

SALAM TRUST

England & Wales · Charity number 1166526

Details

Status Registered

Legal form Charitable company

Company number [10009228](#)

Registered 2016-04-13

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

Contact

Address 818 Alum Rock Road
Birmingham
B8 2TX

Phone 07985670451

Activities

Objects: (1)TO ADVANCE THE RELIGION OF ISLAM, BY MEANS OF, BUT NOT EXCLUSIVELY, PROMOTING THE TEACHINGS AND TENETS OF ISLAM, PROVISION OF FACILITIES FOR WORSHIP AND PROVISION OF FACILITIES FOR ISLAMIC EDUCATION, IN ACCORDANCE WITH THE TEACHINGS OF THE QURAN AND SUNNAH OF THE PROPHET MUHAMMAD PBUH AS EXPOUNDED BY THE AHLE SUNNAH WAL JAMAH SCHOOL OF THOUGHT;(2)TO RELIEVE FINANCIAL HARDSHIP, DISTRESS AND SUFFERING AMONG POOR PEOPLE, REFUGEES, VICTIMS OF NATURAL DISASTERS AND OTHER PEOPLE IN NEED, BY MEANS OF, BUT NOT EXCLUSIVELY, MAKING GRANTS OR LOANS FOR PROVIDING OR PAYING FOR ITEMS, EQUIPMENT, SERVICES AND FACILITIES, INCLUDING THE PROVISION OF FOOD, CLOTHING, AND ACCOMMODATION FOR THE SAID PERSONS;(3)TO ADVANCE EDUCATION FOR THE BENEFIT OF THE POOR, THE UNDERPRIVILEGED AND THE GENERAL PUBLIC BY MEANS OF, BUT NOT EXCLUSIVELY, THE PROVISION OR THE ASSISTANCE IN THE PROVISION OF EDUCATIONAL ACTIVITIES AND FACILITIES, SUCH AS SCHOOLS, LIBRARIES AND TRAINING CENTRES;(4)TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS, PARTICULARLY, BUT NOT LIMITED TO, RESIDENTS OF BIRMINGHAM, WHO HAVE 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.

Activities: THE SALAM TRUST PROVIDES PUBLIC BENEFIT THROUGH ITS PROGRAMMES OF PRAYERS AND CELEBRATION OF THE KEY EVENTS IN THE ISLAMIC CALENDER. ACTIVITIES ARE OPENED FOR EVERYONE IN THE COMMUNITY. THE SALAM TRUST PROVIDES CONGREGATIONAL PRAYERS, FRIDAY SERMONS AND EID PRAYERS.

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£105,000	£66,676	-	-
2024-03-31	£114,161	£62,772	-	-
2023-03-31	£112,014	£71,888	-	-
2022-03-31	£153,991	£54,960	-	-
2021-03-31	£81,023	£37,767	-	-

Trustees

Name	Role	Appointed
AKHTAR-UZ-ZAMAN GHOURI		2016-02-17
ALLAH DITTA		2016-02-17
KHALID HUSSAIN		2016-02-17

SALAM TRUST

England & Wales - Charity number 1166526

Accounts

SALAM TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

Company Registered No: 10009228

Charity Commission No: 1166526

SALAM TRUST

**818 Alum Rock Road
Birmingham B8 2TX**

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SALAM TRUST

SIGNIFICANT INFORMATION

Salam Trust is established as a company limited by guarantee (Company Registered No: 1000928).Charity Commission no 1166526. The affairs of the association are governed by its memorandum and articles of association. The liability of the members in the event of the Association being wound up is limited to a sum not exceeding £1.

DIRECTORS/TRUSTEES

Allah Ditta
Akthar-Uz-Zaman
Khalid Hussain

REGISTERED OFFICE

818 Alum Rock Road
Birmingham
B8 2TX

**TRUSTEES' REPORT FOR THE YEAR ENDED
31 MARCH 2025**

The Trustees present their report for the period ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies on page 8 and comply with the charity's applicable law.

The charity was incorporated as a private company limited by guarantee on 17 February 2016

OBJECTS

The objects of the charity are to advance religion in accordance with the teachings of Islam. To advance education for the benefit for the poor, under privileged and general public. To advance education and promote the community participation in healthy recreation by providing facilities for playing particular sports. The building and maintenance of a mosque in particular but not exclusively for the benefit of the local and surrounding Muslim community in Birmingham.

ACTIVITIES AND PROGRESS

Salam Trust provides public benefit through its programmes of prayers and celebration of the key events in the Islamic Calendar. Activities are open to everyone in the community. The mosque also provides Congregational Prayers, Friday Sermons and Eid Prayers. During the year Salam Trust arranged Eid Prayers at local Ward End park for Muslims to attend the congregation. For younger children there are summer and winter schools during holiday period and evening classes. Trustees are also planing for the future to have facilities for homeless people in the community.

FINANCE

During the period the charity raised funds by collecting donations and interest free friendly loans from the community members.

TRUSTEES' RESPONSIBILITY FOR THE ACCOUNTS

Charity law requires the trustees of the Association to prepare statements of accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the trustees are required to :

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent.
- to prepare the financial statements in accordance with the methods and principles set out in the Statement of Recommended Practice Accounting and Reporting by Charities and to state whether or not the accounts have been prepared in accordance with that statement and applicable accounting standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to
- presume that the charity will continue in operation.

**TRUSTEES' REPORT FOR THE YEAR ENDED
31 MARCH 2025 (continued)**

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Association, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 2000. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities

RISK MANAGEMENT

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the project , and are satisfied that systems are in place to mitigate our exposure to major risks.

