



ZAHEER & COMPANY

CHARTERED CERTIFIED ACCOUNTANTS

SALAAM COMMUNITY ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023

COMPANY REGISTRATION NO: 07355064

CHARITY REGISTRATION NO: 1141175



63 Kingsway - Burnage - Manchester M19 2LL

Tel: 0161 - 248 9898 - Fax: 0161 - 248 9899 - E-mail: farroukh@zaheerandco.com - www.zaheerandco.co.uk

VAT Registration Number: 741 2871 39

Partners: Mr. Farroukh Zaheer (FCCA), Mr. Qaisar Abbas (FCCA), Mr. Wajid Latif (FCCA), Mrs. Neelam Zaheer

SALAAM COMMUNITY ASSOCIATION

CONTENTS

	Page
Directors / Trustees	1
Trustees Report	2 - 8
Independent Review	9
Statement of financial activities	10
Balance Sheet	11
Notes to the accounts	12-13

SALAAM COMMUNITY ASSOCIATION
DIRECTORS/TRUSTEES AND PROFESSIONAL ADVISORS

DIRECTORS/TRUSTEES: **ABDULLAH MUHSIN NORRIS MARONG**
 MOHAMED QASIM
 CHERNO ADAM BAH
 DAVID McGRATH
 ABU NOOR
 MOHAMED SAMBA CEESAY
 BABOUCAR GAI

CHAIRMAN: **ABDULLAH MUHSIN NORRIS MARONG**
SECRETARY: **CHERNO ADAM BAH**

BUSINESS ADDRESS: **42 RABY STREET**
 MOSS SIDE
 MANCHESTER
 M16 7DJ

BANKERS: **AL RAYAN BANK**
 24-26 CALTHORPE ROAD
 BIRMINGHAM
 B15 1RP

ACCOUNTANTS: **ZAHEER AND COMPANY**
 63 KINGSWAY
 BURNAGE
 MANCHESTER
 M19 2LL

2022/23

TRUSTEES REPORT 2022/2023

INTRODUCTION

All praise is due to Allah, Lord of all the world and peace and blessing on the noblest Messenger, our prophet Mohammed.

Alhamdulillah, Salaam Community Association (SCA) has the honour to present yet another annual Trustee report and financial statement of the charity for the year ended 31 March 2023. This report presents this year's annual review of the Association.

We continue to grow as an organisation and can now see the impact that SCA is having at both at local and international level. We are constantly trying to innovate and expand the way we serve our communities.

As we look back on the past year, we are filled with gratitude for the support and commitment of our community we received this year. There were many challenges during the post pandemic period, but our community came together to make Salaam Community Association (SCA) to continue functioning as centre for spiritual, educational and social activities. We provide opportunities for everyone in the community especially our target groups, men, women, children and elderly. Although, the impact of the pandemic has severely affected our level income but gradually it has improved. Our Masjid reliant heavily on Friday collections and other donations.

This year we introduced state of the art custom made digital donation station inside the masjid. We also have introduced new version of a card machine which we used during Friday jummah prayers. It makes donation easy and quick.

We have improved our infrastructure and facilities by completing fencing our community building, which now provides a more secure and safe place for our community.

Relationship with our neighbours, and people with other faiths continued to be improved to the betterment of the two. This is very important because the mosque plays a very important role in religious, social economic and community development. The facilities are opened for both men and women regardless of religious affiliation.

The masjid continued to offer range of educational programs including Quran and Arabic classes. The women too continued to have classes that covers.

We could not achieve this immense output without the support of Allah through yourself. SCA would like to thank all our supporters, donors and partners, volunteers. Those of you who support us through your words, actions and donations.

STRUCTURE, GOVERNMENT AND MANAGEMENT

Salaam Community Association (SCA) is a charitable company established under a Memorandum of Association that established the objects and powers of the charitable company. It is governed by its Article of Association. In the event of the company being wind up, members are required to contribute an amount not exceeding £10.

