

# SALAAM EDUCATIONAL TRUST

England & Wales · Charity number 1159038

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [08940386](#)

**Registered** 2014-10-31

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 32A Watling Street Road  
Fulwood  
Preston  
Lancashire  
PR2 8EA

**Phone** 01204361640

## Activities

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**Objects:** THE OBJECTS OF THE CHARITY ARE SPECIFICALLY RESTRICTED FOR THE BENEFIT OF THE PUBLIC TO:(1) THE ADVANCEMENT OF THE ISLAMIC FAITH WITHOUT PREJUDICE TO THE GENERALITY OF THE FORGOING THROUGH THE PROVISION OF A MADRASAH;(2) THE ADVANCEMENT OF EDUCATION OF PERSONS OF ALL AGES BY THE PROVISION OF LEARNING OPPORTUNITIES THROUGH SUITABLE AND FORMALLY AND INFORMALLY ORGANISED COURSES RELEVANT TO BOTH THE AGE AND EXPERIENCE OF BENEFICIARIES TO MEET THEIR NEEDS;(3) SUCH OTHER EXCLUSIVELY CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS THE TRUSTEES MAY IN THEIR ABSOLUTE DISCRETION DETERMINE FROM TIME TO TIME.

**Activities:** The charity is a religious school and community centre based in Preston, England.

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** The General Public/mankind

## Geography

- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£185,094	£147,236	-	-
2024-08-31	£147,515	£138,767	-	-
2023-08-31	£137,906	£116,275	-	-
2022-08-31	£64,054	£85,292	-	-
2021-08-31	£105,609	£68,680	-	-
2020-08-31	£69,633	£78,602	-	-

## Trustees

Name	Role	Appointed
Anwer Essa		2020-09-01
Ayub Hasan Mitha		2020-09-01
Rizwan Seth		2021-03-15

**SALAAM EDUCATIONAL TRUST**

England & Wales - Charity number 1159038

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# Accounts

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**Salaam Educational Trust (SET)**  
**Report and Financial Statements**  
**For the Period Ended 31 August 2024**  
**Charity Number: 1159038**

STONEBRIDGE ACCOUNTANTS  
19A CHORLEY OLD ROAD  
LANCASHIRE  
BOLTON  
BL1 3AD

## **Salaam Educational Trust (SET)**

### **Contents Summary**

#### **For The Period Ending 31 August 2024**

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## Salaam Educational Trust (SET)

### Legal and Administration Information

#### For The Year Ending 31 August 2024

##### Trustees

<b>Name</b>	<b>Office</b>	<b>Appointed</b>	<b>Resigned</b>
Rizwan Seth	Secretary	15/03/2021	
Anwer Essa	Treasurer	01/09/2020	
Ayub Hasan Mitha	Chairman	01/09/2020	

##### Bankers

HSBC  
286 Garstang Road  
Preston  
Lancashire  
PR2 9RX

##### Independent Examiner

Stonebridge Accountants & Business Advisors  
19A Chorley Old Road  
Bolton  
Lancashire  
BL1 3AD

## **Salaam Educational Trust (SET)**

### **Report of the Trustees**

**For The Period Ending 31 August 2024**

## **Report of the Trustees for the year ended 31 August 2024**

### **Assalamaulaikum Warahmatullahe Wabarakatu**

The trustees present their report along with the financial statement for the charity for the year ended 31 August 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the charity's constitution and applicable law.

#### **Constitution and charitable objects**

The charity is constituted under a 1996 constitution and registered with The Charity Commissioners under charity number 1159038 in 2014. The constitution has been amended in subsequent years, the latest amendment being in September 2023. The Trustees are elected every three years at the Annual General Meeting.

The objects of the SET shall be primarily for the benefit of the residents in the main Fulwood, Preston and the neighbourhood thereof by the advancement in the understanding of the Islamic religion, particularly but not exclusively by encouraging the establishing and maintenance of a community centre and pursuing the improved delivery of their services to the public, the promotion of racial and religious harmony between Muslims and non-Muslims in order to foster mutual understanding and toleration. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have a need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life. To Establishing an Islamic community organisation and to maintain and manage the same, (whether alone, or in co-operation with any local authority or other persons or body) in enhancement of the above objects. The promotion of such other charitable purposes particular for the benefit of the Muslim Community as the trustees think fit.

The charity is entirely run by volunteers and members offer their services to deliver the charitable objectives.

Since our last AGM, the SET has continued to make steady progress by the grace of the Almighty God. Once again it is our pleasure and honour to report to all the members that our society is in excellent shape. Most important of all our Society has been immeasurably helped and guided by the Grace and indeed mercy of the Almighty God and without his favour and his wish, man is incapable of achieving anything.

#### **Principle policies to achieve objectives**

The trustees shall raise and promote issues to the statutory authority bodies and any other organisation necessary in order to advance and achieve the objectives of the charity.

#### **Activities and Achievements**

We would like to take this opportunity to inform you of some of our achievements that were made during the past year and also share with you a glimpse of the future.

This year again saw the delivery of many initiatives through SET's core delivery and strands.

## **Salaam Educational Trust (SET)**

### **Report of the Trustees**

#### **For The Period Ending 31 August 2024**

##### **Key Priorities for 2023/2024 were to:**

- SET Executives and staff represent the Muslim community at strategic meetings such as the partnership, safeguarding and faith leaders.
- SET Executives and Staff attend LCM meetings and regional Council of Mosques Meetings in the North of England.
- Core work around providing essential services to the Muslim community such as providing arabic and islamic education, scouts, fitness classes, taekwondo and football groups. Services have all progressed and are increasing in numbers year on year.
- Carry out internal audits for Madrasah to prepare for the Out of School Settings regulations
- Arranged training sessions as part of the Paediatric First Aid, Safeguarding Level 1 and 2
- Interfaith initiatives have been strengthened with joint working with Masjids, events around history of muslims in Preston, Community open days, sharing benefits of Ramadan.
- Deal with other emerging issues which are unpredictable such as the Educational issues, Hate Crime, working with the Hospice, the rise of Extreme Right Wing activity in the city to name a few.
- The SET base is used by many groups and drop-ins such defib training.
- The SET base is used for bereavement and condolence for people of community for greiving purpose upon the death in family.
- A thanks to all volunteers at SET (Management, Funeral, Health, etc) without whom we simply would not be able to operate.

##### **Charity Assets**

The assets of the charity consist of the cost of improving the rented offices of the SET and also the furniture and equipment used in the offices.

##### **Risk Management**

The current account funds are held with a leading bank to minimise disruption to activities and reduce risk.

All investment decisions are made to achieve a reasonable return from acceptable sources according to Islamic Jurisprudence whilst minimising the risk.

##### **Reserve Policy and Future Plans**

At the year end the Trust held enough funds or provision for funds to pay for its expenses for the year. The charity is constantly looking at other grants to employ more people for specific projects.

## **Salaam Educational Trust (SET)**

### **Report of the Trustees**

#### **For The Period Ending 31 August 2024**

#### **Statement of the Trustees' Financial Responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of Salaam Educational Trust and its incoming resources and application of resources of the charity for the period. In preparing the financial statements, the trustees are required:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in Charities SORP
- Make judgements and estimates that are reasonably prudent
- State whether applicable accounting standard have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that SET will continue in business.

The Trustees are responsible for keeping sufficient accounting records that 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 2022, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitutions. 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.

**Aamin Summa Aamin.**

**Waalaykum Warahmatullahe Wabarakatu**

Approved by the Trustees of Salaam Educational Trust and signed on its behalf by:

Rizwan Seth  
(Secretary)

Ayub Hasan Mitha  
(Chairman)

Date: 21 May 2025

## **Salaam Educational Trust (SET)**

### **Independent Examiner's Report to the Salam Educational Trust.**

We report on the accounts of the Trust for the period ended 31 August 2024 which are set out on pages 8 to 14.

#### **Respective responsibilities of the Trustees and Independent 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 our 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 Commissioners (under section 145(5)(b) of the 2011 Act); and
- \* to state whether particular matters have come to our attention.

#### **Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

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 we do not express an audit opinion or otherwise 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 our examination, no matter has come to our attention:

1. Which gives us reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\_\_\_\_\_  
**Honorary Independent Examiner**

**Faruk Patel FFA FTA  
Stonebridge Accountants  
19a Chorley Old Road  
Bolton  
BL1 3AD**

21st May 2025

**Salaam Educational Trust (SET)**

**Statement of Financial Activities**

**For The Period Ending 31 August 2024**

	Notes	Unrestricted funds £	Restricted income funds £	2024 Total £	2023 Total £
<b><u>Incoming resources</u></b>					
<b>Incoming resources from generated funds</b>	3				
Donations Received		-	147,512	147,512	137,906
Government Grants		-	-	-	1,051
<b>Incoming resources from charitable activities</b>	4	-	-	-	-
<b>Other incoming resources</b>		-	-	-	-
<b>Total incoming resources</b>		<u>-</u>	<u>147,512</u>	<u>147,512</u>	<u>138,957</u>
<b><u>Resources expended</u></b>					
Charitable Activities	5	-	98,451	98,451	84,861
Support Costs	6	-	40,316	40,316	31,414
<b>Total resources expended</b>		<u>-</u>	<u>138,767</u>	<u>138,767</u>	<u>116,275</u>
<b>Net Movement in Funds</b>		-	8,745	8,745	22,682
<b>Total Funds Brought Forward</b>		<u>-</u>	<u>126,653</u>	<u>126,653</u>	<u>103,971</u>
<b>Total Funds Carried Forward</b>		<u>-</u>	<u>135,398</u>	<u>135,398</u>	<u>126,653</u>

