

# KURDISH ISLAMIC CENTER AND MASJID SALAHUDDIN

England & Wales · Charity number 1177758

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-03-29

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

## Contact

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**Address** 61-63  
Old Town Road  
Stoke-On-Trent  
Staffs  
ST1 2JS

**Phone** 07761503203

**Email** [faroukfarage@yahoo.com](mailto:faroukfarage@yahoo.com)

## Activities

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**Objects:** A.TO ADVANCE ISLAM, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF A MOSQUE IN NEWCASTLE-UNDER-LYME. B.O FURTHER OR BENEFIT THE RESIDENTS OF NEWCASTLE-UNDER-LYME AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.C.THE PROMOTION OF RELIGIOUS HARMONY FOR THE BENEFIT OF THE PUBLIC BY:(A) EDUCATING THE PUBLIC IN DIFFERENT RELIGIOUS BELIEFS INCLUDING AN AWARENESS OF THEIR DISTINCTIVE FEATURES AND THEIR COMMON GROUND TO PROMOTE GOOD RELATIONS BETWEEN PERSONS OF DIFFERENT FAITHS; AND(B) PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING AND RESPECT OF THE BELIEFS AND PRACTICES OF DIFFERENT RELIGIOUS FAITHS.

**Activities:** Providing facilities for daily prayers and Fridays congregation prayer. Celebrating Eid Ramadan and Eid ulFitr.Providing Fasters with meals, refreshments and Nawafel Prayer during Ramadan.Reciting Quran Almajid class for adults Sunday evening.Advising new arrivals to Stoke area to respect UK rules and integration.Provide language support for those with limited English.Fund raising.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

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- Throughout England

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£80,394	£50,700	-	-
2023-12-31	£903,616	£59,279	£1,877,101	3
2022-12-31	£488,722	£75,550	-	-
2021-12-31	£36,325	£39,356	-	-
2020-12-31	£353,896	£17,247	-	-

## Trustees

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Name	Role	Appointed
FAROUK FARAGE		2018-01-15
IDRIS OMAR SAIED		2018-01-15

**KURDISH ISLAMIC CENTER AND MASJID SALAHUDDIN**

England & Wales - Charity number 1177758

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# Accounts

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# **Kurdish Islamic Centre and Masjid Salauddin**

## **Report of the Trustees for the Year Ended 31 December 2024**

Charity Registration Number: 1177758

Company No.: CE013677

Registered Office: 61–63 Old Town Road, Hanley, Stoke-on-Trent, ST1 2JS

### **Trustees:**

1. Idris Omar Said
2. Farouk Farage

## **Structure, Governance and Management**

The Kurdish Islamic Centre and Masjid Salauddin is a charitable incorporated organisation registered with the Charity Commission on 29 March 2018. The trustees manage the general control and administration of the charity, meeting monthly to oversee operations of the Mosque and community centre. Subcommittees handle finance, building management, and activities, reporting back to the main trustee board. Trustees and subcommittee members serve voluntarily without remuneration.

## **Recruitment and Appointment of Trustees**

New trustees are recruited based on community involvement and recommendations from elders and leaders. Potential trustees attend meetings as observers before formal appointment, ensuring suitability, competence, and commitment to the charity's aims.

## **Risk Management**

Trustees regularly assess potential risks and maintain a risk matrix identifying major threats and mitigation measures.

## **Objectives and Activities**

### **Aims**

To develop and promote Islamic faith and education in Stoke-on-Trent and Newcastle-under-Lyme, and to provide a welcoming community facility for all.

### **Objectives**

- To offer a place of worship for Muslims.
- To provide a community facility for all residents, fostering peace, understanding, and harmony.
- To strengthen the faith and confidence of local Muslims.

### **Strategy**

We aim to make our Mosque an accessible and inclusive venue where Muslims and non-Muslims can learn about Islam and engage in communal worship and education.

## **Activities and Achievements**

### **Public Benefit**

The Mosque's activities advance faith, education, and community welfare for the benefit of the public.

