



Accountancy Solutions

## Al-Salam Trust

Financial statements for the  
year ended 31st May 2024

Charity number: 1152144

Charitable Incorporated Organisation  
Registered England and Wales

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**Al-Salam Trust**  
**Contents of the financial statements**  
**for the period ended 31st May 2024**

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**Al-Salam Trust**  
**Administrative details**  
**for the period ended 31st May 2024**

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<b>Registered Charity number</b>	1152144
<b>Date of registration</b>	22nd May 2013
<b>Trustees and Management Committee</b>	Labib Ahmed - Chair Ghassan Dhalai - Secretary Abdulla Mohamed - Treasurer Badr Ahmed Ali Saleh Saad Waly Albadry Ahmed Daly Tawfiq Al-Zindani
<b>Administrative address</b>	23 St Stephens Road Rotherham South Yorkshire S65 1PJ
<b>Bankers</b>	HSBC Bank Plc 35 College Street Rotherham S65 1AF
<b>Independent Examiner</b>	Heera Singh FMAAT HSL Accountancy Solutions Ltd Enterprise House 61a Carr House Doncaster DN1 2BY

### **Governing document**

The organisation is operated under the rules of its constitution which was adopted 16th April 2013.

### **Organisational structure and management**

The Al Salam Trust, previously known as the Al Salam Foundation, operated as a Charitable Incorporated Organisation (CIO), registered on 22nd May 2013 with the Charity Commission. The organisation is governed by the Trustees, who determine strategic direction and policy. The day to day operation is also carried out by the Trustees.

### **Appointment of trustees**

The Trustees are appointed under the rules of the constitution. There must be a minimum of six and a maximum of nine Trustees. The current Trustees were appointed at the inauguration meeting.

### **Risk Management**

The trustees have a duty to identify and review the risks to which the Charity is exposed to and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **Objectives and activities**

The Charity's objects, as set out in its governing document, are;

- To establish an Islamic educational centre
- To cater for the religious, cultural, educational and social needs of Rotherham's Arabic speaking communities primarily but not exclusively
- To promote better community relations for the good of society
- To work towards the relief of poverty

### **Main activities and Public benefit**

In planning the activities during the year the Trustees have considered the Charity Commissions Guidance on public benefit. The Trustees have ensured that the organisation has worked to forward it's aims and objectives.

### **Mosque and Community Facility**

Masjid Al-Salam provides a welcoming, spiritual environment where Muslims can worship five times a day and provides an important community facility that assists with building the self-confidence of Rotherham's Muslims around their faith. Both men and women pray with peace of mind and a sense of belonging.

### **Spiritual Guidance**

The Imam has always been available to answer questions around religious and ethical issues and he is always accessible and prepared to answer questions in relation to the Muslim faith. The Imam and young scholars also organise timely study circles in the Masjid around various topics of interest including the teachings of the Quran and the Sunnah. Over the past year, the Masjid, through its Imam and young scholars has offered online guidance and teachings available via YouTube.

### **Ramadan**

The Trust ensured that the Masjid was ready and equipped to deal with the extra attendances during the Holy month of Ramadhan, in doing so ensuring the safety and well-being of everyone during both standard prayers and Tarawih prayers. As always, food and drink were made available via the community and Islamic education circles followed by Tahajud prayers were offered throughout the latter part of the night.

### **Eid Prayers**

Eid Al-Fitr and Eid Al-Adha are two main celebrated holidays in the Islamic year. The first celebrates the end of the Holy month of Ramadhan and the latter celebrates the performance of pilgrimage (Hajj). Both occasions are well attended by Muslims of all age groups. Due to the large number of worshippers, prayers are performed in open space. Food and drinks are prepared in advance by members of the community and administered through volunteers in celebration after each Eid prayer.

### **Friday Prayers and Sermons**

Friday (Jumu'ah) prayer is attended by hundreds of worshippers from all parts of Rotherham and is the main platform for delivering the important weekly sermon that we feel is of great importance as it mainly focuses on social issues affecting our communities.

### **Madrasah**

Establishing a Madrasah has been integral to the Mosque's mission. The Masjid continues to deliver Islamic educational classes for children at various times throughout the week. These classes are important to not only teach the Quran, but to explain the ethics and manners of Islam, i.e., one's duty towards their parents, relatives, community and society as a whole.

