

MASJID ASSAHBAH AND ISLAMIC CULTURAL CENTRE

(A Registered Charity No. 1139793)

Financial Statements
for the year ended on 31st December 2023

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

MASJID ASSAHBAH AND ISLAMIC CULTURAL CENTRE
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for the year ended on 31st December 2023

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MASJID ASSAHBAH AND ISLAMIC CULTURAL CENTRE

Legal and Administrative Details
for the year ended on 31st December 2023

Charity Reg No.

1139793

Address

Epworth Street
Hull
HU5 1AW

Board of Trustee

Name	Position
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 2023

The Trustee present their report with the financial statements of the charity for the period ended 31 December 2023. 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 2023

The most challenging part of the year was to cope with the pandemic and follow the govt. guidelines. With our volunteers' support we made it happen and followed the guide line whatever came.

Another wudu khana is made ready including toilet facilities through the main entry to make it easy from both entrance.

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 donors 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

I report on the accounts of the Centre for the year ended on 31st December 2023, 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.

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 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 Funds £	Total 2022 Funds £
INCOMING RESOURCES					
Donations & Fees	2	47,137	-	47,137	49,717
			-	-	-
			-	-	-
TOTAL INCOMING RESOURCES		47,137	0	47,137	49,717
RESOURCES EXPENDED					
Charitable Activities					
Charitable	3	47,759		47,759	44,874
Governance costs	3	0		0	0
TOTAL RESOURCES EXPENDED		47,759	0	47,759	44,874
Net incoming/(outgoing) resources before transfer		-622	0	-622	4,842
Transfer between Funds	-	-	-	-	-
RECONCILIATION OF FUNDS					
Total funds brought forward		282,631		282,631	277,789
Total funds carried forward		282,009	0	282,009	282,631

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 2023

Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 Funds £	Total 2022 Funds £
Fixed Assets				
Tangible Assets	6 252,582		252,582	252,582
TOTAL FIXED ASSETS	252,582	-	252,582	252,582
Current Assets				
Debtors			-	-
Cash at Bank and in hand	29,427	0	29,427	30,049
TOTAL CURRENT ASSETS	29,427	0	29,427	30,049
Creditors: Amounts falling due within One Year				
Creditors		0	0	0
Net Current Assets / (Liabilities)	29,427	0	29,427	30,049
Total Assets less Current Liabilities	282,009	0	282,009	282,631
Creditors: Amount falling due after more than One Year	-	0	-	-
Net Assets	282,009	0	282,009	282,631
THE FUNDS OF THE CHARITY				
Unrestricted funds	282,009		282,009	282,631
Restricted				
TOTAL CHARITY FUNDS	282,009	-	282,009	282,631

For the Period ended 31 December 2023 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 09/03/2024..... 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 2023

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

	Unrestricted Funds	Restricted Funds	Total 2023 Funds	Total 2022 Funds
	£	£	£	£
Donations	4,580		4,580	2,975
Friday Collections	21,237		21,237	19,708
Membership fees	1,240		1,240	7,220
Student Fees	20,080		20,080	19,814
Others	-		-	-
Total Incoming Resources	47,137	0	47,137	49,717

3 EXPENDITURE ANALYSIS

	Unrestricted Funds £	Restricted Funds £	Total 2023 Funds £	Total 2022 Funds £
Charitable activities				
Staffing costs	41,080		41,080	35,780
Utilities & water	5,452		5,452	7,725
Rent, rates			0	0
Repairs & Maintenance	33		33	399
Cleaning & Waste Management	0		0	16
Postage, Printing & Stationeries	490		490	250
Building Insurance	704		704	704
Miscellaneous	0		0	0
TOTAL CHARITABLE ACTIVITIES	47,759	0	47,759	44,874
Governance costs				
Independent Examination & Accounts				
Annual Report, AGM & Trustee meetings			-	-
Others				
TOTAL GOVERNANCE COSTS	0	0	0	0
TOTAL	47,759	0	47,759	44,874

4 TRUSTEE/ DIRECTORS REMUNERATION

Trustees received no remuneration during the year (2023 = £ nil). No trustees received any payments for professional services during the year (2022 = £nil).

5 STAFF COSTS

	2023 £	2022 £
Wages and salaries	41,080	35,780
Employer's NI contributions		
Payroll charges		
	41,080	35,780

6 TANGIBLE FIXED ASSETS

	2023 Building £
Cost	
At 01 Jan 2023	252,582
Additions	
Less: Disposals	
	252,582
Depreciation	
At 01 Jan 2023	0
Charges for the year	0
Total Depreciation	0
Net Book Value	
at 31 Dec 2023	252,582
Net Book Value	
at 31 Dec 2022	252,582