### **Religious Services**

The Mosque remains open daily for prayers, attended by around 80 worshippers for daily prayers

and 300 for Friday prayers. Ramadan iftars and Eid celebrations included communal meals and family events.

### **Islamic Awareness**

Hosted lectures to promote Islamic knowledge and understanding. Held an open day in April 2024 for a local primary school, where visitors learned about Islam and the Mosque's role in the community.

### **Interfaith & Community Work**

Active member of the Stoke-on-Trent Interfaith Forum, promoting dialogue and social cohesion. Our community hall hosts educational and recreational programmes open to all, supported by volunteers and donations.

### **Use of Volunteers**

Over 30 volunteers assist with Mosque operations, classes, and events. All volunteers working with children or vulnerable groups are DBS-checked.

### **Conclusion**

The trustees are committed to sustaining the Mosque as a centre for worship, learning, and community harmony. Through our ongoing activities and cooperation with local groups, we strive to serve both Muslims and the wider community of Stoke-on-Trent.

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Charity No. 1177758

Company No. CE013677

Trustees' Report and Unaudited Accounts

31 December 2024

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## CHARITABLE INCORPORATED ORGANISATION

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

## REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE013677

Charity No. 1177758

Principal Office

61-63 Old Town Road

Hanley

Stoke-on-Trent

ST1 2JS

Registered Office

61-63 Old Town Road

Hanley

Stoke-on-Trent

Staffs

ST1 2JS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

F. FARAGE

I.O. SAIED

H.O. SALEH

Accountants

SA ACCOUNTS PRACTICE

123 MOORLAND ROAD

STOKE-ON-TRENT

STAFFS

ST6 1JH

## OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its government document is the advancement of Islamic religion and the advancement of education , In particular but not exclusively in the areas of Islamic teaching and the Arabic languages

The main activities undertaken in relation to those purposes to establish common ground to promote good relations between persons of different faiths and promoting knowledge and mutual understanding and respect of the beliefs and practices different religious faiths.

larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A larger charity must provide an explanation how the achievement of its aims will further its legal purposes...

A larger charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A larger charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A larger charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

#### PLANS FOR FUTURE PERIODS

A larger charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

A larger charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

F. FARAGE

Trustee

31 December 2024

I report to the charity trustees on my examination of the financial statements of KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN for the year ended 31 December 2024.

#### 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 charity's financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 financial statements to be reached.

SA ACCOUNTS PRACTICE  
123 MOORLAND ROAD  
STOKE-ON-TRENT  
STAFFS

ST6 1JH  
31 December 2024

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Statement of Financial Activities

for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	4	80,393	80,393	903,616
Total		80,393	80,393	903,616
Expenditure on:				
Other	5	50,699	50,699	59,279
Total		50,699	50,699	59,279
Net gains on investments		-	-	-
Net income		29,694	29,694	844,337
Transfers between funds		-	-	-
Net income before other gains/(losses)		29,694	29,694	844,337
Other gains and losses				
Net movement in funds		29,694	29,694	844,337
Reconciliation of funds:				
Total funds brought forward		1,877,100	1,877,100	1,032,763
Total funds carried forward		1,906,794	1,906,794	1,877,100

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN  
Summary Income and Expenditure Account  
for the year ended 31 December 2024

	2024 £	2023 £
Income	80,393	903,616
Gross income for the year	<u>80,393</u>	<u>903,616</u>
Expenditure	50,699	59,279
Total expenditure for the year	<u>50,699</u>	<u>59,279</u>
Net income before tax for the year	29,694	844,337
Net income for the year	<u>29,694</u>	<u>844,337</u>