OBJECTIVES

Charitable Purposes

Salaam Community Association (SCA) is established for charitable purposes only and in particularly, the objects are:

- Benefit the public by providing community – based services and facilitate the development of the community,
- To advance education, particularly, in the Islamic faith through Quranic classes for men, women and children,
- Promote and develop women activities such as sewing, knitting, Arabic, health talk and bimonthly study circles,
- To promote religious and racial harmony, particularly through striving to nurture harmony between Muslims and non-Muslims to achieve mutual understanding through open day,
- Raise funds through fundraising to renovate, maintenance the community building being occupied for the furtherance of our objectives of the charity,
- Collect, publish, disseminate information through our website and social media (Facebook and twitter),
- Provide facilities for marriage ceremonies and burial rites,

ORGANISATION STRUCTURE

The Directors/Trustees of the charity is the body responsible for the strategic direction, governance and day-to-day management of the charity. The Directors/Trustees give their time freely and receive no remuneration or other financial benefits. They meet as a body quarterly and are responsible for all directions taken in relation to the running of the charity and the activities provided by the charity. The Chairman is responsible for ensuring that the charity delivers services specified and that key performance indicators are met.

RECRUITMENT AND APPOINTMENT OF DIRECTORS/TRUSTEES

The views and recommendations of the community are important in selecting and recruiting Trustees. Potential Trustees would be members who regularly attend meetings and events organised by the charity and are willing to volunteer to help in our broader community work. The charity seeks to ensure the community is represented through the diversity of the Trustees body. Due consideration of the person's eligibility, personal competence, specialist knowledge and skills are taken into accounts in the process.

INDUCTION AND TRAINING OF DIRECTORS/TRUSTEES

Following appointment, new Trustees are introduced to their new role despite been familiar with practical work of the charity as they have volunteered previously in activities run by the charities. They are given a copy of the Memorandum of Association. They are normally briefed on the policies and procedures adopted by the charity including the current resources and financial position set out by the latest published accounts.

RISK MANAGEMENT

The Trustees have duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Procedures are also in place to ensure compliances with health and safety of staff, members, volunteers and visitors. All the procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

TRUSTEE'S RESPONSIBILITIES

The Trustees are responsible for preparing the Charity Annual Report and the financial statement in accordance with the applicable law. The law applicable to charities requires for the trustees to prepare financial statements which normally gives a true and fair view of the charity, its income and application of the resources for that financial period.

In preparing the financial statement, the trustees required to:

- Select suitable accounting policies and then apply them consistently,
- Make judgement and estimate that are reasonable and prudent,
- Prepare the financial statement on the ongoing concern basis unless it is appropriate that charity will continue.

In accordance with the company Act 1985, the trustees are responsible for keeping proper accounting records that disclose the financial position of the charity. Also, they are empowered for the safeguarding the assets of the charity and prevent any fraud and irregularities. The trustees are responsible for the maintenance and integrity of the financial and other information.

FINANCIAL REVIEW

Salaam Community Association has an excellent track record of controlling of costs which makes bad debts very unlikely. The charity continues to be extremely cautious in this current financial year because of the pandemic which affected most of our sources of funding such as Friday Jummah prayers collections and other donations. Collections and donations have improved compared to 2020/2021 year.

ACHIEVEMENTS AND PERFORMANCES

Religious Services

Religious Services is among the highest calling a human being can answer. As such Salaam Community Association (SCA) provides valuable services to its members and community. These services foster a strong sense of family and community.

One of the core services of SCA offers is prayers. SCA conduct 5 daily prayers services, seven days a week, the facilities at Salaam Community Association are open to public every day of the year for all the daily prayers including Friday jummah and Eids. Our khutbah (sermons) on Friday are delivered by our different khatibs in Arabic and English every week.

During the holy month of Ramadan, we organised various activities, including Tarawih prayers, Itikaf, Iftar and Suhoor which provided worshippers to engage in acts of devotion and reflection. Quran recitation during the day was organised for individual to understand then Holy book. Eid prayers was done inside the mosque. This year we had 4 prayer times.

Fasting for Ramadan began on Saturday 2 April 2022 and completed after 30 days with Eid al Fitr on Monday 2 May 2022. Ramadan talks were delivered every day. Eid Al Adha was 9 July 2022.