RESERVES POLICY

The Reserve Fund represents unrestricted funds. The Trustees aim to maintain sufficient reserves so as to give flexibility to cover temporary timing differences for donations received, adequate working capital for core costs and which allow them to respond quickly to the needs of the Trust.

On behalf of the Managing Committee

..... Trustee
K Hussain

22 December 2025

**Charity No:1166526.
Company No:10009228**

**Independent Examiner's Report to the Trustees of
Salam Trust On accounts fro the year ended 31 March 2025**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 5 to 10

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 The accounts have not been prepared in accordance with Charities SORP (FRS 102)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**MAHMOOD AHED
CHARTERED CERTIFIED ACCOUNTANT**

22 December 2025

**784 Alum Rock Road
Ward End
Birmingham B8 2TE**

Company Registered No: 10009228

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
Income	£	£
	Unrestricted Funds	Unrestricted Funds
Donations and legacies		
Donations received	105,000	114,161
	-----	-----
Total incoming resources	105,000	114,161
	=====	=====
 Charitable expenditure		
 <i>Governance and support cost</i>		
Teachers fees	50,908	52,399
Pension cost	656	946
Rates and water	1,088	533
Insurance	1,384	1,296
Heat and light	10,483	6,468
Promotion and awareness		-
Building repairs	122	-
Accountancy fee	300	300
Sundry expenses	690	510
Bank charges	1,045	320
	-----	-----
Total	66,676	62,772
	=====	=====
Net Incoming Resources for the year	38,324	51,389
 Funds Balance brought forward	 868,751	 817,362
	-----	-----
Fund balance carried forward	907,075	868,751
	=====	=====

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities

Company Registered No: 10009228

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

		2025	2024
	Notes		£
INCOME			
Donations	2	105,000	114,161
		-----	-----
Gross Income		<u>105,000</u>	<u>114,161</u>
EXPENDITURE			
Governance and support cost		66,676	62,772
		-----	-----
Total expenditure		<u>66,676</u>	<u>62,772</u>
Net Income for the year		38,324	51,389
Funds balance brought forward		868,751	817,362
		-----	-----
Funds balance carried forward		<u>907,075</u>	<u>868,751</u>

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities, and the reported surplus was found under the historical cost convention.

The notes on page 8 to 10 form an integral part of these accounts.

Company Registered No: 10009228

**BALANCE SHEET
AS AT 31 MARCH 2025**

	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible assets	4		830,974		826,618
			-----		-----
			830,974		826,618
CURRENT ASSETS					
Cash at bank and in hand		131,790		93,583	
		-----		-----	
CREDITORS: Amounts falling due within one year	5	55,691		51,450	
		-----		-----	
TOTAL ASSETS LESS CURRENT LIABILITIES			76,099		42,133
			-----		-----
TOTAL ASSETS LESS CURRENT LIABILITIES			907,073		868,751
			=====		=====
FUNDS					
General funds	6		907,073		868,751
			-----		-----
			907,073		868,751
			=====		=====

For the period ended 31 March 2025 the charitable company was entitled to exemption from audit under subsection 1 of section 447 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP

Approved by the board of directors on 22 December 2025 and signed on their behalf by:

.....K Hussain
DIRECTOR/TRUSTEE

The notes on pages 8 to 10 form an integral part of these accounts.

Company Registered No: 10009228

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

Summary of significant accounting policies

1. Basis of preparation

1.1 Basis of accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accountancy policy notes. Where necessary the headings laid down in the Companies Act have been adapted to meet the special activities of the Association.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Income

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted funds until it is used.

1.3 Gifts in kind

The charity receives the benefit of work carried out by volunteers, and receives the use of facility and equipment without charge. No value is placed on these items, where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

1.4 Taxation

As a registered charity, the company benefits from Rates relief and is generally exempt from Income tax and Capital Gains Tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Company Registered No: 10009228

NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025

1.5 Depreciation

No depreciation is provided in the accounting period as construction of buildings is in progress

1.6 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably

	2025	2024
	£	£
2. DONATIONS AND GIFTS		
Donations received	105,000	114,161
	<u>105,000</u>	<u>114,161</u>

3. MANAGEMENT AND ADMINISTRATION

During the year one of the Trustees Mr K Hussain received £17895 (2024 16,300) for teaching classes

Average No of Employees **3** **3**

4 TANGIBLE FIXED ASSETS

	Freehold properties £	Total £
Cost		
As at 31/03/2024	826,618	826,618
Additions	4,356	-
	<u>830,974</u>	<u>826,618</u>
As at 31/03/2025	<u>830,974</u>	<u>826,618</u>
Depreciation		
Charge for year	-	-
	<u>-</u>	<u>-</u>
As at 31/03/2025	<u>-</u>	<u>-</u>
Net book value At 31/03/2025	<u>830,974</u>	<u>826,618</u>
Net book value		
At 31/03/2024	<u>826,618</u>	<u>826,618</u>

Company Registered No: 10009228

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
5. CREDITORS: Amounts falling due within one year		
Interest free loans	52,000	47,000
Other creditors	3,691	4,450
	-----	-----
	<u>55,691</u>	<u>51,450</u>
	=====	=====
 6. FUNDS		
	Unrestricted funds	
Opening	868,751	
Incoming resources	105,000	
Outgoing resources	(66,678)	

As at 31 March 2025	<u>907,073</u>	
	=====	
Represented by		
Tangible fixed assets	830,974	
Net current assets	76,099	

	<u>907,073</u>	
	=====	

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. There is no formal policy of transfer between funds or on the allocation of funds to designated funds.