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Balance Sheet

at 31 December 2024

Company No. CE013677	Notes	2024 £
Fixed assets		
Tangible assets	7	1,873,258
		<u>1,873,258</u>
Current assets		
Cash at bank and in hand		33,537
		<u>33,537</u>
Creditors: Amount falling due within one year	8	(1)
Net current assets/(liabilities)		<u>33,536</u>
Total assets less current liabilities		1,906,794
Creditors: Amounts falling due after more than one year	9	-
Net assets excluding pension asset or liability		<u>1,906,794</u>
Total net assets		<u><u>1,906,794</u></u>
The funds of the charity		
Restricted funds	10	
Unrestricted funds	10	
General funds		1,906,794
		<u>1,906,794</u>
Reserves	10	
Total funds		<u><u>1,906,794</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2024 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 December 2024

And signed on its behalf by:

F. FARAGE

Trustee

31 December 2024

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Balance Sheet

2023

£

1,991,131  

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1,991,131

43,950  

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43,950

(190,481)  

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(146,531)

1,844,600

32,500  

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1,877,100

1,877,100

1,877,100  

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1,877,100

1,877,100

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Statement of Cash flows

for the year ended 31 December 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	29,694	844,337
Adjustments for:		
(Decrease)/Increase in trade and other payables	(179,980)	191,531
Net cash (used in)/provided by operating activities	<u>(150,286)</u>	<u>1,035,868</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(40,107)	(1,102,777)
Net cash used in investing activities	<u>(40,107)</u>	<u>(1,102,777)</u>
Cash flows from financing activities		
Repayment of borrowings	22,000	-
Net cash from financing activities	<u>22,000</u>	<u>-</u>
Net decrease in cash and cash equivalents	(168,393)	(66,909)
Cash and cash equivalents at the beginning of the year	43,950	110,859
Cash and cash equivalents at the end of the year	<u>(124,443)</u>	<u>43,950</u>
Components of cash and cash equivalents		
Cash and bank balances	33,537	43,950
	<u>33,537</u>	<u>43,950</u>

for the year ended 31 December 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

- Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
- Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.
- Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
- Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	903,616	903,616
Total	<u>903,616</u>	<u>903,616</u>
Expenditure on:		
Other	59,279	59,279
Total	<u>59,279</u>	<u>59,279</u>
Net income	<u>844,337</u>	<u>844,337</u>
Net income before other gains/(losses)	844,337	844,337
Other gains and losses:		
Net movement in funds	<u>844,337</u>	<u>844,337</u>
Reconciliation of funds:		
Total funds brought forward	1,032,763	1,032,763
Total funds carried forward	<u><u>1,877,100</u></u>	<u><u>1,877,100</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
	80,393	80,393	903,616
	<u>80,393</u>	<u>80,393</u>	<u>903,616</u>

5 Other expenditure

	Unrestricted £	Total 2024 £	Total 2023 £
Employee costs	12,957	12,957	7,917
Premises costs	28,167	28,167	26,909
General administrative costs	9,075	9,075	19,810
Legal and professional costs	500	500	4,643
	<u>50,699</u>	<u>50,699</u>	<u>59,279</u>

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Notes to the Accounts

6 Staff costs

	2024	2023
Salaries and wages	12,957	7,917
	<u>12,957</u>	<u>7,917</u>

No employee received emoluments in excess of £60,000.

7 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 January 2024	1,833,151	1,833,151
Additions	40,107	40,107
At 31 December 2024	<u>1,873,258</u>	<u>1,873,258</u>
Net book values		
At 31 December 2024	<u>1,873,258</u>	<u>1,873,258</u>
At 31 December 2023	<u>1,833,151</u>	<u>1,833,151</u>

8 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	-	(22,000)
Other creditors	-	212,481
Accruals	1	-
	<u>1</u>	<u>190,481</u>

9 Creditors:

amounts falling due after more than one year

	2024	2023
	£	£
Other creditors	-	(32,500)
	<u>-</u>	<u>(32,500)</u>

10 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses )	Resources expended	At 31 December 2024
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	1,877,100	80,393	(50,699)	1,906,794
Total funds	<u>1,877,100</u>	<u>80,393</u>	<u>(50,699)</u>	<u>1,906,794</u>