**Salaam Educational Trust (SET)**

**Balance Sheet as at 31 August 2023**

	Notes	Unrestricted funds £	Restricted income funds £	2024 Total £	2023 Total £
<b>Fixed Assets</b>					
Tangible assets	9	-	1,233	1,233	3,083
<b>Total Fixed Assets</b>		<b>-</b>	<b>1,233</b>	<b>1,233</b>	<b>3,083</b>
<b>Current Assets</b>					
Debtors and Prepayments	10	-	122,745	122,745	121,104
Cash at bank and in hand		-	5,020	5,020	5,020
<b>Total Current Assets</b>		<b>-</b>	<b>127,765</b>	<b>127,765</b>	<b>126,124</b>
<b>Creditors: amounts falling due within one year</b>	11	-	2,447	2,447	2,554
<b>Net Current Assets</b>		<b>-</b>	<b>125,318</b>	<b>125,318</b>	<b>123,570</b>
<b>Net Assets</b>		<b>-</b>	<b>126,551</b>	<b>126,551</b>	<b>126,653</b>
<b>Funds of the Charity</b>					
Restricted funds		-	126,653	126,653	126,653
Unrestricted funds		-	-	-	-
<b>Total Funds</b>		<b>-</b>	<b>126,653</b>	<b>126,653</b>	<b>126,653</b>

Signed by two of the trustees on behalf of all the trustees on

Rizwan Seth  
01 May 2024

Ayub Hasan Mitha  
01 May 2024

Salaam Educational Trust (SET)

Notes forming part of the Financial Statements

For The Period Ending 31 August 2024

1. Principal Accounting Policies

(a) Basis of accounting

These accounts have been prepared on the basis of historical cost (except that investments are shown at market value) in accordance with Accounting Standards and with the Charities Act 2011.

(b) Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

(c) Changes to previous accounts

No changes have been made to accounts for previous years.

2. Accounting policies

**INCOMING RESOURCES**

**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts  
Gifts in kind**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment income**

This is included in the accounts when receivable.

**Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs**

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

**Tangible fixed assets for use by charity  
Investments**

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Depreciation**

Tangible assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property Improvements	10% Straight line
Sports & Leisure Equipment	10% Straight line
Office Equipment	20% Straight line
Equipment & Furnishings	10% Straight line

## Salaam Educational Trust (SET)

### Notes forming part of the Financial Statements

For The Period Ending 31 August 2024

#### 3. Voluntary income

	Unrestricted funds £	Restricted income funds £	2024 Total £	2023 Total £
Donations Received	-	147,512	147,512	137,906
Funeral Services Charges & Donations	-	-	-	-
Council Grant	-	-	-	1,051
Other Grants (JRS)	-	-	-	-
	<u>-</u>	<u>147,512</u>	<u>147,512</u>	<u>138,957</u>

#### 4. Incoming resources from charitable activities

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Fitness Classes	-	-	-	-
IBB Deposit Account profit	-	-	-	-
Football Club	-	-	-	-
Criminal Records Check	-	-	-	-
Post Mortem - MRI Scan	-	-	-	-
Room Hire Income	-	-	-	-
Youth Activities Fees	-	-	-	-
Other Income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Salaam Educational Trust (SET)

Notes forming part of the Financial Statements

For The Period Ending 31 August 2024

5. Charitable activities

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
ACWY Vaccinations Purchases	-	-	-	-
British Association of Counselling Subscription	-	-	-	-
Circumcision Clinic Consultancy Fees	-	-	-	-
Counselling Fees	-	-	-	-
Criminal Records Bureau Subscription	-	-	-	-
Charitable Donations	-	-	-	6,831
Professional Fees	-	-	-	-
Community Training Projects	-	-	-	-
Post Mortem - MRI Scan & Other Funeral Expenses	-	-	-	-
Salaries	-	79,256	79,256	73,240
Staff Training	-	-	-	-
Casual Wages	-	19,195	19,195	4,790
Youth Projects	-	-	-	-
	<u>-</u>	<u>98,451</u>	<u>98,451</u>	<u>84,861</u>

6. Governance Costs

	Unrestricted £	Restricted £	Total £	Total £
Bad Debt	-	-	-	-
Independent Examination Fee	-	900	900	900
Legal & Professional Fees	-	-	-	-
Bank Charges	-	45	45	252
Cleaning of Premises	-	1,432	1,432	2,702
Insurance	-	285	285	-
Light and Heat	-	14,501	14,501	15,523
Motor and Travelling Expenses	-	-	-	-
Rates	-	3,616	3,616	6,853
Printing and Stationery	-	14,186	14,186	2,223
Rent	-	-	-	-
Repairs and Renewals	-	1,735	1,735	573
Advertising	-	-	-	-
Sundry and Cleaning Expenses	-	-	-	31
Telephone, IT and Website Costs	-	200	200	-
Water Charges	-	1,566	1,566	507
Depreciation	-	1,850	1,850	1,850
	<u>-</u>	<u>40,316</u>	<u>40,316</u>	<u>31,414</u>

**Salaam Educational Trust (SET)**

**Notes forming part of the Financial Statements**

**For The Period Ending 31 August 2024**

**7. Details of certain items of expenditure**

**7.1 Trustee expenses**

Trustees are not remunerated for their services and there were no out of pocket expenses paid this year.

**7.2 Fees for Independent examination of the accounts**

The accounts are being independently examined this year, and the independent examiner has been paid fees of £900 for their services.

**8. Paid Employees**

**8.1 Staff costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gross wages and salaries	78,963	73,208
Employer's national insurance costs	283	32
Employer's pension costs	-	-
Redundancy costs	-	-
	<u>79,246</u>	<u>73,208</u>

**8.2 Average number of employees in the year.**

	<b>2024</b>	<b>2023</b>
Charitable Activities	20	16

**9. Tangible fixed assets**

	<b>Property Improvements</b>	<b>Sports &amp; Leisure Equipment</b>	<b>Office Equipment</b>	<b>Equipment &amp; Furnishings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
At 1 September 2023	18,500	-	-	-	18,500
Disposals	-	-	-	-	-
Additions	-	-	-	-	-
At 31 August 2024	<u>18,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,500</u>
<b>Depreciation</b>					
At 1 September 2023	15,417	-	-	-	15,417
Charge for year	1,850	-	-	-	1,850
Additions	-	-	-	-	-
At 31 August 2024	<u>17,267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,267</u>
<b>Net book value</b>					
At 31 August 2024	<u>1,233</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,233</u>
At 31 August 2023	<u>3,083</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,083</u>

**Salaam Educational Trust (SET)**

**Notes forming part of the Financial Statements**

**For The Period Ending 31 August 2024**

**10. Debtors and Prepayments**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Debtors	-	-
Other Debtors	122,745	121,104
Prepayments	-	-
	<u>122,745</u>	<u>121,104</u>

**11. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals	900	900
Other Creditors	-	7
Creditors	1,547	1,647
	<u>2,447</u>	<u>2,554</u>

No person or organisation holds any security over the assets of the society.

**SALAAM EDUCATIONAL TRUST**

England & Wales - Charity number 1159038

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# Accounts

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**Report and Financial Statements**  
**For the Period Ended 31 August 2023**  
**Charity Number: 1159038**

STONEBRIDGE ACCOUNTANTS  
19A CHORLEY OLD ROAD  
LANCASHIRE

BOLTON  
BL1 3AD

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## Salaam Educational Trust (SET)

### Legal and Administration Information

#### For The Year Ending 31 August 2023

##### Trustees

<b>Name</b>	<b>Office</b>	<b>Appointed</b>	<b>Resigned</b>
Rizwan Seth	Secretary	3/15/2021	
Anwer Essa	Treasurer	9/1/2020	
Ayub Hasan Mitha	Chairman	9/1/2020	
Abdul Samad Tailor		9/1/2020	9/1/2022

##### Bankers

HSBC  
286 Garstang Road  
Preston  
Lancashire  
PR2 9RX

##### Independent Examiner

Stonebridge Accountants & Business Advisors  
19A Chorley Old Road  
Bolton  
Lancashire  
BL1 3AD

## **Salaam Educational Trust (SET)**

### **Report of the Trustees**

**For The Period Ending 31 August 2023**

## **Report of the Trustees for the year ended 31 August 2023**

### **Assalamaulaikum Warahmatullahe Wabarakatu**

The trustees present their report along with the financial statement for the charity for the year ended 31 August 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the charity's constitution and applicable law.

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The objects of the SET shall be primarily for the benefit of the residents in the main Fulwood, Preston and the neighbourhood thereof by the advancement in the understanding of the Islamic religion, particularly but not exclusively by encouraging the establishing and maintenance of a community centre and pursuing the improved delivery of their services to the public, the promotion of racial and religious harmony between Muslims and non-Muslims in order to foster mutual understanding and toleration. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have a need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life. To Establishing an Islamic community organisation and to maintain and manage the same, (whether alone, or in co-operation with any local authority or other persons or body) in enhancement of the above objects. The promotion of such other charitable purposes particular for the benefit of the Muslim Community as the trustees think fit.

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Since our last AGM, the SET has continued to make steady progress by the grace of the Almighty God. Once again it is our pleasure and honour to report to all the members that our society is in excellent shape. Most important of all our Society has been immeasurably helped and guided by the Grace and indeed mercy of the Almighty God and without his favour and his wish, man is incapable of achieving anything.