SALAM TRUST

England & Wales - Charity number 1166526

Accounts

SALAM TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

Company Registered No: 10009228

Charity Commission No: 1166526

SALAM TRUST

**818 Alum Rock Road
Birmingham B8 2TX**

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SALAM TRUST

SIGNIFICANT INFORMATION

Salam Trust is established as a company limited by guarantee (Company Registered No: 1000928). Charity Commission no 1166526. The affairs of the association are governed by its memorandum and articles of association. The liability of the members in the event of the Association being wound up is limited to a sum not exceeding £1.

DIRECTORS/TRUSTEES

Allah Ditta
Akthar-Uz-Zaman
Khalid Hussain

REGISTERED OFFICE

818 Alum Rock Road
Birmingham
B8 2TX

**TRUSTEES' REPORT FOR THE YEAR ENDED
31 MARCH 2024**

The Trustees present their report for the period ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies on page 8 and comply with the charity's applicable law.

The charity was incorporated as a private company limited by guarantee on 17 February 2016

OBJECTS

The objects of the charity are to advance religion in accordance with the teachings of Islam. To advance education for the benefit for the poor, under privileged and general public. To advance education and promote the community participation in healthy recreation by providing facilities for playing particular sports. The building and maintenance of a mosque in particular but not exclusively for the benefit of the local and surrounding Muslim community in Birmingham.

ACTIVITIES AND PROGRESS

Salam Trust provides public benefit through its programmes of prayers and celebration of the key events in the Islamic Calendar. Activities are open to everyone in the community. The mosque also provides Congregational Prayers, Friday Sermons and Eid Prayers. During the year Salam Trust arranged Eid Prayers at local Ward End park for Muslims to attend the congregation. For younger children there are summer and winter schools during holiday period and evening classes. Trustees are also planing for the future to have facilities for homeless people in the community.

FINANCE

During the period the charity raised funds by collecting donations and interest free friendly loans from the community members.

TRUSTEES' RESPONSIBILITY FOR THE ACCOUNTS

Charity law requires the trustees of the Association to prepare statements of accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the trustees are required to :

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent.
- to prepare the financial statements in accordance with the methods and principles set out in the Statement of Recommended Practice Accounting and Reporting by Charities and to state whether or not the accounts have been prepared in accordance with that statement and applicable accounting standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to
- presume that the charity will continue in operation.

**TRUSTEES' REPORT FOR THE YEAR ENDED
31 MARCH 2024 (continued)**

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Association, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 2000. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities

RISK MANAGEMENT

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the project , and are satisfied that systems are in place to mitigate our exposure to major risks.

RESERVES POLICY

The Reserve Fund represents unrestricted funds. The Trustees aim to maintain sufficient reserves so as to give flexibility to cover temporary timing differences for donations received, adequate working capital for core costs and which allow them to respond quickly to the needs of the Trust.

On behalf of the Managing Committee

..... Trustee
K Hussain

22 October 2024

Charity No:1166526.
Company No:10009228

**Independent Examiner's Report to the Trustees of
Salam Trust On accounts fro the year ended 31 March 2024**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 5 to 10

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with Charities SORP (FRS 102)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

MAHMOOD AHED
CHARTERED CERTIFIED ACCOUNTANT

22 October 2024

784 Alum Rock Road
Ward End
Birmingham B8 2TE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
Income	£	£
	Unrestricted	Unrestricted
	Funds	Funds
Donations and legacies		
Donations received	114,161	112,014
	-----	-----
Total incoming resources	114,161	112,014
	=====	=====
 Charitable expenditure		
<i>Governance and support cost</i>		
Teachers fees	52,399	59,688
Pension cost	946	828
Rates and water	533	441
Insurance	1,296	1,263
Heat and light	6,468	7,836
Promotion and awareness	-	250
Building repairs	-	605
Accountancy fee	300	300
Sundry expenses	510	364
Bank charges	320	313
	-----	-----
Total	62,772	71,888
	=====	=====
Net Incoming Resources for the year	51,389	40,126
Funds Balance brought forward	817,362	777,236
	-----	-----
Fund balance carried forward	868,751	817,362
	=====	=====

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

		2024	2023
	Notes		£
INCOME			
Donations	2	114,161	112,014
		-----	-----
Gross Income		114,161	112,014
		=====	=====
EXPENDITURE			
Governance and support cost		62,772	71,888
		-----	-----
Total expenditure		62,772	71,888
		=====	=====
Net Income for the year		51,389	40,126
Funds balance brought forward		817,362	777,236
		-----	-----
Funds balance carried forward		868,751	817,362
		=====	=====

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities, and the reported surplus was found under the historical cost convention.

The notes on page 8 to 10 form an integral part of these accounts.

AS AT 31 MARCH 2024

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets	4		826,618		781,976
			-----		-----
			826,618		781,976
CURRENT ASSETS					
Cash at bank and in hand		93,583		71,495	
		-----		-----	
CREDITORS: Amounts falling due within one year	5	51,450		36,109	
		-----		-----	
TOTAL ASSETS LESS CURRENT LIABILITIES			42,133		35,386
			-----		-----
TOTAL ASSETS LESS CURRENT LIABILITIES			868,751		817,362
			=====		=====
FUNDS					
General funds	6		868,751		817,362
			-----		-----
			868,751		817,362
			=====		=====

For the period ended 31 March 2024 the charitable company was entitled to exemption from audit under subsection 1 of section 447 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP

Approved by the board of directors on 22 October 2024 and signed on their behalf by:

.....K Hussain
DIRECTOR/TRUSTEE

The notes on pages 8 to 10 form an integral part of these accounts.