## 11 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	1,873,258	1,873,258
Net current assets	33,536	33,536
	<u>1,906,794</u>	<u>1,906,794</u>

## 12 Reconciliation of net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash and cash equivalents	43,950	(10,413)	33,537
	<u>43,950</u>	<u>(10,413)</u>	<u>33,537</u>
Bank loans	22,000	(22,000)	-
	<u>22,000</u>	<u>(22,000)</u>	<u>-</u>
Net debt	<u>65,950</u>	<u>(32,413)</u>	<u>33,537</u>

## 13 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Detailed Statement of Financial Activities

for the year ended 31 December 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	80,393	80,393	903,616
	<u>80,393</u>	<u>80,393</u>	<u>903,616</u>
Total income and endowments	80,393	80,393	903,616
Expenditure on:			
Employee costs			
Salaries/wages	12,957	12,957	7,917
	<u>12,957</u>	<u>12,957</u>	<u>7,917</u>
Premises costs			
Rent	5,400	5,400	-
Rates	-	-	252
Light, heat and power	14,744	14,744	26,254
Premises cleaning	98	98	100
Premises insurances	2,231	2,231	-
Premises repairs and maintenance	5,647	5,647	-
Other premises costs	47	47	303
	<u>28,167</u>	<u>28,167</u>	<u>26,909</u>
General administrative costs, including depreciation and amortisation			
Bank charges	450	450	25
Equipment expensed	7,169	7,169	17,904
Equipment repairs and maintenance	-	-	1,260
Stationery and printing	548	548	-
Subscriptions	320	320	-
Sundry expenses	-	-	621
Telephone, fax and broadband	588	588	-
	<u>9,075</u>	<u>9,075</u>	<u>19,810</u>
Legal and professional costs			
Solicitor's fees	500	500	-
Other legal and professional costs	-	-	4,643
	<u>500</u>	<u>500</u>	<u>4,643</u>
Total of expenditure of other costs	<u>50,699</u>	<u>50,699</u>	<u>59,279</u>
Total expenditure	50,699	50,699	59,279
Net gains on investments	-	-	-

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN  
Detailed Statement of Financial Activities

Net income	29,694	29,694	844,337
Net income before other gains/(losses)	29,694	29,694	844,337
Other Gains	-	-	-
Net movement in funds	29,694	29,694	844,337
Reconciliation of funds:			
Total funds brought forward	1,877,100	1,877,100	1,032,763
Total funds carried forward	1,906,794	1,906,794	1,877,100

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Charity No. 1177758

Company No. CE013677

Trustees' Report and Unaudited Accounts

31 December 2024

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## CHARITABLE INCORPORATED ORGANISATION

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

## REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE013677

Charity No. 1177758

Principal Office

61-63 Old Town Road

Hanley

Stoke-on-Trent

ST1 2JS

Registered Office

61-63 Old Town Road

Hanley

Stoke-on-Trent

Staffs

ST1 2JS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

F. FARAGE

I.O. SAIED

H.O. SALEH

Accountants

SA ACCOUNTS PRACTICE

123 MOORLAND ROAD

STOKE-ON-TRENT

STAFFS

ST6 1JH

## OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its government document is the advancement of Islamic religion and the advancement of education , In particular but not exclusively in the areas of Islamic teaching and the Arabic languages

The main activities undertaken in relation to those purposes to establish common ground to promote good relations between persons of different faiths and promoting knowledge and mutual understanding and respect of the beliefs and practices different religious faiths.

larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A larger charity must provide an explanation how the achievement of its aims will further its legal purposes...

A larger charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A larger charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A larger charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

#### PLANS FOR FUTURE PERIODS

A larger charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

A larger charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

F. FARAGE

Trustee

31 December 2024

I report to the charity trustees on my examination of the financial statements of KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN for the year ended 31 December 2024.

#### 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 charity's financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 financial statements to be reached.