### **Principle policies to achieve objectives**

The trustees shall raise and promote issues to the statutory authority bodies and any other organisation necessary in order to advance and achieve the objectives of the charity.

### **Activities and Achievements**

We would like to take this opportunity to inform you of some of our achievements that were made during the past year and also share with you a glimpse of the future.

This year again saw the delivery of many initiatives through SET's core delivery and strands.

## **Salaam Educational Trust (SET)**

### **Report of the Trustees**

#### **For The Period Ending 31 August 2023**

##### **Key Priorities for 2022/2023 were to:**

- SET Executives and staff represent the Muslim community at strategic meetings such as the partnership, safeguarding and faith leaders.
- SET Executives and Staff attend LCM meetings and regional Council of Mosques Meetings in the North of England.
- Core work around providing essential services to the Muslim community such as providing arabic and islamic education, scouts, fitness classes, taekwondo and football groups. Services have all progressed and are increasing in numbers year on year.
- Carry out internal audits for Madrasah to prepare for the Out of School Settings regulations
- Arranged training sessions as part of the Paediatric First Aid, Safeguarding Level 1 and 2
- Interfaith initiatives have been strengthened with joint working with Masjids, events around history of muslims in Preston, Community open days, sharing benefits of Ramadan.
- Deal with other emerging issues which are unpredictable such as the Educational issues, Hate Crime, working with the Hospice, the rise of Extreme Right Wing activity in the city to name a few.
- The SET base is used by many groups and drop-ins such defib training.
- The SET base is used for berievment and condolence for people of community for greiving purposoe upon the death in family.
- A thanks to all volunteers at SET (Management, Funeral, Health, etc) without whom we simply would not be able to operate.

##### **Charity Assets**

The assets of the charity consist of the cost of improving the rented offices of the SET and also the furniture and equipment used in the offices.

##### **Risk Management**

The current account funds are held with a leading bank to minimise disruption to activities and reduce risk.

All investment decisions are made to achieve a reasonable return from acceptable sources according to Islamic Jurisprudence whilst minimising the risk.

##### **Reserve Policy and Future Plans**

At the year end the Trust held enough funds or provision for funds to pay for its expenses for the year. The charity is constantly looking at other grants to employ more people for specific projects.

## **Salaam Educational Trust (SET)**

### **Report of the Trustees**

#### **For The Period Ending 31 August 2023**

#### **Statement of the Trustees' Financial Responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of Salaam Educational Trust and its incoming resources and application of resources of the charity for the period. In preparing the financial statements, the trustees are required:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in Charities SORP
- Make judgements and estimates that are reasonably prudent
- State whether applicable accounting standard have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that SET will continue in business.

The Trustees are responsible for keeping sufficient accounting records that 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 2022, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitutions. 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.

**Aamin Summa Aamin.**

**Waalaykum Warahmatullahe Wabarakatu**

Approved by the Trustees of Salaam Educational Trust and signed on its behalf by:

Rizwan Seth  
(Secretary)

Ayub Hasan Mitha  
(Chairman)

Date: 01 May 2024

## **Salaam Educational Trust (SET)**

### **Independent Examiner's Report to the Salam Educational Trust.**

We report on the accounts of the Trust for the period ended 31 August 2023 which are set out on pages 8 to 14.

#### **Respective responsibilities of the Trustees and Independent 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 our 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 Commissioners (under section 145(5)(b) of the 2011 Act); and
- \* to state whether particular matters have come to our attention.

#### **Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

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 we do not express an audit opinion or otherwise 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 our examination, no matter has come to our attention:

1. Which gives us reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\_\_\_\_\_  
**Honorary Independent Examiner**

**Faruk Patel FFA FTA**  
**Stonebridge Accountants**  
**19a Chorley Old Road**  
**Bolton**  
**BL1 3AD**

01st May 2024

Salaam Educational Trust (SET)

Statement of Financial Activities

For The Period Ending 31 August 2023

	Notes	Unrestricted funds £	Restricted income funds £	2023 Total £	2022 Total £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
Donations Received	3	-	137,906	137,906	64,054
Government Grants		-	1,051	1,051	-
<b>Incoming resources from charitable activities</b>					
	4	-	-	-	-
<b>Other incoming resources</b>					
		-	-	-	-
<b>Total incoming resources</b>		<u>-</u>	<u>138,957</u>	<u>138,957</u>	<u>64,054</u>
<b>Resources expended</b>					
Charitable Activities	5	-	84,861	84,861	64,663
Support Costs	6	-	31,414	31,414	20,629
<b>Total resources expended</b>		<u>-</u>	<u>116,275</u>	<u>116,275</u>	<u>85,292</u>
<b>Net Movement in Funds</b>		-	22,682	22,682	(21,238)
<b>Total Funds Brought Forward</b>		<u>-</u>	<u>103,971</u>	<u>103,971</u>	<u>125,209</u>
<b>Total Funds Carried Forward</b>		<u>-</u>	<u>126,653</u>	<u>126,653</u>	<u>103,971</u>

Salaam Educational Trust (SET)

Balance Sheet as at 31 August 2023

	Notes	Unrestricted funds £	Restricted income funds £	2023 Total £	2022 Total £
<b>Fixed Assets</b>					
Tangible assets	9	-	3,083	3,083	4,933
<b>Total Fixed Assets</b>		<b>-</b>	<b>3,083</b>	<b>3,083</b>	<b>4,933</b>
<b>Current Assets</b>					
Debtors and Prepayments	10	-	121,104	121,104	92,133
Cash at bank and in hand		-	5,020	5,020	12,242
<b>Total Current Assets</b>		<b>-</b>	<b>126,124</b>	<b>126,124</b>	<b>104,375</b>
<b>Creditors: amounts falling due within one year</b>	11	-	2,554	2,554	5,337
<b>Net Current Assets</b>		<b>-</b>	<b>123,570</b>	<b>123,570</b>	<b>99,038</b>
<b>Net Assets</b>		<b>-</b>	<b>126,653</b>	<b>126,653</b>	<b>103,971</b>
<b>Funds of the Charity</b>					
Restricted funds		-	126,653	126,653	103,971
Unrestricted funds		-	-	-	-
<b>Total Funds</b>		<b>-</b>	<b>126,653</b>	<b>126,653</b>	<b>103,971</b>

Signed by two of the trustees on behalf of all the trustees on

Rizwan Seth  
01 May 2024

Ayub Hasan Mitha  
01 May 2024

1. Principal Accounting Policies

(a) Basis of accounting

These accounts have been prepared on the basis of historical cost (except that investments are shown at market value) in accordance with Accounting Standards and with the Charities Act 2011.

(b) Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

(c) Changes to previous accounts

No changes have been made to accounts for previous years.

2. Accounting policies

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts  
Gifts in kind

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income  
Investment gains and losses

This is included in the accounts when receivable.

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity  
Investments

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Depreciation

Tangible assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property Improvements	10% Straight line
Sports & Leisure Equipment	10% Straight line
Office Equipment	20% Straight line
Equipment & Furnishings	10% Straight line

Salaam Educational Trust (SET)

Notes forming part of the Financial Statements

For The Period Ending 31 August 2023

3. Voluntary income

	Unrestricted funds £	Restricted income funds £	2023 Total £	2022 Total £
Donations Received	-	137,906	137,906	64,054
Funeral Services Charges & Donations	-	-	-	-
Council Grant	-	1,051	1,051	-
Other Grants (JRS)	-	-	-	-
	<u>-</u>	<u>138,957</u>	<u>138,957</u>	<u>64,054</u>

4. Incoming resources from charitable activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Fitness Classes	-	-	-	-
IBB Deposit Account profit	-	-	-	-
Football Club	-	-	-	-
Criminal Records Check	-	-	-	-
Post Mortem - MRI Scan	-	-	-	-
Room Hire Income	-	-	-	-
Youth Activities Fees	-	-	-	-
Other Income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Salaam Educational Trust (SET)**

**Notes forming part of the Financial Statements**

**For The Period Ending 31 August 2023**

**5. Charitable activities**

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
ACWY Vaccinations Purchases	-	-	-	-
British Association of Counselling Subscription	-	-	-	-
Circumcision Clinic Consultancy Fees	-	-	-	-
Counselling Fees	-	-	-	-
Criminal Records Bureau Subscription	-	-	-	-
Charitable Donations	-	6,831	6,831	7,895
Professional Fees	-	-	-	-
Community Training Projects	-	-	-	-
Post Mortem - MRI Scan & Other Funeral Expenses	-	-	-	-
Salaries	-	73,240	73,240	54,228
Staff Training	-	-	-	-
Casual Wages	-	4,790	4,790	2,540
Youth Projects	-	-	-	-
	<u>-</u>	<u>84,861</u>	<u>84,861</u>	<u>64,663</u>

**6. Governance Costs**

	Unrestricted £	Restricted £	Total £	Total £
Bad Debt	-	-	-	-
Independent Examination Fee	-	900	900	-
Legal & Professional Fees	-	-	-	140
Bank Charges	-	252	252	176
Cleaning of Premises	-	2,702	2,702	1,355
Insurance	-	-	-	-
Light and Heat	-	15,523	15,523	2,888
Motor and Travelling Expenses	-	-	-	-
Rates	-	6,853	6,853	3,891
Printing and Stationery	-	2,223	2,223	4,419
Rent	-	-	-	-
Repairs and Renewals	-	573	573	4,420
Advertising	-	-	-	-
Sundry and Cleaning Expenses	-	31	31	595
Telephone, IT and Website Costs	-	-	-	206
Water Charges	-	507	507	689
Depreciation	-	1,850	1,850	1,850
	<u>-</u>	<u>31,414</u>	<u>31,414</u>	<u>20,629</u>

Salaam Educational Trust (SET)

Notes forming part of the Financial Statements

For The Period Ending 31 August 2023

7. Details of certain items of expenditure

7.1 Trustee expenses

Trustees are not remunerated for their services and there were no out of pocket expenses paid this year.