### **Volunteering**

Volunteering is a valuable resource to the Trust. We value the contributions and important roles of both the male and female volunteers and their ongoing support. The Trust benefits greatly from volunteers who have different skills to offer, such as helping with fund-raising, organising activities, carrying out maintenance to the building and not to forget the members and trustees helping to drive the Trust and its work forward.

### **Funeral Prayers and Services**

The Masjid is also a place where funeral prayers are performed and support is available to bereaved families whenever requested. The Masjid also provides a wash and preparation room for the deceased at no cost to the families.

### **Statement of trustees' responsibilities**

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. 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 Charities SORP; where applicable
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- 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 enable them to ensure that the financial statements comply with the Charities Act 2011.

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 declare that they have approved the above report. Signed on behalf of the trustees

Signed: 

Name and Position: LABIB S. T. AHMED. (CHAIRPERSON)

Date: 15<sup>th</sup> DEC 2024

**Independent examiners report to the trustees of  
Al-Salam Trust  
for the period ended 31st May 2024**

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I report on the accounts of the charity for the year ended 31 May 2024 which are set out on pages 5 to 6.

**Respective responsibilities of trustees and 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts 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
- 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 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 accounts to be reached.



Mr Heera Singh FMAAT  
HSL Accountancy Solutions Ltd  
Enterprise House  
61a Carr House  
Doncaster  
DN1 2BY

Date: 15<sup>th</sup> January 2025

**Al-Salam Trust**  
**Receipts and Payments Account**  
**for the period ended 31st May 2024**

	<b>General Fund</b>	<b>Restricted Fund</b>	<b>Total 31/05/2024</b>	<b>Total 31/05/2023</b>
<b>Receipts</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	9,392		9,392	8,169
<b>Total receipts</b>	<b>9,392</b>	<b>0</b>	<b>9,392</b>	<b>8,169</b>
<b>Payments</b>				
Building development	0	0	0	0
Bank charges	86	0	86	62
Insurances	888	0	888	773
Printing and stationery	79	0	79	0
Professional fees	175	0	175	200
Utilities	6,545	0	6,545	3,854
<b>Total payments</b>	<b>7,773</b>	<b>0</b>	<b>7,773</b>	<b>4,889</b>
<b>Net payments/receipts</b>	<b>1,620</b>	<b>0</b>	<b>1,620</b>	<b>3,280</b>
<b>Balance brought forward at 1st June 2023</b>	<b>15,342</b>	<b>0</b>	<b>15,342</b>	<b>12,063</b>
<b>Balance carried forward at 31st May 2024</b>	<b>16,962</b>	<b>0</b>	<b>16,962</b>	<b>15,342</b>

**Al-Salam Trust**  
**Statement of Assets and Liabilities**  
**for the period ended 31st May 2024**

	General Fund	Restricted Fund	Total 31/05/2024	Total 31/05/2023
	£	£	£	£
<b>Monetary assets</b>				
Cash at the bank	16,962	0	16,962	15,342
<b>Fixed assets for charity use</b>				
Freehold property	350,000		350,000	350,000
<b>(Inc fixtures and fittings)</b>				
<b>Creditors</b>				
Accountancy fees	150	0	150	175
	150	0	150	175

The financial statements on pages 5 and 6 were approved by the Trustees and signed on their behalf by:

Signed: 

Name and Position: LABIB S. T. AHMED. (CHAIRPERSON)

Date: 15<sup>th</sup> DEC 2024



**1 Accounting policies**

**1.1 Basis of preparation**

These financial statements have been prepared under the historical cost basis and in accordance with the Charities Act 2011 and related Regulations.

As the charity's level of income is below £250,000 the management Trustees have opted for the accounts to be prepared in a receipts and payment basis. This is in accordance with the Charity Commission guidelines for small charities and is seen as more appropriate for this project.

**1.2 Fund Accounting**

Incoming resources that may be applied for the charities general purposes are treated as unrestricted incoming resources and are credited to the unrestricted fund.

Where a donation or grant is required to be used for a specific purpose, the amount concerned is treated as restricted income and is credited to the appropriate restricted fund.

**2 Tangible fixed assets**

The freehold building is stated at the insured valuation of the building including its fixtures and fittings. No depreciation has been applied as the trustees consider that this is a fair reflection of the value of the building.

**3 Trustees remuneration, benefits and expenses**

There were no trustees' remuneration in the period of these accounts.

**4 Loans**

There were no loans to the Charity in the period of these accounts.