SA ACCOUNTS PRACTICE  
123 MOORLAND ROAD  
STOKE-ON-TRENT  
STAFFS

ST6 1JH  
31 December 2024

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Statement of Financial Activities

for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	4	80,393	80,393	903,616
Total		80,393	80,393	903,616
Expenditure on:				
Other	5	50,699	50,699	59,279
Total		50,699	50,699	59,279
Net gains on investments		-	-	-
Net income		29,694	29,694	844,337
Transfers between funds		-	-	-
Net income before other gains/(losses)		29,694	29,694	844,337
Other gains and losses				
Net movement in funds		29,694	29,694	844,337
Reconciliation of funds:				
Total funds brought forward		1,877,100	1,877,100	1,032,763
Total funds carried forward		1,906,794	1,906,794	1,877,100

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN  
Summary Income and Expenditure Account  
for the year ended 31 December 2024

	2024 £	2023 £
Income	80,393	903,616
Gross income for the year	<u>80,393</u>	<u>903,616</u>
Expenditure	50,699	59,279
Total expenditure for the year	<u>50,699</u>	<u>59,279</u>
Net income before tax for the year	29,694	844,337
Net income for the year	<u>29,694</u>	<u>844,337</u>

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Balance Sheet

at 31 December 2024

Company No. CE013677	Notes	2024 £
Fixed assets		
Tangible assets	7	1,873,258
		<u>1,873,258</u>
Current assets		
Cash at bank and in hand		33,537
		<u>33,537</u>
Creditors: Amount falling due within one year	8	(1)
Net current assets/(liabilities)		<u>33,536</u>
Total assets less current liabilities		1,906,794
Creditors: Amounts falling due after more than one year	9	-
Net assets excluding pension asset or liability		<u>1,906,794</u>
Total net assets		<u><u>1,906,794</u></u>
The funds of the charity		
Restricted funds	10	
Unrestricted funds	10	
General funds		1,906,794
		<u>1,906,794</u>
Reserves	10	
Total funds		<u><u>1,906,794</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2024 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 December 2024

And signed on its behalf by:

F. FARAGE

Trustee

31 December 2024

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Balance Sheet

2023

£

1,991,131  

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1,991,131

43,950  

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43,950

(190,481)  

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(146,531)

1,844,600

32,500  

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1,877,100

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1,877,100

1,877,100  

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1,877,100

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1,877,100

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Statement of Cash flows

for the year ended 31 December 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	29,694	844,337
Adjustments for:		
(Decrease)/Increase in trade and other payables	(179,980)	191,531
Net cash (used in)/provided by operating activities	<u>(150,286)</u>	<u>1,035,868</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(40,107)	(1,102,777)
Net cash used in investing activities	<u>(40,107)</u>	<u>(1,102,777)</u>
Cash flows from financing activities		
Repayment of borrowings	22,000	-
Net cash from financing activities	<u>22,000</u>	<u>-</u>
Net decrease in cash and cash equivalents	(168,393)	(66,909)
Cash and cash equivalents at the beginning of the year	43,950	110,859
Cash and cash equivalents at the end of the year	<u>(124,443)</u>	<u>43,950</u>
Components of cash and cash equivalents		
Cash and bank balances	33,537	43,950
	<u>33,537</u>	<u>43,950</u>

for the year ended 31 December 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

- Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
- Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.
- Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
- Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	903,616	903,616
Total	<u>903,616</u>	<u>903,616</u>
Expenditure on:		
Other	59,279	59,279
Total	<u>59,279</u>	<u>59,279</u>
Net income	<u>844,337</u>	<u>844,337</u>
Net income before other gains/(losses)	844,337	844,337
Other gains and losses:		
Net movement in funds	<u>844,337</u>	<u>844,337</u>
Reconciliation of funds:		
Total funds brought forward	1,032,763	1,032,763
Total funds carried forward	<u><u>1,877,100</u></u>	<u><u>1,877,100</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
	80,393	80,393	903,616
	<u>80,393</u>	<u>80,393</u>	<u>903,616</u>

5 Other expenditure

	Unrestricted £	Total 2024 £	Total 2023 £
Employee costs	12,957	12,957	7,917
Premises costs	28,167	28,167	26,909
General administrative costs	9,075	9,075	19,810
Legal and professional costs	500	500	4,643
	<u>50,699</u>	<u>50,699</u>	<u>59,279</u>

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Notes to the Accounts

6 Staff costs

	2024	2023
Salaries and wages	12,957	7,917
	<u>12,957</u>	<u>7,917</u>

No employee received emoluments in excess of £60,000.