7.2 Fees for Independent examination of the accounts

The accounts are being independently examined this year, and the independent examiner has been paid fees of £73C for their services.

8. Paid Employees

8.1 Staff costs

	2023 £	2022 £
Gross wages and salaries	73,208	54,228
Employer's national insurance costs	-	-
Employer's pension costs	-	-
Redundancy costs	-	-
	<u>73,208</u>	<u>54,228</u>

8.2 Average number of employees in the year.

Charitable Activities	2023	2022
	16	16

9. Tangible fixed assets

	Property Improvements £	Sports & Leisure Equipment £	Office Equipment £	Equipment & Furnishings £	Total £
<b>Cost</b>					
At 1 September 2022	18,500	-	-	-	18,500
Disposals	-	-	-	-	-
Additions	-	-	-	-	-
At 31 August 2023	<u>18,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,500</u>
<b>Depreciation</b>					
At 1 September 2022	13,567	-	-	-	13,567
Charge for year	1,850	-	-	-	1,850
Additions	-	-	-	-	-
At 31 August 2023	<u>15,417</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,417</u>
<b>Net book value</b>					
At 31 August 2023	<u>3,083</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,083</u>
At 31 August 2022	<u>4,933</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,933</u>

**Salaam Educational Trust (SET)**

**Notes forming part of the Financial Statements**

**For The Period Ending 31 August 2023**

**10. Debtors and Prepayments**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Debtors	-	-
Other Debtors	121,104	92,133
Prepayments	-	-
	<u>121,104</u>	<u>92,133</u>

**11. Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	900	-
Other Creditors	7	5,337
Creditors	<u>1,647</u>	<u>-</u>
	<u>2,554</u>	<u>5,337</u>

No person or organisation holds any security over the assets of the society.

**SALAAM EDUCATIONAL TRUST**

England & Wales - Charity number 1159038

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# Accounts

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**Salaam Educational Trust (SET)**  
**Report and Financial Statements**  
**For the Period Ended 31 August 2022**  
**Charity Number: 1159038**

STONEBRIDGE ACCOUNTANTS  
19A CHORLEY OLD ROAD  
LANCASHIRE  
BOLTON  
BL1 3AD

## **Salaam Educational Trust (SET)**

### **Contents Summary**

#### **For The Period Ending 31 August 2022**

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Statement of financial activities	8
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## Salaam Educational Trust (SET)

### Legal and Administration Information

For The Year Ending 31 August 2022

#### Trustees

<b>Name</b>	<b>Office</b>	<b>Appointed</b>	<b>Resigned</b>
Rizwan Seth	Secretary	15/03/2021	
Anwer Essa	Treasurer	01/09/2020	
Abdul Samad Tailor	Chairman	01/09/2020	
Ayub Hasan Mitha	Vice Chairman	01/09/2020	

#### Bankers

HSBC  
286 Garstang Road  
Preston  
Lancashire  
PR2 9RX

#### Independent Examiner

Stonebridge Accountants & Business Advisors  
19A Chorley Old Road  
Bolton  
Lancashire  
BL1 3AD

## **Salaam Educational Trust (SET)**

### **Report of the Trustees**

**For The Period Ending 31 August 2022**

## **Report of the Trustees for the year ended 31 August 2022**

### **Assalamaulaikum Warahmatullahe Wabarakatu**

The trustees present their report along with the financial statement for the charity for the year ended 31 August 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the charity's constitution and applicable law.

#### **Constitution and charitable objects**

The charity is constituted under a 1996 constitution and registered with The Charity Commissioners under charity number 1159038 in 2014. The constitution has been amended in subsequent years, the latest amendment being in September 2020. The Trustees are elected every three years at the Annual General Meeting.

The objects of the SET shall be primarily for the benefit of the residents in the main Fulwood, Preston and the neighbourhood thereof by the advancement in the understanding of the Islamic religion, particularly but not exclusively by encouraging the establishing and maintenance of a community centre and pursuing the improved delivery of their services to the public, the promotion of racial and religious harmony between Muslims and non-Muslims in order to foster mutual understanding and toleration. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have a need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life. To Establishing an Islamic community organisation and to maintain and manage the same, (whether alone, or in co-operation with any local authority or other persons or body) in enhancement of the above objects. The promotion of such other charitable purposes particular for the benefit of the Muslim Community as the trustees think fit.

The charity is entirely run by volunteers and members offer their services to deliver the charitable objectives.

Since our last AGM, the SET has continued to make steady progress by the grace of the Almighty God. Once again it is our pleasure and honour to report to all the members that our society is in excellent shape. Most important of all our Society has been immeasurably helped and guided by the Grace and indeed mercy of the Almighty God and without his favour and his wish, man is incapable of achieving anything.

#### **Principle policies to achieve objectives**

The trustees shall raise and promote issues to the statutory authority bodies and any other organisation necessary in order to advance and achieve the objectives of the charity.

#### **Activities and Achievements**

We would like to take this opportunity to inform you of some of our achievements that were made during the past year and also share with you a glimpse of the future.

This year again saw the delivery of many initiatives through SET's core delivery and strands.

## **Salaam Educational Trust (SET)**

### **Report of the Trustees**

#### **For The Period Ending 31 August 2022**

##### **Key Priorities for 2021/2022 were to:**

- SET Executives and staff represent the Muslim community at strategic meetings such as the partnership, safeguarding and faith leaders.
- SET Executives and Staff attend LCM meetings and regional Council of Mosques Meetings in the North of England.
- Core work around providing essential services to the Muslim community such as providing arabic and islamic education, scouts, fitness classes, taekwondo and football groups. Services have all progressed and are increasing in numbers year on year.
- Carry out internal audits for Madrasah to prepare for the Out of School Settings regulations
- Arranged training sessions as part of the Paediatric First Aid, Safeguarding Level 1 and 2
- Interfaith initiatives have been strengthened with joint working with Masjids, events around history of muslims in Preston, Community open days, sharing benefits of Ramadan.
- Deal with other emerging issues which are unpredictable such as the Educational issues, Hate Crime, working with the Hospice, the rise of Extreme Right Wing activity in the city to name a few.
- The SET base is used by many groups and drop-ins such defib training.
- The SET base is used for bereavement and condolence for people of community for greiving purpose upon the death in family.
- A thanks to all volunteers at SET (Management, Funeral, Health, etc) without whom we simply would not be able to operate.

##### **Charity Assets**

The assets of the charity consist of the cost of improving the rented offices of the SET and also the furniture and equipment used in the offices.

##### **Risk Management**

The current account funds are held with a leading bank to minimise disruption to activities and reduce risk.

All investment decisions are made to achieve a reasonable return from acceptable sources according to Islamic Jurisprudence whilst minimising the risk.

##### **Reserve Policy and Future Plans**

At the year end the Trust held enough funds or provision for funds to pay for its expenses for the year. The charity is constantly looking at other grants to employ more people for specific projects.

## **Salaam Educational Trust (SET)**

### **Report of the Trustees**

#### **For The Period Ending 31 August 2022**

##### **Statement of the Trustees' Financial Responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of Salaam Educational Trust and its incoming resources and application of resources of the charity for the period. In preparing the financial statements, the trustees are required:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in Charities SORP
- Make judgements and estimates that are reasonably prudent
- State whether applicable accounting standard have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that SET will continue in business.

The Trustees are responsible for keeping sufficient accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitutions. 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.

**Aamin Summa Aamin.**

**Waalaykum Warahmatullahe Wabarakatu**

Approved by the Trustees of Salaam Educational Trust and signed on its behalf by:

Rizwan Seth  
(Secretary)

Ayub Hasan Mitha  
(Vice Chairman)

Date: 15 May 2023

## **Salaam Educational Trust (SET)**

### **Independent Examiner's Report to the Salam Educational Trust.**

We report on the accounts of the Trust for the period ended 31 August 2022 which are set out on pages 8 to 14.

#### **Respective responsibilities of the Trustees and Independent 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 our 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 Commissioners (under section 145(5)(b) of the 2011 Act); and
- \* to state whether particular matters have come to our attention.

