

# **MASJID ASSAHBAH AND ISLAMIC CULTURAL CENTRE**

(A Registered Charity No. 1139793)

Financial Statements  
for the year ended on 31st December 2022

**Independent Examiner**  
Del & Co.  
Chartered Management Accountant  
277 Anlaby Road  
Hull, HU3 2SE

**MASJID ASSAHBAH AND ISLAMIC CULTURAL CENTRE**  
Contents of the Annual Accounts  
for the year ended on 31st December 2022

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**MASJID ASSAHBAH AND ISLAMIC CULTURAL CENTRE**

Legal and Administrative Details  
for the year ended on 31st December 2022

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Charity Reg No.

1139793

**Address**

Epworth Street  
Hull  
HU5 1AW

**Board of Trustee**

<b>Name</b>	<b>Position</b>
M Abdur Rahman	Trustee
M Abdul Hamid	Trustee

**Independent Examiner**

Del & Co.  
Chartered Management Accountant  
277 Anlaby Road  
Hull, HU3 2SE

**Bankers**

HSBC Bank plc

**MASJID ASSAHBAH AND ISLAMIC CULTURAL CENTRE**  
**STATEMENT OF TRUSTEES RESPONSIBILITIES**  
**for the year ended on 31st December 2022**

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The Trustee present their report with the financial statements of the charity for the period ended 31 December 2022. The Trustee have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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 the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included anywhere including on the charity's website.

**INDEPENDENT EXAMINER**

The Trustee consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act 2011) and that an independent examination is needed. As such appointed the following accountancy practising firm as independent examiner-

Del & Co.  
Chartered Management Accountant  
277 Anlaby Road  
Hull, HU3 2SE, UK

**ACHIEVEMENT AND PERFORMANCE 2022**

Paandemic became little easy but still maintaining the govt. guidelines. With our volunteers' support we made it happened and followed the guide line whatever came.

Another room is made ready for womens prayer.

Young learners programme was postponed for most of the period as guided by the covid-19 rules and resumed after restriction withdrawn

With the grace of almighty Allah and support and donations from all over the UK the work is progressing well and the trustee is happy with the way it is managed and thanks all the donars helped during the period.

**M Abdur Rahman**  
Trustee

**MASJID ASSAHBAH AND ISLAMIC CULTURAL CENTRE**

Independent Examiner's Report to the trustee of

**MASJID ASSAHBAH AND ISLAMIC CULTURAL CENTRE**

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I report on the accounts of the Centre for the year ended on 31st December 2022, which comprises the Statement of Financial Activities, the Balance Sheet and the related notes.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- 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 the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements 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 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 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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 financial statements to be reached.

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Delwar Hossain ACMA, CGMA  
Member in Practice  
Del & Co.  
Chartered Management Accountant  
277 Anlaby Road  
Hull, HU3 2SE

**MASJID ASSAHBAH AND ISLAMIC CULTURAL CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended on 31st December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 Funds £	Total 2021 Funds £
<b>INCOMING RESOURCES</b>					
Donations & Fees	2	49,717	-	49,717	28,496
			-	-	-
			-	-	-
<b>TOTAL INCOMING RESOURCES</b>		<b>49,717</b>	<b>0</b>	<b>49,717</b>	<b>28,496</b>
<b>RESOURCES EXPENDED</b>					
Charitable Activities					
Charitable	3	44,874		44,874	26,122
Governance costs	3	0		0	0
<b>TOTAL RESOURCES EXPENDED</b>		<b>44,874</b>	<b>0</b>	<b>44,874</b>	<b>26,122</b>
Net incoming/(outgoing) resources before transfer		4,842	0	4,842	2,375
Transfer between Funds	-	-	-	-	-
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		277,789		277,789	275,414
Total funds carried forward		<b>282,631</b>	<b>0</b>	<b>282,631</b>	<b>277,789</b>

All recognised income and expenditures are included in the Statement of Financial Activities.

All activities during the above financial period arose from continuing operations.

The accompanying notes are an integral part of these financial statements

**MASJID ASSAHBAH AND ISLAMIC CULTURAL CENTRE**

Balance Sheet

As at 31 December 2022

Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 Funds £	Total 2021 Funds £
<b>Fixed Assets</b>				
Tangible Assets	6 252,582		252,582	252,582
<b>TOTAL FIXED ASSETS</b>	<b>252,582</b>	<b>-</b>	<b>252,582</b>	<b>252,582</b>
<b>Current Assets</b>				
Debtors			-	-
Cash at Bank and in hand	30,049	0	30,049	25,207
<b>TOTAL CURRENT ASSETS</b>	<b>30,049</b>	<b>0</b>	<b>30,049</b>	<b>25,207</b>
Creditors: Amounts falling due within One Year				
Creditors		0	0	0
Net Current Assets / (Liabilities)	30,049	0	30,049	25,207
Total Assets less Current Liabilities	282,631	0	282,631	277,789
Creditors: Amount falling due after more than One Year	-	0	-	-
<b>Net Assets</b>	<b>282,631</b>	<b>0</b>	<b>282,631</b>	<b>277,789</b>
<b>THE FUNDS OF THE CHARITY</b>				
Unrestricted funds	282,631		282,631	277,789
Restricted				
<b>TOTAL CHARITY FUNDS</b>	<b>282,631</b>	<b>-</b>	<b>282,631</b>	<b>277,789</b>

