

MASJID ASSAHBAH AND ISLAMIC CULTURAL CENTRE

(A Registered Charity No. 1139793)

Financial Statements
for the year ended on 31st December 2024

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 2024

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MASJID ASSAHBAH AND ISLAMIC CULTURAL CENTRE

Legal and Administrative Details
for the year ended on 31st December 2024

Charity Reg No.

1139793

Address

Epworth Street
Hull
HU5 1AW

Board of Trustee

| Name | Position |
|----------------------|-----------------|
| M Abdur Rahman | Trustee |
| Muhammad Abdul Hamid | Trustee |
| Saeed Ahmed Bhamji | 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 2024

The Trustee present their report with the financial statements of the charity for the period ended 31 December 2024. 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 2024

New fire system installed for the safety of people visiting and parying mosque including children coming fir study.

Additional arrangement made for accomodating Friday prayers attendies

Front widows changed and modernised.

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

I report on the accounts of the Centre for the year ended on 31st December 2024, which comprises the Statement of Financial Activities, the Balance Sheet and the related notes.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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 2024

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total 2024 Funds £ | Total 2023 Funds £ |
|---|-------|----------------------------|--------------------------|--------------------------|--------------------------|
| INCOMING RESOURCES | | | | | |
| Donations & Fees | 2 | 52,987 | - | 52,987 | 47,137 |
| | | | - | - | - |
| | | | - | - | - |
| TOTAL INCOMING RESOURCES | | 52,987 | 0 | 52,987 | 47,137 |
| RESOURCES EXPENDED | | | | | |
| Charitable Activities | | | | | |
| Charitable | 3 | 56,960 | | 56,960 | 47,759 |
| Governance costs | 3 | 0 | | 0 | 0 |
| TOTAL RESOURCES EXPENDED | | 56,960 | 0 | 56,960 | 47,759 |
| Net incoming/(outgoing) resources before transfer | | -3,973 | 0 | -3,973 | -622 |
| Transfer between Funds | | - | - | - | - |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 282,631 | | 282,631 | 282,631 |
| Total funds carried forward | | 278,658 | 0 | 278,658 | 282,009 |

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 2024

| Notes | Unrestricted Funds £ | Restricted Funds £ | Total 2024 Funds £ | Total 2023 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 | 26,076 | 0 | 26,076 | 29,427 |
| TOTAL CURRENT ASSETS | 26,076 | 0 | 26,076 | 29,427 |
| Creditors: Amounts falling due within One Year | | | | |
| Creditors | | 0 | 0 | 0 |
| Net Current Assets / (Liabilities) | 26,076 | 0 | 26,076 | 29,427 |
| Total Assets less Current Liabilities | 278,658 | 0 | 278,658 | 282,009 |
| Creditors: Amount falling due after more than One Year | - | 0 | - | - |
| Net Assets | 278,658 | 0 | 278,658 | 282,009 |
| THE FUNDS OF THE CHARITY | | | | |
| Unrestricted funds | 278,658 | | 278,658 | 282,009 |
| Restricted | | | | |
| TOTAL CHARITY FUNDS | 278,658 | - | 278,658 | 282,009 |

For the Period ended 31 December 2024 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 16/10/2025..... 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 2024

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 2024 Funds | Total 2023 Funds |
|---------------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| | £ | £ | £ | £ |
| Donations | 3,080 | | 3,080 | 4,580 |
| Friday Collections | 22,997 | | 22,997 | 21,237 |
| Membership fees | 720 | | 720 | 1,240 |
| Student Fees | 22,170 | | 22,170 | 20,080 |
| Others | 4,020 | | 4,020 | - |
| Total Incoming Resources | 52,987 | 0 | 52,987 | 47,137 |

3 EXPENDITURE ANALYSIS

| | Unrestricted Funds £ | Restricted Funds £ | Total 2024 Funds £ | Total 2023 Funds £ |
|---------------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Charitable activities | | | | |
| Staffing costs | 43,357 | | 43,357 | 41,080 |
| Utilities & water | 8,538 | | 8,538 | 5,452 |
| Rent, rates | | | 0 | 0 |
| Repairs & Maintenance | 2,613 | | 2,613 | 33 |
| Cleaning & Waste Management | 559 | | 559 | 0 |
| Postage, Printing & Stationeries | 72 | | 72 | 490 |
| Building Insurance | 1,611 | | 1,611 | 704 |
| Miscellaneous | 209 | | 209 | 0 |
| TOTAL CHARITABLE ACTIVITIES | 56,960 | 0 | 56,960 | 47,759 |
| Governance costs | | | | |
| Independent Examination & Accounts | | | | |
| Annual Report, AGM & Trustee meetings | | | | |
| Others | | | - | - |
| TOTAL GOVERNANCE COSTS | 0 | 0 | 0 | 0 |
| TOTAL | 56,960 | 0 | 56,960 | 47,759 |

4 TRUSTEE/ DIRECTORS REMUNERATION

Trustees received no remuneration during the year (2024 = £ nil). No trustees received any payments for professional services during the year (2023 = £nil).

5 STAFF COSTS

| | 2024 £ | 2023 £ |
|-----------------------------|---------------|---------------|
| Wages and salaries | 43,357 | 41,080 |
| Employer's NI contributions | | |
| Payroll charges | | |
| | 43,357 | 41,080 |

6 TANGIBLE FIXED ASSETS

| | 2024 Building £ |
|----------------------|-----------------------|
| Cost | |
| At 01 Jan 2024 | 252,582 |
| Additions | |
| Less: Disposals | |
| | 252,582 |
| Depreciation | |
| At 01 Jan 2024 | 0 |
| Charges for the year | 0 |
| Total Depreciation | 0 |
| Net Book Value | |
| at 31 Dec 2024 | 252,582 |
| Net Book Value | |
| at 31 Dec 2023 | 252,582 |