#### **Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

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 we do not express an audit opinion or otherwise 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 our examination, no matter has come to our attention:

1. Which gives us reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\_\_\_\_\_  
**Honorary Independent Examiner**

**Faruk Patel FFA FTA  
Stonebridge Accountants  
19a Chorley Old Road  
Bolton  
BL1 3AD**

16th May 2023

**Salaam Educational Trust (SET)**

**Statement of Financial Activities**

**For The Period Ending 31 August 2022**

	Notes	Unrestricted funds £	Restricted income funds £	2022 Total £	2021 Total £
<b><u>Incoming resources</u></b>					
<b>Incoming resources from generated funds</b>					
Donations Received	3	-	64,054	64,054	73,249
Government Grants		-	-	-	32,360
<b>Incoming resources from charitable activities</b>					
	4	-	-	-	-
<b>Other incoming resources</b>					
		-	-	-	-
<b>Total incoming resources</b>		<u>-</u>	<u>64,054</u>	<u>64,054</u>	<u>105,609</u>
 <b><u>Resources expended</u></b>					
<b>Charitable Activities</b>					
	5	-	64,663	64,663	45,092
Support Costs	6	-	20,629	20,629	23,588
<b>Total resources expended</b>		<u>-</u>	<u>85,292</u>	<u>85,292</u>	<u>68,680</u>
 <b>Net Movement in Funds</b>					
		-	(21,238)	(21,238)	36,929
<b>Total Funds Brought Forward</b>		<u>-</u>	<u>125,209</u>	<u>125,209</u>	<u>88,280</u>
<b>Total Funds Carried Forward</b>		<u>-</u>	<u>103,971</u>	<u>103,971</u>	<u>125,209</u>

**Salaam Educational Trust (SET)**

**Balance Sheet as at 31 August 2022**

	Notes	Unrestricted funds £	Restricted income funds £	2022 Total £	2021 Total £
<b>Fixed Assets</b>					
Tangible assets	9	-	4,933	4,933	6,783
<b>Total Fixed Assets</b>		<b>-</b>	<b>4,933</b>	<b>4,933</b>	<b>6,783</b>
<b>Current Assets</b>					
Debtors and Prepayments	10	-	92,133	92,133	83,133
Cash at bank and in hand		-	12,242	12,242	35,381
<b>Total Current Assets</b>		<b>-</b>	<b>104,375</b>	<b>104,375</b>	<b>118,514</b>
<b>Creditors: amounts falling due within one year</b>	11	-	5,337	5,337	88
<b>Net Current Assets</b>		<b>-</b>	<b>99,038</b>	<b>99,038</b>	<b>118,426</b>
<b>Net Assets</b>		<b>-</b>	<b>103,971</b>	<b>103,971</b>	<b>125,209</b>
<b>Funds of the Charity</b>					
Restricted funds		-	103,971	103,971	125,209
Unrestricted funds		-	-	-	-
<b>Total Funds</b>		<b>-</b>	<b>103,971</b>	<b>103,971</b>	<b>125,209</b>

Signed by two of the trustees on behalf of all the trustees on

Rizwan Seth  
15 May 2023

Ayub Hasan Mitha  
15 May 2023

## Salaam Educational Trust (SET)

### Notes forming part of the Financial Statements

#### For The Period Ending 31 August 2022

#### 1. Principal Accounting Policies

##### (a) Basis of accounting

These accounts have been prepared on the basis of historical cost (except that investments are shown at market value) in accordance with Accounting Standards and with the Charities Act 2011.

##### (b) Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

##### (c) Changes to previous accounts

No changes have been made to accounts for previous years.

#### 2. Accounting policies

##### INCOMING RESOURCES

##### Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

##### Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

##### Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### Tax reclaims on donations and gifts Gifts in kind

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

##### Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

##### Investment income Investment gains and losses

This is included in the accounts when receivable.

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

##### EXPENDITURE AND LIABILITIES

##### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

##### ASSETS

##### Tangible fixed assets for use by charity Investments

These are capitalised if they can be used for more than one year, and cost at least £250.

They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

##### Depreciation

Tangible assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property Improvements	10% Straight line
Sports & Leisure Equipment	10% Straight line
Office Equipment	20% Straight line
Equipment & Furnishings	10% Straight line

**Salaam Educational Trust (SET)**

**Notes forming part of the Financial Statements**

**For The Period Ending 31 August 2022**

**3. Voluntary income**

	<b>Unrestricted funds £</b>	<b>Restricted income funds £</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
Donations Received	-	64,054	64,054	73,249
Funeral Services Charges & Donations	-	-	-	-
Council Grant	-	-	-	-
Other Grants (JRS)	-	-	-	32,360
	<u>-</u>	<u>64,054</u>	<u>64,054</u>	<u>105,609</u>

**4. Incoming resources from charitable activities**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
Fitness Classes	-	-	-	-
IBB Deposit Account profit	-	-	-	-
Football Club	-	-	-	-
Criminal Records Check	-	-	-	-
Post Mortem - MRI Scan	-	-	-	-
Room Hire Income	-	-	-	-
Youth Activities Fees	-	-	-	-
Other Income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Salaam Educational Trust (SET)

Notes forming part of the Financial Statements

For The Period Ending 31 August 2022

5. Charitable activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
ACWY Vaccinations Purchases	-	-	-	-
British Association of Counselling Subscription	-	-	-	-
Circumcision Clinic Consultancy Fees	-	-	-	-
Counselling Fees	-	-	-	-
Criminal Records Bureau Subscription	-	-	-	-
Charitable Donations	-	7,895	7,895	-
Professional Fees	-	-	-	-
Community Training Projects	-	-	-	-
Post Mortem - MRI Scan & Other Funeral Expenses	-	-	-	-
Salaries	-	54,228	54,228	45,092
Staff Training	-	-	-	-
Casual Wages	-	2,540	2,540	-
Youth Projects	-	-	-	-
	<u>-</u>	<u>64,663</u>	<u>64,663</u>	<u>45,092</u>

6. Governance Costs

	Unrestricted £	Restricted £	Total £	Total £
Bad Debt	-	-	-	-
Independent Examination Fee	-	-	-	-
Legal & Professional Fees	-	140	140	1,269
Bank Charges	-	176	176	-
Cleaning of Premises	-	1,355	1,355	-
Insurance	-	-	-	-
Light and Heat	-	2,888	2,888	4,823
Motor and Travelling Expenses	-	-	-	-
Rates	-	3,891	3,891	3,891
Printing and Stationery	-	4,419	4,419	5,304
Rent	-	-	-	-
Repairs and Renewals	-	4,420	4,420	4,380
Advertising	-	-	-	-
Sundry and Cleaning Expenses	-	595	595	1,562
Telephone, IT and Website Costs	-	206	206	-
Water Charges	-	689	689	509
Depreciation	-	1,850	1,850	1,850
	<u>-</u>	<u>20,629</u>	<u>20,629</u>	<u>23,588</u>

Salaam Educational Trust (SET)

Notes forming part of the Financial Statements

For The Period Ending 31 August 2022

7. Details of certain items of expenditure

7.1 Trustee expenses

Trustees are not remunerated for their services and there were no out of pocket expenses paid this year.

7.2 Fees for Independent examination of the accounts

The accounts are being independently examined this year, and the independent examiner has been paid fees of £730 for their services.

8. Paid Employees

8.1 Staff costs

	2022	2021
	£	£
Gross wages and salaries	54,228	45,092
Employer's national insurance costs	-	-
Employer's pension costs	-	-
Redundancy costs	-	-
	<u>54,228</u>	<u>45,092</u>

8.2 Average number of employees in the year.

	2022	2021
Charitable Activities	16	12

9. Tangible fixed assets

	Property Improvements £	Sports & Leisure Equipment £	Office Equipment £	Equipment & Furnishings £	Total £
<b>Cost</b>					
At 1 September 2021	18,500	-	-	-	18,500
Disposals	-	-	-	-	-
Additions	-	-	-	-	-
At 31 August 2022	<u>18,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,500</u>
<b>Depreciation</b>					
At 1 September 2021	11,717	-	-	-	11,717
Charge for year	1,850	-	-	-	1,850
Additions	-	-	-	-	-
At 31 August 2022	<u>13,567</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,567</u>
<b>Net book value</b>					
At 31 August 2022	<u>4,933</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,933</u>
At 31 August 2021	<u>6,783</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,783</u>

**Salaam Educational Trust (SET)**

**Notes forming part of the Financial Statements**

**For The Period Ending 31 August 2022**

**10. Debtors and Prepayments**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Debtors	-	-
Other Debtors	92,133	83,133
Prepayments	-	-
	<u>92,133</u>	<u>83,133</u>

**11. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals	-	-
Other Creditors	5,337	88
Creditors	-	-
	<u>5,337</u>	<u>88</u>

No person or organisation holds any security over the assets of the society.

**SALAAM EDUCATIONAL TRUST**

England & Wales - Charity number 1159038

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# Accounts

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**Salaam Educational Trust (SET)**  
**Report and Financial Statements**  
**For the Period Ended 31 August 2021**  
**Charity Number: 159038**

STONEBRIDGE ACCOUNTANTS  
19A CHORLEY OLD ROAD  
LANCASHIRE  
BOLTON  
BL1 3AD

## **Salaam Educational Trust (SET)**

### **Contents Summary**

#### **For The Period Ending 31 August 2021**

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Report of the trustees	4 - 6
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Statement of financial activities	8
Balance sheet	9
Notes forming part of the financial statements	10-14

## Salaam Educational Trust (SET)

### Legal and Administration Information

#### For The Year Ending 31 August 2021

##### Trustees

<b>Name</b>	<b>Office</b>	<b>Appointed</b>	<b>Resigned</b>
Rizwan Seth	Secretary	01/09/2020	
Anwer Essa	Treasurer	01/09/2020	
Abdul Samad Tailor	Chairman	01/09/2020	
Ayub Hasan Mitha	Vice Chairman	01/09/2020	
Hasan Ahmed Patel		01/09/2020	16/11/2020 (Deceased)
Asfaq Patel			01/09/2020
Afzal Essa			01/09/2020
Maksud Mohammed Patel			01/09/2020
Mohsin Mohammed Patel			01/09/2020

##### Bankers

HSBC  
286 Garstang Road  
Preston  
Lancashire  
PR2 9RX

##### Independent Examiner

Stonebridge Accountants & Business Advisors  
19A Chorley Old Road  
Bolton  
Lancashire  
BL1 3AD

## **Salaam Educational Trust (SET)**

### **Report of the Trustees**

**For The Period Ending 31 August 2021**

## **Report of the Trustees for the year ended 31 August 2021**

### **Assalamaulaikum Warahmatullahe Wabarakatu**

The trustees present their report along with the financial statement for the charity for the year ended 31 August 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the charity's constitution and applicable law.