For the Period ended 31 December 2022 the company was entitled to exemption from audit under section 477 (2) of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- i) Ensuring that the company keeps accounting records which comply Section 386; and
- ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of each financial year, and of its profit or loss for financial year, in accordance with the requirements of Section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.

These Accounts have been delivered in accordance with the provisions applicable to companies subject to small companies' regime.

The financial Statements were approved by the trustees on 09/03/2023..... and were signed by:

**M Abdur Rahman**  
Trustee

The notes form part of these accounts

**MASJID ASSAHBAH AND ISLAMIC CULTURAL CENTRE**  
Notes to the Financial Statements  
for the year ended on 31st December 2022

Notes to the Accounts

**1 ACCOUNTING POLICIES**

**Accounting Convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities SORP 2005.

**Income**

Income represents the amount receivable during the year.

**Charitable expenditure**

Charitable expenditure includes all expenditure directly related to the objects of the charity. This includes support costs, which are the staffing and associated costs of supporting, monitoring and evaluating the work of the charity.

**Governance Costs**

These include the costs related to the general running of the charity as opposed to the direct management function associated with generating funds, service delivery and programme or project work.

**Depreciation of Fixed Assets**

Depreciation is provided to write off the cost, less any estimated residual value, of all fixed assets over their expected useful life. Assets are capitalised and written off as per the following periods, on a straight line basis:

Equipments- 5 years

Fixtures and Fittings -5 years

**Taxation**

As a Registered Charity, the income of the charity is exempt under Section 505 of the Income and Corporation Taxes Act 1988. Irrecoverable VAT has been charged to the relevant expenditure headings. As such no taxation has been provided for in the Financial Statements.

**FUND ACCOUNTING**

The charity maintains the following funds:

**Unrestricted Funds**

These represent funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

**Restricted Funds**

The charity's restricted funds represent grants or donations which are allocated by the donor for specific purposes.

**2 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022 Funds</b>	<b>Total 2021 Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	2,975		2,975	3,308
Friday Collections	19,708		19,708	17,368
Membership fees	7,220		7,220	3,310
Student Fees	19,814		19,814	4,460
Others	-		-	50
<b>Total Incoming Resources</b>	<b>49,717</b>	<b>0</b>	<b>49,717</b>	<b>28,496</b>



**3 EXPENDITURE ANALYSIS**

	Unrestricted Funds £	Restricted Funds £	Total 2022 Funds £	Total 2021 Funds £
<b>Charitable activities</b>				
Staffing costs	35,780		35,780	23,730
Utilities & water	7,725		7,725	1,479
Rent, rates			0	0
Repairs & Maintenance	399		399	346
Cleaning & Waste Management	16		16	12
Postage, Printing & Stationeries	250		250	21
Building Insurance	704		704	0
Miscellaneous	0		0	534
<b>TOTAL CHARITABLE ACTIVITIES</b>	<b>44,874</b>	<b>0</b>	<b>44,874</b>	<b>26,122</b>
<b>Governance costs</b>				
Independent Examination & Accounts				
Annual Report, AGM & Trustee meetings			-	-
Others				
<b>TOTAL GOVERNANCE COSTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>44,874</b>	<b>0</b>	<b>44,874</b>	<b>26,122</b>

**4 TRUSTEE/ DIRECTORS REMUNERATION**

Trustees received no remuneration during the year (2022 = £ nil). No trustees received any payments for professional services during the year (2021 = £nil).

**5 STAFF COSTS**

	2022 £	2021 £
Wages and salaries	35,780	23,730
Employer's NI contributions		
Payroll charges		
	<b>35,780</b>	<b>23,730</b>

**6 TANGIBLE FIXED ASSETS**

	2022 Building £
Cost	
At 01 Jan 2022	252,582
Additions	
Less: Disposals	
	<b>252,582</b>
Depreciation	
At 01 Jan 2022	0
Charges for the year	0
Total Depreciation	0
Net Book Value	
at 31 Dec 2022	<b>252,582</b>
Net Book Value	
at 31 Dec 2021	<b>252,582</b>