Religious Teaching of Islam

The Salaam Community Association normally has talks on weekends (i.e., Saturday and Sunday) to help people learn about their religion. The programmes normally include Quranic commentary and wisdom, lesson from the life of the prophet of Islam, Muhammad (peace be upon him), the proper performance of rites of worship and much more. Adult reading is done every evening.

Women Classes are conducted by Afak Women Group. Courses includes Tajweed, Arabic language, Tilawa with rules of Tajweed, Hafz. Classes are on 5 times per week.

Madrasah

Salaam Community Association provides Madrasah education to youths and the young kids. Classes include Arabic language, Quran studies and rites of worship. This is to enable them to achieve firm understand of their faith and learnt the Quran. There is also Hifz classes. This year the madrasah has more than 10 students who memorised the whole of Quran.

Islamic Marriage

The SCA performs formal marriage services (Nikah) through its Imans. Also, SCA offers marital counselling to couples who want to get marry or those intending to divorce. During this year SCA conducted about 12 Nikah ceremonies by uniting couples in matrimony.

Community Centre

SCA is a place for our community to hold meetings and special events. It also enables the youths to socialise in a dignified manner. The centre holds lectures and special events in which our community expand their knowledge. The roof was leaking badly, and we have repaired it and it is now in a very good shape. The job was well done.

Help, Advice and Counselling

Salaam Community Association offer various services to the community. People of ages and background contact the association for help and advice. Normally they come for various advice and counselling covering issues such as marriage, family divorce, bereavement, drugs and letter of references etc.

Social Trust and Community Engagement

In order to remain connected with the community members, the charity continues to update them through our website, Facebook and monthly prayer timetable.

Also, the charity continues to have dialogue with the Manchester Police, Politicians, non-Muslims and Universities and College students.

The Website for Salaam Community Association was developed by HBK Solution Ltd. It is now one year since it became life. The website is of good quality and has all the components activities that are carried out by SCA.

Future Plans for the Association

- To undertake fundraising activities to do maintenance of the building, painting inside and outside of the building,
- Look for funds to upgrade the security camera systems,
- To continue providing support to the Muslims and Non-Muslims and other related organisations.

A handwritten signature in black ink, appearing to be 'A. M. N. M.', written over a horizontal line.

Signed on behalf of the Trustees:

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SALAAM COMMUNITY ASSOCIATION

I report on the accounts of the Salaam Community Association, registered charity number 1141175 for the accounts year ended 31st March 2023 set out on pages 8 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation for the accounts in accordance with the requirement of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act)
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and in accordance FRS 102 SORP
- 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 Commissioners. An examination includes 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 I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT:

In connection with our 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 41 of the Act; and
 - . to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr. Farroukh Zaheer (FCCA)

Zaheer and Company

Chartered Certified Accountants and Registered Auditors

63 Kingsway

Burnage

Manchester

M19 2LL

Date: 20/12/2023

SALAAM COMMUNITY ASSOCIATION
RECEIPTS AND EXPENDITURES ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	2022-23				2021-22
		£			£	£
		Un-restricted Funds	Restricted Funds	Endowment Funds	Total	Total
INCOME AND ENDOWMENTS						
DONATIONS AND LEGACIES	1	41,203	-	-	41,203	35,658
		41,203	-	-	41,203	35,658
LESS: EXPENDITURE						
EXPENDITURE ON RAISING FUNDS	2	7,132	-	-	7,132	2,474
EXPENDITURE ON CHARITABLE ACTIVITIES	2.1	32,991	-	-	32,991	22,190
TOTAL EXPENDITURE		40,124			40,124	24,664
NET INCOME / EXPENDITURE		1,079	-	-	1,079	10,994
BALANCE BROUGHT FORWARD		379,362	-	-	379,362	368,368
BALANCE CARRIED FORWARD		380,441	-	-	380,441	379,362

SALAAM COMMUNITY ASSOCIATION
BALANCE SHEET
AS AT 31ST MARCH 2023

	Notes	2022-23		2021-22	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	3		364,628		366,844
<u>CURRENT ASSETS</u>					
Cash at bank and in hand	4	17,513		14,158	
Other Debtors	5	-		-	
		17,513		14,158	
<u>CURRENT LIABILITIES</u>					
Accruals	6	1,700		1,640	
		1,700		1,640	
NET CURRENT ASSETS			15,813		12,518
NET ASSETS			380,441		379,362
<u>THE FUNDS OF THE CHARITY:</u>					
Funds brought Forward			379,362		368,368
Income of receipts over expenditure for the year			1,079		10,994
			380,441		379,362

For the year ending 31st March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under charities Act 2011.