#### **Constitution and charitable objects**

The charity is constituted under a 1996 constitution and registered with The Charity Commissioners under charity number 159038 in 2014. The constitution has been amended in subsequent years, the latest amendment being in September 2020. The Trustees are elected every three years at the Annual General Meeting.

The objects of the SET shall be primarily for the benefit of the residents in the main Fulwood, Preston and the neighbourhood thereof by the advancement in the understanding of the Islamic religion, particularly but not exclusively by encouraging the establishing and maintenance of a community centre and pursuing the improved delivery of their services to the public, the promotion of racial and religious harmony between Muslims and non-Muslims in order to foster mutual understanding and toleration. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have a need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life. To Establishing an Islamic community organisation and to maintain and manage the same, (whether alone, or in co-operation with any local authority or other persons or body) in enhancement of the above objects. The promotion of such other charitable purposes particular for the benefit of the Muslim Community as the trustees think fit.

The charity is entirely run by volunteers and members offer their services to deliver the charitable objectives.

Since our last AGM, the SET has continued to make steady progress by the grace of the Almighty God. Once again it is our pleasure and honour to report to all the members that our society is in excellent shape. Most important of all our Society has been immeasurably helped and guided by the Grace and indeed mercy of the Almighty God and without his favour and his wish, man is incapable of achieving anything.

#### **Principle policies to achieve objectives**

The trustees shall raise and promote issues to the statutory authority bodies and any other organisation necessary in order to advance and achieve the objectives of the charity.

#### **Activities and Achievements**

We would like to take this opportunity to inform you of some of our achievements that were made during the past year and also share with you a glimpse of the future.

This year again saw the delivery of many initiatives through SET's core delivery and strands.

## **Salaam Educational Trust (SET)**

### **Report of the Trustees**

#### **For The Period Ending 31 August 2021**

##### **Key Priorities for 2020/2021 were to:**

- SET Executives and staff represent the Muslim community at strategic meetings such as the partnership, safeguarding and faith leaders.
- SET Executives and Staff attend LCM meetings and regional Council of Mosques Meetings in the North of England.
- Core work around providing essential services to the Muslim community such as providing arabic and islamic education, scouts, fitness classes, taekwondo and football groups. Services have all progressed and are increasing in numbers year on year.
- Carry out internal audits for Madrasah to prepare for the Out of School Settings regulations
- Arranged training sessions as part of the Paediatric First Aid, Safeguarding Level 1 and 2
- Interfaith initiatives have been strengthened with joint working with Masjids, events around history of muslims in Preston, Community open days, sharing benefits of Ramadan.
- Deal with other emerging issues which are unpredictable such as the Educational issues, Hate Crime, working with the Hospice, the rise of Extreme Right Wing activity in the city to name a few.
- The SET base is used by many groups and drop-ins such defib training.
- The SET base is used for bereavement and condolence for people of community for greiving purpose upon the death in family.
- A thanks to all volunteers at SET (Management, Funeral, Health, etc) without whom we simply would not be able to operate.

##### **Charity Assets**

The assets of the charity consist of the cost of improving the rented offices of the SET and also the furniture and equipment used in the offices.

##### **Risk Management**

The current account funds are held with a leading bank to minimise disruption to activities and reduce risk.

All investment decisions are made to achieve a reasonable return from acceptable sources according to Islamic Jurisprudence whilst minimising the risk.

##### **Reserve Policy and Future Plans**

At the year end the Trust held enough funds or provision for funds to pay for its expenses for the year. The charity is constantly looking at other grants to employ more people for specific projects.

## **Salaam Educational Trust (SET)**

### **Report of the Trustees**

#### **For The Period Ending 31 August 2021**

#### **Statement of the Trustees' Financial Responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of Salaam Educational Trust and its incoming resources and application of resources of the charity for the period. In preparing the financial statements, the trustees are required:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in Charities SORP
- Make judgements and estimates that are reasonably prudent
- State whether applicable accounting standard have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that SET will continue in business.

The Trustees are responsible for keeping sufficient accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitutions. 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.

**Aamin Summa Aamin.**

**Waalaykum Warahmatullahe Wabarakatu**

Approved by the Trustees of Salaam Educational Trust and signed on its behalf by:

Rizwan Seth  
(Secretary)

Ayub Hasan Mitha  
(Vice Chairman)

Date: 22nd August 2022

## **Salaam Educational Trust (SET)**

### **Independent Examiner's Report to the Salam Educational Trust.**

We report on the accounts of the Trust for the period ended 31 August 2021 which are set out on pages 8 to 14.

#### **Respective responsibilities of the Trustees and Independent 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 our 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 Commissioners (under section 145(5)(b) of the 2011 Act); and
- \* to state whether particular matters have come to our attention.

#### **Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

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 we do not express an audit opinion or otherwise 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 our examination, no matter has come to our attention:

1. Which gives us reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\_\_\_\_\_  
**Honorary Independent Examiner**

**Faruk Patel FFA FTA**  
**Stonebridge Accountants**  
**19a Chorley Old Road**  
**Bolton**  
**BL1 3AD**

22nd August 2022

**Salaam Educational Trust (SET)**

**Statement of Financial Activities**

**For The Period Ending 31 August 2021**

	Notes	Unrestricted funds £	Restricted income funds £	2021 Total £	2020 Total £
<b><u>Incoming resources</u></b>					
<b>Incoming resources from generated funds</b>					
Donations Received	3	-	73,249	73,249	69,633
Government Grants		-	32,360	32,360	33,598
<b>Incoming resources from charitable activities</b>					
	4	-	-	-	-
<b>Other incoming resources</b>					
		-	-	-	-
<b>Total incoming resources</b>		<u>-</u>	<u>105,609</u>	<u>105,609</u>	<u>103,231</u>
 <b><u>Resources expended</u></b>					
<b>Charitable Activities</b>					
	5	-	45,092	45,092	56,298
Support Costs	6	-	23,588	23,588	22,304
<b>Total resources expended</b>		<u>-</u>	<u>68,680</u>	<u>68,680</u>	<u>78,602</u>
 <b>Net Movement in Funds</b>					
		-	36,929	36,929	24,629
<b>Total Funds Brought Forward</b>		<u>-</u>	<u>88,280</u>	<u>88,280</u>	<u>63,651</u>
<b>Total Funds Carried Forward</b>		<u>-</u>	<u>125,209</u>	<u>125,209</u>	<u>88,280</u>

**Salaam Educational Trust (SET)**

**Balance Sheet as at 31 August 2021**

	Notes	Unrestricted funds £	Restricted income funds £	2021 Total £	2020 Total £
<b>Fixed Assets</b>					
Tangible assets	9	-	6,783	6,783	8,633
<b>Total Fixed Assets</b>		<b>-</b>	<b>6,783</b>	<b>6,783</b>	<b>8,633</b>
<b>Current Assets</b>					
Debtors and Prepayments	10	-	83,133	83,133	59,664
Cash at bank and in hand		-	35,381	35,381	22,861
<b>Total Current Assets</b>		<b>-</b>	<b>118,514</b>	<b>118,514</b>	<b>82,525</b>
<b>Creditors: amounts falling due within one year</b>	11	-	88	88	2,878
<b>Net Current Assets</b>		<b>-</b>	<b>118,426</b>	<b>118,426</b>	<b>79,647</b>
<b>Net Assets</b>		<b>-</b>	<b>125,209</b>	<b>125,209</b>	<b>88,280</b>
<b>Funds of the Charity</b>					
Restricted funds		-	125,209	125,209	88,280
Unrestricted funds		-	-	-	-
<b>Total Funds</b>		<b>-</b>	<b>125,209</b>	<b>125,209</b>	<b>88,280</b>

Signed by two of the trustees on behalf of all the trustees on

Rizwan Seth  
22 August 2022

Ayub Hasan Mitha  
22 August 2022

Salaam Educational Trust (SET)

Notes forming part of the Financial Statements

For The Period Ending 31 August 2021

1. Principal Accounting Policies

(a) Basis of accounting

These accounts have been prepared on the basis of historical cost (except that investments are shown at market value) in accordance with Accounting Standards and with the Charities Act 2011.

(b) Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

(c) Changes to previous accounts

No changes have been made to accounts for previous years.

2. Accounting policies

**INCOMING RESOURCES**

**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts  
Gifts in kind**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment income  
Investment gains and losses**

This is included in the accounts when receivable.