Summary of significant accounting policies

1. Basis of preparation

1.1 Basis of accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accountancy policy notes. Where necessary the headings laid down in the Companies Act have been adapted to meet the special activities of the Association.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A

The financial statements are prepared on a going concern basis under the historical cost convention The financial statements are presented in sterling which is the functional currency of the charity.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Income

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted funds until it is used.

1.3 Gifts in kind

The charity receives the benefit of work carried out by volunteers, and receives the use of facility and equipment without charge. No value is placed on these items, where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

1.4 Taxation

As a registered charity, the company benefits from Rates relief and is generally exempt from Income tax and Capital Gains Tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

1.5 Depreciation

No depreciation is provided in the accounting period as construction of buildings is in progress

1.6 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably

	2024	2023
	£	£
2. DONATIONS AND GIFTS		
Donations received	114,161	112,014
	-----	-----
	114,161	112,014
	=====	=====

3. MANAGEMENT AND ADMINISTRATION

During the year one of the Trustees Mr K Hussain received £16,300 (2023- 10956) for teaching classes

4 TANGIBLE FIXED ASSETS

	Freehold property	Total
	£	£
Cost		
As at 31/03/2023	781,976	781,976
Additions	44,642	44,642
	-----	-----
As at 31/03/2024	826,618	826,618
	=====	=====
Depreciation		
Charge for year	-	-
	-----	-----
As at 31/03/2024	-	-
	=====	=====
Net book value At 31/03/2024	826,618	826,618
	=====	=====
Net book value		
At 31/03/2023	781,976	781,976
	=====	=====

	2024	2023
		£
5. CREDITORS: Amounts falling due within one year		
Interest free loans	47,000	32,000
Other creditors	4,450	4,109
	-----	-----
	51,450	36,109
	=====	=====
 6. FUNDS		
	Unrestricted funds	
Opening	817,362	
Incoming resources	114,161	
Outgoing resources	(62,772)	

As at 31 March 2024	868,751	
	=====	
Represented by		
Tangible fixed assets	826,618	
Net current assets	42,133	

	868,751	
	=====	

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. There is no formal policy of transfer between funds or on the allocation of funds to designated funds.

SALAM TRUST

England & Wales - Charity number 1166526

Accounts

SALAM TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

Company Registered No: 10009228

Charity Commission No: 1166526

SALAM TRUST

**818 Alum Rock Road
Birmingham B8 2TX**

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SALAM TRUST

SIGNIFICANT INFORMATION

Salam Trust is established as a company limited by guarantee (Company Registered No: 1000928).Charity Commission no 1166526. The affairs of the association are governed by its memorandum and articles of association. The liability of the members in the event of the Association being wound up is limited to a sum not exceeding £1.

DIRECTORS/TRUSTEES

Allah Ditta
Akthar-Uz-Zaman
Khalid Hussain

REGISTERED OFFICE

818 Alum Rock Road
Birmingham
B8 2TX

**TRUSTEES' REPORT FOR THE YEAR ENDED
31 MARCH 2023**

The Trustees present their report for the period ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies on page 8 and comply with the charity's applicable law.

The charity was incorporated as a private company limited by guarantee on 17 February 2016

OBJECTS

The objects of the charity are to advance religion in accordance with the teachings of Islam.

To advance education for the benefit for the poor, under privileged and general public.

To advance education and promote the community participation in healthy recreation by providing facilities for playing particular sports. The building and maintenance of a mosque in particular but not exclusively for the benefit of the local and surrounding Muslim community in Birmingham.

ACTIVITIES AND PROGRESS

Salam Trust provides public benefit through its programmes of prayers and celebration of the key events in the Islamic Calendar. Activities are open to everyone in the community. The mosque also provides Congregational Prayers, Friday Sermons and Eid Prayers. During the year Salam Trust arranged Eid Prayers at local Ward End park for Muslims to attend the congregation. For younger children there are summer and winter schools during holiday period and evening classes. Trustees are also planning for the future to have facilities for homeless people in the community.

FINANCE

During the period the charity raised funds by collecting donations and interest free friendly loans from the community members.

TRUSTEES' RESPONSIBILITY FOR THE ACCOUNTS

Charity law requires the trustees of the Association to prepare statements of accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the trustees are required to :

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent.
- to prepare the financial statements in accordance with the methods and principles set out in the Statement of Recommended Practice Accounting and Reporting by Charities and to state whether or not the accounts have been prepared in accordance with that statement and applicable accounting standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to
- presume that the charity will continue in operation.

**TRUSTEES' REPORT FOR THE YEAR ENDED
31 MARCH 2023 (continued)**

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Association, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 2000. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities

RISK MANAGEMENT

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the project , and are satisfied that systems are in place to mitigate our exposure to major risks.

RESERVES POLICY

The Reserve Fund represents unrestricted funds. The Trustees aim to maintain sufficient reserves so as to give flexibility to cover temporary timing differences for donations received, adequate working capital for core costs and which allow them to respond quickly to the needs of the Trust.