Directors' responsibility:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006, with the Financial Reporting Standard for Smaller Entities (effective April 2008) and in accordance FRS 102 SORP.

Approved on behalf of the Board

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.

Trustees:



ABDULLAH MUHSIN NORRIS MARONG

Date : 21/12/2023

**SALAAM COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023**

	<u>2022-23</u>			<u>2021-22</u>	
<u>Note: 1</u>					
INCOME AND ENDOWMENTS	Un-restricted	Restricted	Endowment	Total	Total
Donations and Legacies	41,203	-	-	41,203	35,658
	41,203	-	-	41,203	35,658

**Note: 1.1
ACCOUNTING POLICIES**

Basis of accounting

The accounts have been prepared on the historical cost basis of accounting and in accordance with applicable accounting standards and comply with the Statement of Recommended Practice Accounting by Charities (FRS 102 SORP).

Income

Income and expenses are accounted for on a receipt basis.

**Note: 1.2
TRUSTEES REMUNERATION**

All trustees provide their services to the charity free of charge without any remuneration.

**Note: 2
EXPENDITURE ON RAISING FUNDS**

Travelling	5,556	-	-	5,556	1,579
General Expenses	1,576	-	-	1,576	895
	7,132	-	-	7,132	2,474

**Note: 2.1
EXPENDITURE ON CHARITABLE ACTIVITIES**

Charitable Donation	6,005	-	-	6,005	2,444
Telephone & Internet	1,845	-	-	1,845	804
Heat & Light	3,261	-	-	3,261	5,529
Cleaning	1,187	-	-	1,187	1,078
SUPPORT COSTS:					
Hire of Equipment	4,250	-	-	4,250	910
Rates	113	-	-	113	142
Repairs & Maintenance	8,970	-	-	8,970	3,813
Accountancy fee	600	-	-	600	600
Funeral Services	-	-	-	-	-
Bank / Streamline charges	196	-	-	196	136
Legal & Professional fee	2,725	-	-	2,725	2,676
Insurance	1,624	-	-	1,624	1,451
Depreciation	2,216	-	-	2,216	2,607
	32,991	-	-	32,991	22,190

Note: 3

TANGIBLE ASSETS:	<u>Freehold Property</u>	<u>Fixtures & Fittings</u>	<u>Total</u>
Cost			
At 1st April 2022	352,073	23,689	375,762
Addition	-	-	-
At 31st March 2023	<u>352,073</u>	<u>23,689</u>	<u>375,762</u>
Depreciation			
At 1st April 2022	-	8,918	8,918
Charge for the year	-	2,216	2,216
At 31st March 2023	<u>-</u>	<u>11,134</u>	<u>11,134</u>
Net Book Value			
At 31st March 2023	352,073	12,555	364,628
At 1st April 2022	<u>352,073</u>	<u>14,771</u>	<u>366,844</u>

Note: 4

CASH AT BANK AND IN HAND	<u>2022-23</u>	<u>2021-22</u>
Cash in hand	30	24
Bank account 1	304	304
Bank account 2	17,179	13,830
	<u>17,513</u>	<u>14,158</u>

Note: 5**CREDITORS**

Other creditors	<u>1,700</u>	<u>1,640</u>
-----------------	--------------	--------------

Note 6.

ACCUMULATED FUNDS	Un-restricted Funds	Restricted Funds	Endowment Funds	TOTAL	TOTAL
Opening balance as at 01/04/2022	379,362	-	-	379,362	368,368
Net income/expenditure	1,079	-	-	1,079	10,994
Closing balance as at 31/03/2023	<u>380,441</u>	<u>-</u>	<u>-</u>	<u>380,441</u>	<u>379,362</u>