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs**

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

**Tangible fixed assets for use by charity  
Investments**

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Depreciation**

Tangible assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property Improvements	10% Straight line
Sports & Leisure Equipment	10% Straight line
Office Equipment	20% Straight line
Equipment & Furnishings	10% Straight line

**Salaam Educational Trust (SET)**

**Notes forming part of the Financial Statements**

**For The Period Ending 31 August 2021**

**3. Voluntary income**

	<b>Unrestricted funds £</b>	<b>Restricted income funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
Donations Received	-	73,249	73,249	69,633
Funeral Services Charges & Donations	-	-	-	-
Council Grant	-	-	-	25,000
Other Grants (JRS)	-	32,360	32,360	8,598
	<u>-</u>	<u>105,609</u>	<u>105,609</u>	<u>103,231</u>

**4. Incoming resources from charitable activities**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
Fitness Classes	-	-	-	-
IBB Deposit Account profit	-	-	-	-
Football Club	-	-	-	-
Criminal Records Check	-	-	-	-
Post Mortem - MRI Scan	-	-	-	-
Room Hire Income	-	-	-	-
Youth Activities Fees	-	-	-	-
Other Income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Salaam Educational Trust (SET)

Notes forming part of the Financial Statements

For The Period Ending 31 August 2021

5. Charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
ACWY Vaccinations Purchases	-	-	-	-
British Association of Counselling Subscription	-	-	-	-
Circumcision Clinic Consultancy Fees	-	-	-	-
Counselling Fees	-	-	-	-
Criminal Records Bureau Subscription	-	-	-	-
Lancashire Council of Mosques Subscription	-	-	-	-
Professional Fees	-	-	-	-
Community Training Projects	-	-	-	-
Post Mortem - MRI Scan & Other Funeral Expenses	-	-	-	-
Salaries	-	45,092	45,092	56,298
Staff Training	-	-	-	-
Casual Wages	-	-	-	-
Youth Projects	-	-	-	-
	<u>-</u>	<u>45,092</u>	<u>45,092</u>	<u>56,298</u>

6. Governance Costs

	Unrestricted £	Restricted £	Total £	Total £
Bad Debt	-	-	-	-
Independent Examination Fee	-	-	-	-
Legal & Professional Fees	-	1,269	1,269	250
Bank Charges	-	-	-	-
Equipment Hire	-	-	-	-
Insurance	-	-	-	-
Light and Heat	-	4,823	4,823	7,592
Motor and Travelling Expenses	-	-	-	-
Rates	-	3,891	3,891	5,777
Printing and Stationery	-	5,304	5,304	1,808
Rent	-	-	-	-
Repairs and Renewals	-	4,380	4,380	1,433
Advertising	-	-	-	-
Sundry and Cleaning Expenses	-	1,562	1,562	1,884
Telephone, IT and Website Costs	-	-	-	-
Water Charges	-	509	509	1,093
Depreciation	-	1,850	1,850	2,467
	<u>-</u>	<u>23,588</u>	<u>23,588</u>	<u>22,304</u>

Salaam Educational Trust (SET)

Notes forming part of the Financial Statements

For The Period Ending 31 August 2021

7. Details of certain items of expenditure

7.1 Trustee expenses

Trustees are not remunerated for their services and there were no out of pocket expenses paid this year.

7.2 Fees for Independent examination of the accounts

The accounts are being independently examined this year, and the independent examiner has been paid fees of £730 for their services.

8. Paid Employees

8.1 Staff costs

	2021 £	2020 £
Gross wages and salaries	45,092	56,298
Employer's national insurance costs	-	-
Employer's pension costs	-	-
Redundancy costs	-	-
	<u>45,092</u>	<u>56,298</u>

8.2 Average number of employees in the year.

	2021	2020
Charitable Activities	12	6

9. Tangible fixed assets

	Property Improvements £	Sports & Leisure Equipment £	Office Equipment £	Equipment & Furnishings £	Total £
<b>Cost</b>					
At 1 September 2020	18,500	-	-	-	18,500
Disposals	-	-	-	-	-
Additions	-	-	-	-	-
At 31 August 2021	<u>18,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,500</u>
<b>Depreciation</b>					
At 1 September 2020	9,867	-	-	-	9,867
Charge for year	1,850	-	-	-	1,850
Additions	-	-	-	-	-
At 31 August 2021	<u>11,717</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,717</u>
<b>Net book value</b>					
At 31 August 2021	<u>6,783</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,783</u>
At 31 August 2020	<u>8,633</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,633</u>

**Salaam Educational Trust (SET)**

**Notes forming part of the Financial Statements**

**For The Period Ending 31 August 2021**

**10. Debtors and Prepayments**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Debtors	-	-
Other Debtors	83,133	59,664
Prepayments	-	-
	<u>83,133</u>	<u>59,664</u>

**11. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals	-	-
Other Creditors	88	2,878
Creditors	-	-
	<u>88</u>	<u>2,878</u>

No person or organisation holds any security over the assets of the society.

**SALAAM EDUCATIONAL TRUST**

England & Wales - Charity number 1159038

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# Accounts

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**Salaam Educational Trust (SET)**  
**Report and Financial Statements**  
**For the Period Ended 31 August 2020**  
**Charity Number: 159038**

STONEBRIDGE ACCOUNTANTS  
19A CHORLEY OLD ROAD  
LANCASHIRE  
BOLTON  
BL1 3AD

## **Salaam Educational Trust (SET)**

### **Contents Summary**

#### **For The Period Ending 31 August 2020**

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## **Salaam Educational Trust (SET)**

### **Legal and Administration Information**

**For The Year Ending 31 August 2019**

#### **Trustees**

<b>Name</b>	<b>Office</b>
Asfaq Patel	Secretary
Afzal Essa	Treasurer
Maksud Mohammed Patel	Chairman
Mohsin Mohammed Patel	Vice Chairman

#### **Bankers**

HSBC  
286 Garstang Road  
Preston  
Lancashire  
PR2 9RX

#### **Solicitors**

#### **Independent Examiner**

Stonebridge Accountants & Business Advisors  
19A Chorley Old Road  
Bolton  
Lancashire  
BL1 3AD

## **Salaam Educational Trust (SET)**

### **Report of the Trustees**

**For The Period Ending 31 August 2020**

## **Report of the Trustees for the year ended 31 August 2020**

### **Assalamaulaikum Warahmatullahe Wabarakatu**

The trustees present their report along with the financial statement for the charity for the year ended 31 March 2019. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the charity's constitution and applicable law.

#### **Constitution and charitable objects**

The charity is constituted under a 1996 constitution and registered with The Charity Commissioners under charity number 1114004 in 2006. The constitution has been amended in subsequent years, the latest amendment being in December 2005. The Trustees are elected at the Bi-Annual General Meeting.

The objects of the SET shall be primarily for the benefit of the residents in the main Fulwood, Preston and the neighbourhood thereof by the advancement in the understanding of the Islamic religion, particularly but not exclusively by encouraging the establishing and maintenance of a community centre and pursuing the improved delivery of their services to the public, the promotion of racial and religious harmony between Muslims and non-Muslims in order to foster mutual understanding and toleration. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have a need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life. To Establishing an Islamic community organisation and to maintain and manage the same, (whether alone, or in co-operation with any local authority or other persons or body) in enhancement of the above objects. The promotion of such other charitable purposes particular for the benefit of the Muslim Community as the trustees think fit.

The charity is entirely run by volunteers and members offer their services to deliver the charitable objectives.

Since our last AGM, the SET has continued to make steady progress by the grace of the Almighty God. Once again it is our pleasure and honour to report to all the members that our society is in excellent shape. Most important of all our Society has been immeasurably helped and guided by the Grace and indeed mercy of the Almighty God and without his favour and his wish, man is incapable of achieving anything.

#### **Principle policies to achieve objectives**

The trustees shall raise and promote issues to the statutory authority bodies and any other organisation necessary in order to advance and achieve the objectives of the charity.

#### **Activities and Achievements**

We would like to take this opportunity to inform you of some of our achievements that were made during the past year and also share with you a glimpse of the future.

This year again saw the delivery of many initiatives through SET's core delivery and strands.

## **Salaam Educational Trust (SET)**

### **Report of the Trustees**

#### **For The Period Ending 31 August 2020**

##### **Key Priorities for 2019/2020 were to:**

- SET Executives and staff represent the Muslim community at strategic meetings such as the partnership, safeguarding and faith leaders.
- SET Executives and Staff attend LCM meetings and regional Council of Mosques Meetings in the North of England.
- Core work around providing essential services to the Muslim community such as providing arabic and islamic education, scouts, fitness classes, taekwondo and football groups. Services have all progressed and are increasing in numbers year on year.
- Carry out internal audits for Madrasah to prepare for the Out of School Settings regulations
- Arranged training sessions as part of the Paediatric First Aid, Safeguarding Level 1 and 2
- Interfaith initiatives have been strengthened with joint working with Masjids, events around history of muslims in Preston, Community open days, sharing benefits of Ramadan.
- Deal with other emerging issues which are unpredictable such as the Educational issues, Hate Crime, working with the Hospice, the rise of Extreme Right Wing activity in the city to name a few.
- The SET base is used by many groups and drop-ins such defib training.
- The SET base is used for bereavement and condolence for people of community for greiving purpose upon the death in family.
- A thanks to all volunteers at SET (Management, Funeral, Health, etc) without whom we simply would not be able to operate.

##### **Charity Assets**

The assets of the charity consist of the cost of improving the rented offices of the SET and also the furniture and equipment used in the offices.

##### **Risk Management**

The current account funds are held with a leading bank to minimise disruption to activities and reduce risk.

All investment decisions are made to achieve a reasonable return from acceptable sources according to Islamic Jurisprudence whilst minimising the risk.

##### **Reserve Policy and Future Plans**

At the year end the Trust held enough funds or provision for funds to pay for its expenses for the year. The charity is constantly looking at other grants to employ more people for specific projects.

## **Salaam Educational Trust (SET)**

### **Report of the Trustees**

#### **For The Period Ending 31 August 2020**

#### **Statement of the Trustees' Financial Responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 Bolton Council of Mosques and its incoming resources and application of resources of the charity for the period. In preparing the financial statements, the trustees are required:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in Charities SORP
- Make judgements and estimates that are reasonably prudent
- State whether applicable accounting standard have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that SET will continue in business.

The Trustees are responsible for keeping sufficient accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitutions. 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.