On behalf of the Managing Committee

..... Trustee
K Hussain

9 December 2023

Charity No:1166526.
Company No:10009228

**Independent Examiner's Report to the Trustees of
Salam Trust On accounts fro the year ended 31 March 2023**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 5 to 10

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with Charities SORP (FRS 102)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

MAHMOOD AHED
CHARTERED CERTIFIED ACCOUNTANT

784 Alum Rock Road
Ward End
Birmingham B8 2TE

9 December 2023

Company Registered No: 10009228

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
Income	£	£
	Unrestricted	Unrestricted
	Funds	Funds
Donations and legacies		
Donations received	112,014	149,558
CJRS Grant	-	4,433
Other income	-	-
	-----	-----
Total incoming resources	112,014	153,991
	=====	=====
 Charitable expenditure		
 <i>Governance and support cost</i>		
Teachers fees	59,688	46,752
Pension cost	828	334
Rates and water	441	344
Insurance	1,263	745
Heat and light	7,836	5,222
Promotion and awareness	250	-
Building repairs	605	865
Accountancy fee	300	-
Sundry expenses	364	227
Bank charges	313	471
	-----	-----
Total	71,888	54,960
	=====	=====
Net Incoming Resources for the year	40,126	99,031
 Funds Balance brought forward	 777,236	 678,205
	-----	-----
Fund balance carried forward	817,362	777,236
	=====	=====

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities

Company Registered No: 10009228

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

		2023	2022
	Notes		£
INCOME			
Donations	2	112,014	149,558
CJRS Grant		-	4,433
		-----	-----
Gross Income		112,014	153,991
		=====	=====
EXPENDITURE			
Governance and support cost		71,888	54,960
		-----	-----
Total expenditure		71,888	54,960
		=====	=====
Net Income for the year		40,126	99,031
Funds balance brought forward		777,236	678,205
		-----	-----
Funds balance carried forward		817,362	777,236
		=====	=====

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities, and the reported surplus was found under the historical cost convention.

The notes on page 8 to 10 form an integral part of these accounts.

Company Registered No: 10009228

**BALANCE SHEET
AS AT 31 MARCH 2023**

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets	4		781,976		629,176
			-----		-----
			781,976		629,176
CURRENT ASSETS					
Cash at bank and in hand		71,495		192,871	
		-----		-----	
CREDITORS: Amounts falling due within one year	5	36,109		44,811	
		-----		-----	
TOTAL ASSETS LESS CURRENT LIABILITIES			35,386		148,060
			-----		-----
TOTAL ASSETS LESS CURRENT LIABILITIES			817,362		777,236
			=====		=====
FUNDS					
General funds	6		817,362		777,236
			-----		-----
			817,362		777,236
			=====		=====

For the period ended 31 March 2023 the charitable company was entitled to exemption from audit under subsection 1 of section 447 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP

Approved by the board of directors on 9 December 2023 and signed on their behalf by:

.....K Hussain
DIRECTOR/TRUSTEE

The notes on pages 8 to 10 form an integral part of these accounts.

Company Registered No: 10009228

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

Summary of significant accounting policies

1. Basis of preparation

1.1 Basis of accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accountancy policy notes. Where necessary the headings laid down in the Companies Act have been adapted to meet the special activities of the Association.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Income

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted fund until it is used.

1.3 Gifts in kind

The charity receives the benefit of work carried out by volunteers, and receives the use of facilities and equipment without charge. No value is placed on these items, where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

1.4 Taxation

As a registered charity, the company benefits from Rates relief and is generally exempt from Income tax and Capital Gains Tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Company Registered No: 10009228

NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023

1.5 Depreciation

No depreciation is provided in the accounting period as construction of buildings is in progress

1.6 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably

	2023	2022
	£	£
2. DONATIONS AND GIFTS		
Donations received	112,014	149,558
CJRS grant	-	4,433
	-----	-----
	112,014	153,991
	=====	=====

3. MANAGEMENT AND ADMINISTRATION

During the year one of the Trustees Mr K Hussain received £10,956 (2022- 10956) for teaching classes

4 TANGIBLE FIXED ASSETS

	Freehold property	Total
	£	£
Cost		
As at 31/03/2022	629,176	629,176
Additions	152,800	152,800
	-----	-----
As at 31/03/2023	781,976	781,976
	=====	=====
Depreciation		
Charge for year	-	-
	-----	-----
As at 31/03/2023	-	-
	=====	=====
Net book value	781,976	781,976
At 31/03/2023	=====	=====
Net book value		
At 31/03/2022	629,176	629,176
	=====	=====

Company Registered No: 10009228

NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
		£
5. CREDITORS: Amounts falling due within one year		
Interest free loans	32,000	40,500
Other creditors	4,109	4,311
	-----	-----
	36,109	44,811
	=====	=====
6. FUNDS		
	Unrestricted funds	
Opening	777,236	
Incoming resources	112,014	
Outgoing resources	(71,888)	

As at 31 March 2023	817,362	
	=====	
Represented by		
Tangible fixed assets	781,976	
Net current assets	35,386	

	817,362	
	=====	

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. There is no formal policy of transfer between funds or on the allocation of funds to designated funds.

SALAM TRUST

England & Wales - Charity number 1166526

Accounts

SALAM TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

Company Registered No: 10009228

Charity Commission No: 1166526

SALAM TRUST

**818 Alum Rock Road
Birmingham B8 2TX**

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SALAM TRUST

SIGNIFICANT INFORMATION

Salam Trust is established as a company limited by guarantee (Company Registered No: 1000928). Charity Commission no 1166526. The affairs of the association are governed by its memorandum and articles of association. The liability of the members in the event of the Association being wound up is limited to a sum not exceeding £1.

DIRECTORS/TRUSTEES

Allah Ditta
Akthar-Uz-Zaman
Khalid Hussain

REGISTERED OFFICE

818 Alum Rock Road
Birmingham
B8 2TX

**TRUSTEES' REPORT FOR THE YEAR ENDED
31 MARCH 2022**

The Trustees present their report for the period ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies on page 8 and comply with the charity's applicable law.

