accountants

Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

MASJID-E-SALAAM AND MADRASAH TRUST

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 30 APRIL 2021

TO THE TRUSTEES AND MEMBERS OF MASJIDE-E-SALAAM AND MADRASAH TRUST

I have examined the financial statements for the year ended 30 April 2021 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

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

- examine the accounts under section 145 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 Charities Act 2011, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the 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 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 our examination, no matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 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.

Honorary Independent Examiner

**Faruk Patel FFA FTA
Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD**

11th March 2022

MASJID-E-SALAAM AND MADRASAH TRUST

FOR THE YEAR ENDING 30 APRIL 2021

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees 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 the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulation made under S44 of the Charity Act 1993 as amended by Charity Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

Approved by the Trustees and signed on their behalf by:

Arif Valli Patel (Charity Secretary)

11th March 2021

MASJID-E-SALAAM AND MADRASAH TRUST

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 30 APRIL 2021

	Unrestricted Funds £	Restricted Funds £	Totals 2021 £	Totals 2020 £
INCOME				
<u>Voluntary Income</u>				
Donations	42,443	-	42,443	38,818
New Building Appeal Grants	212,484 -	- -	212,484 -	189,398 -
<u>Investment Income</u>	3,311	-	3,311	3,317
<u>Income from Charities Activities</u>				
Other Income	206	-	206	1,485
Membership Fees	-	-	-	-
Gift Aid Payments	16,591	-	16,591	50,305
Madressa Fees	24,805	-	24,805	23,838
Shop Income	-	-	-	-
HMRC JRS Covid Grants	17,129	-	17,129	-
TOTAL INCOME	316,969	-	316,969	307,161
RESOURCES EXPENDED				
Cost of Generating Funds Charitable Activities	83,981	-	83,981	89,932
NET INCOMING RESOURCES	232,988	-	232,988	217,229
Fund Balances Brought Forward	1,007,911	-	1,007,911	790,682
FUND BALANCES CARRIED FORWARD	1,240,899	-	1,240,899	1,007,911

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

MASJID-E-SALAAM AND MADRASAH TRUST

BALANCE SHEET AS AT 30 APRIL 2021

	<u>NOTES</u>	£	<u>2021</u> £	£	<u>2020</u> £
FIXED ASSETS					
As per Fixed Asset Schedule	4		748,048		748,048
CURRENT ASSETS					
Debtors & Prepayments	5	-		-	
Cash at Bank		490,876		260,827	
Cash in Hand		2,710		-	
		<u>493,586</u>		<u>260,827</u>	
CURRENT LIABILITIES					
Bank Overdraft		-		-	
Accruals & Creditors	6	735		964	
Other Creditors & Loans		-		-	
		<u>735</u>		<u>964</u>	
Net Current Assets / (Liabilities)			<u>492,851</u>		<u>259,863</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,240,899		1,007,911
LONG-TERM CREDITORS					
Creditors due after one year	7		-		-
NET ASSETS			<u><u>1,240,899</u></u>		<u><u>1,007,911</u></u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
Net Assets B/fwd 01/05/2020			1,007,911		790,682
Surplus for the Year			<u>232,988</u>		<u>217,229</u>
Net Assets C/fwd 30/04/2021			<u><u>1,240,899</u></u>		<u><u>1,007,911</u></u>

Approved by the Trustees and signed on their behalf by:

Arif Valli Patel (Charity Secretary)

10th March 2021

MASJID-E-SALAAM AND MADRASAH TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2021

1. Accounting Policies

- (a) Basis of Preparation** These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the statement of recommended practice (SORP) and accounting and reporting by charities' published in October 2005.
- (b) Fund Accounting** General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes.
- Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
- (c) Investment Income** Income from investment and from rental income is included in the SORP in the year in which it is receivable.
- (d) Incoming Resources** All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.
- (e) Resources Expended** All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.
- (f) Tangible Fixed Assets** Tangible fixed assets costing more than £ 1000 are capitalised and included at cost including incidental expenses of acquisitions.

MASJID-E-SALAAM AND MADRASAH TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2021

(g) Depreciation Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

Freehold Land	0%
Freehold Building	0%
Motor Vehicles	20%
Fixtures & Equipment	10%

(h) Investment Revaluation None of the charity's functional fixed assets have been revalued during the year.

2. Cost of Charitable Activities

	2021	2020
Wages, PAYE & Pension Costs	52,152	50,808
Honorarium & Admin Payments	3,097	1,895
Rent & Rates	561	1,085
Heat & Light	2,140	5,274
Insurance	1,047	1,030
Repairs & Renewals	300	2,386
Equipment & Books (Kitaabs)	1,223	1,537
Functions & Activities Costs	-	754
Funeral Expenses	-	-
Advertising	319	57
Telephone	168	-
Postage, Stationery & Materials	224	-
Subscriptions, Licenses & Training Costs	174	-
Legal, Professional & Consultancy Fees	22,280	24,857
Motor & Travelling Costs	-	-
Bank Charges	20	40
Donations	-	-
Uniform Expenses	-	-
Cleaning Expenses	-	-
Sundry Expenses	276	209
Loss on Disposal of Investments	-	-
Depreciation	-	-
	<u>83,981</u>	<u>89,932</u>

3. Trustees' - Related Party Transaction

There were no related party transactions nor were any payments made to trustees for any services rendered during the year.

2021	2020
-	-
-	-
-	-
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>

MASJID-E-SALAAM AND MADRASAH TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2021

4. Tangible Fixed Assets

	Total	Land & Property	Capital Improvements	Motor Vehicles	Fixtures & Equipment
	£			£	£
Cost					
As at 1 May 2020	748,048	728,648	19,400	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 30 April 2021	<u>748,048</u>	<u>728,648</u>	<u>19,400</u>	-	-
Depreciation					
As at 1 May 2020	-	-	-	-	-
Charge for year	-	-	-	-	-
Disposals	-	-	-	-	-
As at 30 April 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value					
As at 30 April 2021	<u>748,048</u>	<u>728,648</u>	<u>19,400</u>	-	-
As at 30 April 2020	<u>748,048</u>	<u>728,648</u>	<u>19,400</u>	-	-

5. Debtors & Prepayments

	2021	2020
Gift Aid Payments	-	-
Prepayments	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

6. Creditors: Amounts falling due within one year

	2021	2020
Trade Creditors	400	400
Accruals & Other Creditors	<u>335</u>	<u>564</u>
	<u>735</u>	<u>964</u>

7. Creditors: Amounts falling due after one year

	2021	2020
Loans	<u>-</u>	<u>-</u>