**Aamin Summa Amin.**

**Waalaykum Warahmatullahe Wabarakatu**

Approved by the Trustees of Salaam Educational Trust and signed on its behalf by:

Asfaq Patel  
(Secretary)

Maksud Patel  
(Chairman)

Date: 28th May 2021

## **Salaam Educational Trust (SET)**

### **Independent Examiner's Report to the Salam Educational Trust.**

We report on the accounts of the Trust for the period ended 31 August 2020, which are set out on pages 8 to 14.

#### **Respective responsibilities of the Trustees and Independent 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 our 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 Commissioners (under section 145(5)(b) of the 2011 Act); and
- \* to state whether particular matters have come to our attention.

#### **Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

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 we do not express an audit opinion or otherwise 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 our examination, no matter has come to our attention:

1. Which gives us reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\_\_\_\_\_  
**Honorary Independent Examiner**

**Faruk Patel FFA FTA  
Stonebridge Accountants  
19a Chorley Old Road  
Bolton  
BL1 3AD**

30th May 2021

**Salaam Educational Trust (SET)**

**Statement of Financial Activities**

**For The Period Ending 31 August 2020**

	Notes	Unrestricted funds £	Restricted income funds £	2020 Total £	2019 Total £
<b><u>Incoming resources</u></b>					
<b>Incoming resources from generated funds</b>					
Donations Received	3	-	69,633	69,633	85,273
Government Grants		-	33,598	33,598	-
<b>Incoming resources from charitable activities</b>					
	4	-	-	-	-
<b>Other incoming resources</b>					
		-	-	-	-
<b>Total incoming resources</b>		<u>-</u>	<u>103,231</u>	<u>103,231</u>	<u>85,273</u>
 <b><u>Resources expended</u></b>					
<b>Charitable Activities</b>					
	5	-	56,298	56,298	26,738
Support Costs	6	-	22,304	22,304	15,739
<b>Total resources expended</b>		<u>-</u>	<u>78,602</u>	<u>78,602</u>	<u>42,477</u>
 <b>Net Movement in Funds</b>					
		-	24,629	24,629	42,796
<b>Total Funds Brought Forward</b>		<u>-</u>	<u>20,855</u>	<u>20,855</u>	<u>20,855</u>
<b>Total Funds Carried Forward</b>		<u>-</u>	<u>45,484</u>	<u>45,484</u>	<u>63,651</u>

**Salaam Educational Trust (SET)**

**Balance Sheet as at 31 August 2020**

	Notes	Unrestricted funds £	Restricted income funds £	2020 Total £	2019 Total £
<b>Fixed Assets</b>					
Tangible assets	9	-	8,633	8,633	11,100
<b>Total Fixed Assets</b>		<b>-</b>	<b>8,633</b>	<b>8,633</b>	<b>11,100</b>
<b>Current Assets</b>					
Debtors and Prepayments	10	1,654	-	1,654	2,610
Cash at bank and in hand		-	49,941	49,941	49,941
<b>Total Current Assets</b>		<b>1,654</b>	<b>49,941</b>	<b>51,595</b>	<b>52,551</b>
<b>Creditors: amounts falling due within one year</b>	11	-	11,000	11,000	11,000
<b>Net Current Assets</b>		<b>1,654</b>	<b>38,941</b>	<b>40,595</b>	<b>41,551</b>
<b>Net Assets</b>		<b>1,654</b>	<b>47,574</b>	<b>49,228</b>	<b>52,651</b>
<b>Funds of the Charity</b>					
Restricted funds		-	20,855	20,855	20,855
Unrestricted funds		-	34,186	34,186	34,186
<b>Total Funds</b>		<b>-</b>	<b>55,041</b>	<b>55,041</b>	<b>55,041</b>

Signed by two of the trustees on behalf of all the trustees on

Asfaq Patel  
27 May 2021

Maksud Patel  
27 May 2021

Salaam Educational Trust (SET)

Notes forming part of the Financial Statements

For The Period Ending 31 August 2020

1. Principal Accounting Policies

(a) Basis of accounting

These accounts have been prepared on the basis of historical cost (except that investments are shown at market value) in accordance with Accounting Standards and with the Charities Act 2011.

(b) Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

(c) Changes to previous accounts

No changes have been made to accounts for previous years.

2. Accounting policies

**INCOMING RESOURCES**

**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts  
Gifts in kind**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment income  
Investment gains and losses**

This is included in the accounts when receivable.

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs**

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

**Tangible fixed assets for use by charity  
Investments**

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Depreciation**

Tangible assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property Improvements	10% Straight line
Sports & Leisure Equipment	10% Straight line
Office Equipment	20% Straight line
Equipment & Furnishings	10% Straight line

**Salaam Educational Trust (SET)**

**Notes forming part of the Financial Statements**

**For The Period Ending 31 August 2020**

**3. Voluntary income**

	<b>Unrestricted funds £</b>	<b>Restricted income funds £</b>	<b>2020 Total £</b>	<b>2019 Total £</b>
Donations Received	-	69,633	69,633	85,273
Funeral Services Charges & Donations	-	-	-	-
Council Grant		25,000	25,000	-
Other Grants (JRS)	-	8,598	8,598	-
	<u>-</u>	<u>103,231</u>	<u>103,231</u>	<u>85,273</u>

**4. Incoming resources from charitable activities**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2020 Total £</b>	<b>2019 Total £</b>
Fitness Classes	-	-	-	-
IBB Deposit Account profit	-	-	-	-
Football Club	-	-	-	-
Criminal Records Check	-	-	-	-
Post Mortem - MRI Scan	-	-	-	-
Room Hire Income	-	-	-	-
Youth Activities Fees	-	-	-	-
Other Income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Salaam Educational Trust (SET)

Notes forming part of the Financial Statements

For The Period Ending 31 August 2020

5. Charitable activities

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
ACWY Vaccinations Purchases	-	-	-	-
British Association of Counselling Subscription	-	-	-	-
Circumcision Clinic Consultancy Fees	-	-	-	-
Counselling Fees	-	-	-	-
Criminal Records Bureau Subscription	-	-	-	-
Lancashire Council of Mosques Subscription	-	-	-	-
Professional Fees	-	-	-	-
Community Training Projects	-	-	-	-
Post Mortem - MRI Scan & Other Funeral Expenses	-	-	-	-
Salaries	-	56,298	56,298	26,738
Staff Training	-	-	-	-
Casual Wages	-	-	-	-
Youth Projects	-	-	-	-
	<u>-</u>	<u>56,298</u>	<u>56,298</u>	<u>26,738</u>

6. Governance Costs

	Unrestricted £	Restricted £	Total £	Total £
Bad Debt	-	-	-	-
Independent Examination Fee	-	-	-	-
Legal & Professional Fees	-	250	250	889
Bank Charges	-	-	-	-
Equipment Hire	-	-	-	-
Insurance	-	-	-	-
Light and Heat	-	7,592	7,592	5,706
Motor and Travelling Expenses	-	-	-	-
Rates	-	5,777	5,777	3,747
Printing and Stationery	-	1,808	1,808	20
Rent	-	-	-	-
Repairs and Renewals	-	1,433	1,433	2,745
Advertising	-	-	-	21
Sundry and Cleaning Expenses	-	1,884	1,884	-
Telephone, IT and Website Costs	-	-	-	-
Water Charges	-	1,093	1,093	761
Depreciation	-	2,467	2,467	1,850
	<u>-</u>	<u>22,304</u>	<u>22,304</u>	<u>15,739</u>

**Salaam Educational Trust (SET)**

**Notes forming part of the Financial Statements**

**For The Period Ending 31 August 2020**

**7. Details of certain items of expenditure**

**7.1 Trustee expenses**

Trustees are not remunerated for their services and there were no out of pocket expenses paid this year.

**7.2 Fees for Independent examination of the accounts**

The accounts are being independently examined this year, and the independent examiner has been paid fees of £730 for their services.

**8. Paid Employees**

**8.1 Staff costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Gross wages and salaries	56,298	24,510
Employer's national insurance costs	0	0
Employer's pension costs	0	0
Redundancy costs	-	-
	<u>56,298</u>	<u>24,510</u>

**8.2 Average number of employees in the year.**

	<b>2020</b>	<b>2019</b>
Charitable Activities	6	8

**9. Tangible fixed assets**

	<b>Property Improvements</b>	<b>Sports &amp; Leisure Equipment</b>	<b>Office Equipment</b>	<b>Equipment &amp; Furnishings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
At 1 April 2019	18,500	-	-	-	18,500
Disposals	-	-	-	-	-
Additions	-	-	-	-	-
At 31 August 2020	<u>18,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,500</u>
<b>Depreciation</b>					
At 1 April 2019	7,400	-	-	-	7,400
Charge for year	2,467	-	-	-	2,467
Additions	-	-	-	-	-
At 31 August 2020	<u>9,867</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,867</u>
<b>Net book value</b>					
At 31 August 2020	<u>8,633</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,633</u>
At 31 March 2019	<u>11,100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,100</u>

**Salaam Educational Trust (SET)**

**Notes forming part of the Financial Statements**

**For The Period Ending 31 August 2020**

**10. Debtors and Prepayments**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Debtors	0	2,610
Other Debtors	1,654	0
Prepayments	0	0
	<u>1,654</u>	<u>2,610</u>

**11. Creditors: amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Accruals	-	-
Other Creditors	58,010	-
Creditors	-	-
	<u>58,010</u>	<u>-</u>

No person or organisation holds any security over the assets of the society.