The charity was incorporated as a private company limited by guarantee on 17 February 2016

OBJECTS

The objects of the charity are to advance religion in accordance with the teachings of Islam. To advance education for the benefit for the poor, under privileged and general public. To advance education and promote the community participation in healthy recreation by providing facilities for playing particular sports. The building and maintenance of a mosque in particular but not exclusively for the benefit of the local and surrounding Muslim community in Birmingham.

ACTIVITIES AND PROGRESS

Salam Trust provides public benefit through its programmes of prayers and celebration of the key events in the Islamic Calendar. Activities are open to everyone in the community. The mosque also provides Congregational Prayers, Friday Sermons and Eid Prayers. During the year Salam Trust arranged Eid Prayers at local Ward End park for Muslims to attend the congregation. For younger children there are summer and winter schools during holiday period and evening classes. Trustees are also planing for the future to have facilities for homeless people in the community.

As the Covid rules relaxed during the period the association managed to raise more donations and collections from local community and the construction work for the buliding of the new mosque recommenced.

FINANCE

During the period the charity raised funds by collecting donations and interest free friendly loans from the community members.

TRUSTEES' RESPONSIBILITY FOR THE ACCOUNTS

Charity law requires the trustees of the Association to prepare statements of accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the trustees are required to :

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent.
- to prepare the financial statements in accordance with the methods and principles set out in the Statement of Recommended Practice Accounting and Reporting by Charities and to state whether or not the accounts have been prepared in accordance with that statement and applicable accounting standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to
- presume that the charity will continue in operation.

**TRUSTEES' REPORT FOR THE YEAR ENDED
31 MARCH 2022 (continued)**

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Association, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 2000. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities

COVID19 IMPACT

As with many organisations, we have been following Government Guidance since March 16th 2020 to minimise the risk to the public, our staff, volunteers and members. The impact on revenue is significant due to the risks and social distancing rules. Revenue from collection boxes was hit since the public have not had opportunity to visit retail shops where the boxes exist.

RISK MANAGEMENT

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the project , and are satisfied that systems are in place to mitigate our exposure to major risks.

RESERVES POLICY

The Reserve Fund represents unrestricted funds. The Trustees aim to maintain sufficient reserves so as to give flexibility to cover temporary timing differences for donations received, adequate working capital for core costs and which allow them to respond quickly to the needs of the Trust.

On behalf of the Managing Committee

..... Trustee
K Hussain

14 January 2023

Charity No:1166526.
Company No:10009228

**Independent Examiner's Report to the Trustees of
Salam Trust On accounts fro the year ended 31 March 2022**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 5 to 10

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with Charities SORP (FRS 102)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

MAHMOOD AHED
CHARTERED CERTIFIED ACCOUNTANT

14 January 2023

784 Alum Rock Road
Ward End
Birmingham B8 2TE

Company Registered No: 10009228

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022	2021
Income	£	£
	Unrestricted	Unrestricted
	Funds	Funds
Donations and legacies		
Donations received	149,558	39,145
CJRS Grant	4,433	38,878
Other income	-	3,000
	-----	-----
Total incoming resources	153,991	81,023
	=====	=====
Charitable expenditure		
<i>Governance and support cost</i>		
Teachers fees	46,752	34,961
Pension cost	334	-
Rates and water	344	
Insurance	745	707
Heat and light	5,222	1,769
Building repairs	865	-
Sundry expenses	227	150
Bank charges	471	180
	-----	-----
Total	54,960	37,767
	=====	=====
Net Incoming Resources for the year	99,031	43,256
Funds Balance brought forward	678,205	634,949
	-----	-----
Fund balance carried forward	777,236	678,205
	=====	=====

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities

Company Registered No: 10009228

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

		2022	2021
	Notes		£
INCOME			
Donations	2	149,558	39,145
CJRS Grant		4,433	38,878
Other income		--	3,000
		-----	-----
Gross Income		<u>153,991</u>	<u>81,023</u>
EXPENDITURE			
Governance and support cost		54,960	37,767
		-----	-----
Total expenditure		<u>54,960</u>	<u>37,767</u>
Net Income for the year		99,031	43,256
Funds balance brought forward		678,205	634,949
		-----	-----
Funds balance carried forward		<u>777,236</u>	<u>678,205</u>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities, and the reported surplus was found under the historical cost convention.

The notes on page 8 to 10 form an integral part of these accounts.

Company Registered No: 10009228

**BALANCE SHEET
AS AT 31 MARCH 2022**

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	4		629,176		629,176
			-----		-----
			629,176		629,176
CURRENT ASSETS					
Cash at bank and in hand		192,871		100,126	
		-----		-----	
CREDITORS: Amounts falling due within one year	5	44,811		51,097	
		-----		-----	
TOTAL ASSETS LESS CURRENT LIABILITIES			148,060		49,029
			-----		-----
TOTAL ASSETS LESS CURRENT LIABILITIES			777,236		678,205
			=====		=====
FUNDS					
General funds	6		777,236		678,205
			-----		-----
			777,236		678,205
			=====		=====

For the period ended 31 March 2022 the charitable company was entitled to exemption from audit under subsection 1 of section 447 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP

Approved by the board of directors on 14 January 2023 and signed on their behalf by:

.....K Hussain
DIRECTOR/TRUSTEE

The notes on pages 8 to 10 form an integral part of these accounts.

Company Registered No: 10009228

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

Summary of significant accounting policies

1. Basis of preparation

1.1 Basis of accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accountancy policy notes. Where necessary the headings laid down in the Companies Act have been adapted to meet the special activities of the Association.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Income

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted funds until it is used.

1.3 Gifts in kind

The charity receives the benefit of work carried out by volunteers, and receives the use of facility and equipment without charge. No value is placed on these items, where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

1.4 Taxation

As a registered charity, the company benefits from Rates relief and is generally exempt from Income tax and Capital Gains Tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Company Registered No: 10009228

NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022

1.5 Depreciation

No depreciation is provided in the accounting period as construction of buildings is in progress

1.6 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably

	2022	2021
	£	£
2. DONATIONS AND GIFTS		
Donations received	149,558	39,145
CJRS grant	4,433	38,878
Renewal energy grant	-	3,000
	-----	-----
	<u>153,991</u>	<u>81,023</u>

3. MANAGEMENT AND ADMINISTRATION

During the year one of the Trustees Mr K Hussain received £10,956 (2021- 7,389) for teaching classes

4 TANGIBLE FIXED ASSETS

	Freehold property	Total
	£	£
Cost		
As at 31/03/2021	629,176	629,176
	-----	-----
As at 31/03/2022	<u>629,176</u>	<u>629,176</u>
Depreciation		
Charge for year	-	-
	-----	-----
As at 31/03/2022	<u>-</u>	<u>-</u>
Net book value	629,176	629,176
At 31/03/2022	<u>=====</u>	<u>=====</u>
Net book value		
At 31/03/2021	<u>629,176</u>	<u>629,176</u>
	<u>=====</u>	<u>=====</u>

Company Registered No: 10009228

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

	2022	2021
		£
5. CREDITORS: Amounts falling due within one year		
Interest free loans	40,500	47,500
Other creditors	4,311	3,597
	-----	-----
	44,811	51,097
	=====	=====
6. FUNDS		
	Unrestricted funds	
Opening	678,205	
Incoming resources	153,991	
Outgoing resources	(54,960)	

As at 31 March 2022	777,236	
	=====	
Represented by		
Tangible fixed assets	629,176	
Net current assets	148,060	

	777,236	
	=====	

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. There is no formal policy of transfer between funds or on the allocation of funds to designated funds.

7 GOING CONCERN

As explained in the Trustees Report although the disruption caused by Coronavirus and lower expected income, Trustee's are satisfied that the charity will be able to continue its activities possibly at lower scale when it is allowed to reopen. Also there should be no impact on charities reserve policy

SALAM TRUST

England & Wales - Charity number 1166526

Accounts

SALAM TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

Company Registered No: 10009228

Charity Commission No: 1166526

SALAM TRUST

**818 Alum Rock Road
Birmingham B8 2TX**

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SALAM TRUST

SIGNIFICANT INFORMATION

Salam Trust is established as a company limited by guarantee (Company Registered No: 1000928).Charity Commission no 1166526. The affairs of the association are governed by its memorandum and articles of association. The liability of the members in the event of the Association being wound up is limited to a sum not exceeding £1.

DIRECTORS/TRUSTEES

Allah Ditta
Akthar-Uz-Zaman
Khalid Hussain

REGISTERED OFFICE

818 Alum Rock Road
Birmingham
B8 2TX

**TRUSTEES' REPORT FOR THE YEAR ENDED
31 MARCH 2021**

The Trustees present their report for the period ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies on page 8 and comply with the charity's applicable law.

The charity was incorporated as a private company limited by guarantee on 17 February 2016

OBJECTS

The objects of the charity are to advance religion in accordance with the teachings of Islam. To advance education for the benefit for the poor, under privileged and general public. To advance education and promote the community participation in healthy recreation by providing facilities for playing particular sports. The building and maintenance of a mosque in particular but not exclusively for the benefit of the local and surrounding Muslim community in Birmingham.

ACTIVITIES AND PROGRESS

Salam Trust provides public benefit through its programmes of prayers and celebration of the key events in the Islamic Calendar. Activities are open to everyone in the community. The mosque also provides Congregational Prayers, Friday Sermons and Eid Prayers. During the year Salam Trust arranged Eid Prayers at local Ward End park for Muslims to attend the congregation. For younger children there are summer and winter schools during holiday period and evening classes. Trustees are also planning for the future to have facilities for homeless people in the community.

During the period the association managed to raise donations and collections from local community. Due to COVID 19 restrictions the charity had to close and stop its activities to comply with Government guidelines. Charity managed to survive by receiving CJRS and other grants

FINANCE

During the period the charity raised funds by collecting donations and interest free friendly loans from the community members.

TRUSTEES' RESPONSIBILITY FOR THE ACCOUNTS

Charity law requires the trustees of the Association to prepare statements of accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the trustees are required to :

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent.
- to prepare the financial statements in accordance with the methods and principles set out in the Statement of Recommended Practice Accounting and Reporting by Charities and to state whether or not the accounts have been prepared in accordance with that statement and applicable accounting standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to
- presume that the charity will continue in operation.

**TRUSTEES' REPORT FOR THE YEAR ENDED
31 MARCH 2021 (continued)**

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Association, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 2000. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities

COVID19 IMPACT

As with many organisations, we have been following Government Guidance since March 16th 2020 to minimise the risk to the public, our staff, volunteers and members. The impact on revenue is significant due to the risks and social distancing rules. Revenue from collection boxes was hit since the public have not had opportunity to visit retail shops where the boxes exist.

RISK MANAGEMENT

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the project , and are satisfied that systems are in place to mitigate our exposure to major risks.

RESERVES POLICY

The Reserve Fund represents unrestricted funds. The Trustees aim to maintain sufficient reserves so as to give flexibility to cover temporary timing differences for donations received, adequate working capital for core costs and which allow them to respond quickly to the needs of the Trust.

On behalf of the Managing Committee

..... Trustee
K Hussain

27 January 2022

Charity No:1166526.
Company No:10009228

**Independent Examiner's Report to the Trustees of
Salam Trust On accounts fro the year ended 31 March 2021**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 5 to 10

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with Charities SORP (FRS 102)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

MAHMOOD AHED
CHARTERED CERTIFIED ACCOUNTANT

784 Alum Rock Road
Ward End
Birmingham B8 2TE

27 January 2022

Company Registered No: 10009228

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
Income	£	£
	Unrestricted	Unrestricted
	Funds	Funds
Donations and legacies		
Donations received	39,145	34,416
Other income	41,878	-
	-----	-----
Total incoming resources	81,023	34,416
	=====	=====
 Charitable expenditure		
 <i>Governance and support cost</i>		
Teachers fees	34,961	-
Rates and water	-	776
Insurance	707	1,107
Heat and light	1,769	4,530
Print, post and stationery	-	115
Events and functions expenses	-	250
Building repairs	-	265
Hire of equipment	-	2,180
Sundry expenses	150	365
Bank charges	180	199
	-----	-----
Total	37,767	9,787
	=====	=====
Net Incoming Resources for the year	43,256	24,629
 Funds Balance brought forward	 634,949	 610,320
	-----	-----
Fund balance carried forward	678,205	634,949
	=====	=====

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities

Company Registered No: 10009228

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

		2021	2020
	Notes		£
INCOME			
Donations	2	39,145	34,416
Other income		41,878	-
		-----	-----
Gross Income		81,023	34,416
		=====	=====
EXPENDITURE			
Governance and support cost		37,767	9,787
		-----	-----
Total expenditure		37,767	9,787
		=====	=====
Net Income for the year		43,256	24,629
Funds balance brought forward		634,949	610,320
		-----	-----
Funds balance carried forward		678,205	634,949
		=====	=====

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities, and the reported surplus was found under the historical cost convention.

The notes on page 8 to 10 form an integral part of these accounts.

Company Registered No: 10009228

**BALANCE SHEET
AS AT 31 MARCH 2021**

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	4		629,176		629,176
			-----		-----
			629,176		629,176
CURRENT ASSETS					
Other debtors				-	
Cash at bank and in hand		100,126		54,273	
			-----	-----	
				54,273	
CREDITORS: Amounts falling due within one year	5	51,097		48,500	
			-----	-----	
TOTAL ASSETS LESS CURRENT LIABILITIES			49,029		5,773
			-----	-----	
TOTAL ASSETS LESS CURRENT LIABILITIES			678,205		634,949
			=====	=====	
FUNDS					
General funds	6		678,205		634,949
			-----	-----	
			678,205		634,949
			=====	=====	

For the period ended 31 March 2021 the charitable company was entitled to exemption from audit under subsection 1 of section 447 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP

Approved by the board of directors on 27 January 2022 and signed on their behalf by:

.....K Hussain
DIRECTOR/TRUSTEE

The notes on pages 8 to 10 form an integral part of these accounts.

Company Registered No: 10009228

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

Summary of significant accounting policies

1. Basis of preparation

1.1 Basis of accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accountancy policy notes. Where necessary the headings laid down in the Companies Act have been adapted to meet the special activities of the Association.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Income

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted funds until it is used.

1.3 Gifts in kind

The charity receives the benefit of work carried out by volunteers, and receives the use of facility and equipment without charge. No value is placed on these items, where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

1.4 Taxation

As a registered charity, the company benefits from Rates relief and is generally exempt from Income tax and Capital Gains Tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Company Registered No: 10009228

NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021

1.5 Depreciation

No depreciation is provided in the accounting period as construction of buildings is in progress

1.6 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably

	2021	2020
	£	£
2. DONATIONS AND GIFTS		
Donations received	39,145	34,416
CJRS grant	38,878	-
Renewal energy grant	3,000	-
	-----	-----
	81,023	34,416
	=====	=====

3. MANAGEMENT AND ADMINISTRATION

During the year one of the Trustees Mr K Hussain received £7,389 for teaching classes

4 TANGIBLE FIXED ASSETS

	Freehold property	Total
	£	£
Cost		
As at 31/03/2020	629,176	629,176
	-----	-----
As at 31/03/2021	629,176	629,176
	=====	=====
Depreciation		
Charge for year	-	-
	-----	-----
As at 31/03/2021	-	-
	=====	=====
Net book value	629,176	629,176
At 31/03/2021	=====	=====
Net book value		
At 31/03/2020	629,176	629,176
	=====	=====

Company Registered No: 10009228

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
		£
5. CREDITORS: Amounts falling due within one year		
Interest free loans	51,097	48,500
	-----	-----
	51,097	48,500
	=====	=====
6. FUNDS		
	Unrestricted funds	
Opening	634,949	
Incoming resources	81,023	
Outgoing resources	(37,767)	

As at 31 March 2021	678,205	
	=====	
Represented by		
Tangible fixed assets	629,176	
Net current assets	49,029	

	678,205	
	=====	

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. There is no formal policy of transfer between funds or on the allocation of funds to designated funds.

7 GOING CONCERN

As explained in the Trustees Report although the disruption caused by Coronavirus and lower expected income, Trustee's are satisfied that the charity will be able to continue its activities possibly at lower scale when it is allowed to reopen. Also there should be no impact on charities reserve policy