7 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 January 2024	1,833,151	1,833,151
Additions	40,107	40,107
At 31 December 2024	<u>1,873,258</u>	<u>1,873,258</u>
Net book values		
At 31 December 2024	<u>1,873,258</u>	<u>1,873,258</u>
At 31 December 2023	<u>1,833,151</u>	<u>1,833,151</u>

8 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	-	(22,000)
Other creditors	-	212,481
Accruals	1	-
	<u>1</u>	<u>190,481</u>

9 Creditors:

amounts falling due after more than one year

	2024	2023
	£	£
Other creditors	-	(32,500)
	<u>-</u>	<u>(32,500)</u>

10 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses )	Resources expended	At 31 December 2024
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	1,877,100	80,393	(50,699)	1,906,794
Total funds	<u>1,877,100</u>	<u>80,393</u>	<u>(50,699)</u>	<u>1,906,794</u>

## 11 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	1,873,258	1,873,258
Net current assets	33,536	33,536
	<u>1,906,794</u>	<u>1,906,794</u>

## 12 Reconciliation of net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash and cash equivalents	43,950	(10,413)	33,537
	<u>43,950</u>	<u>(10,413)</u>	<u>33,537</u>
Bank loans	22,000	(22,000)	-
	<u>22,000</u>	<u>(22,000)</u>	<u>-</u>
Net debt	<u>65,950</u>	<u>(32,413)</u>	<u>33,537</u>

## 13 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Detailed Statement of Financial Activities

for the year ended 31 December 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	80,393	80,393	903,616
	<u>80,393</u>	<u>80,393</u>	<u>903,616</u>
Total income and endowments	80,393	80,393	903,616
Expenditure on:			
Employee costs			
Salaries/wages	12,957	12,957	7,917
	<u>12,957</u>	<u>12,957</u>	<u>7,917</u>
Premises costs			
Rent	5,400	5,400	-
Rates	-	-	252
Light, heat and power	14,744	14,744	26,254
Premises cleaning	98	98	100
Premises insurances	2,231	2,231	-
Premises repairs and maintenance	5,647	5,647	-
Other premises costs	47	47	303
	<u>28,167</u>	<u>28,167</u>	<u>26,909</u>
General administrative costs, including depreciation and amortisation			
Bank charges	450	450	25
Equipment expensed	7,169	7,169	17,904
Equipment repairs and maintenance	-	-	1,260
Stationery and printing	548	548	-
Subscriptions	320	320	-
Sundry expenses	-	-	621
Telephone, fax and broadband	588	588	-
	<u>9,075</u>	<u>9,075</u>	<u>19,810</u>
Legal and professional costs			
Solicitor's fees	500	500	-
Other legal and professional costs	-	-	4,643
	<u>500</u>	<u>500</u>	<u>4,643</u>
Total of expenditure of other costs	<u>50,699</u>	<u>50,699</u>	<u>59,279</u>
Total expenditure	50,699	50,699	59,279
Net gains on investments	-	-	-

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN  
Detailed Statement of Financial Activities

Net income	29,694	29,694	844,337
Net income before other gains/(losses)	29,694	29,694	844,337
Other Gains	-	-	-
Net movement in funds	29,694	29,694	844,337
Reconciliation of funds:			
Total funds brought forward	1,877,100	1,877,100	1,032,763
Total funds carried forward	1,906,794	1,906,794	1,877,100

**KURDISH ISLAMIC CENTER AND MASJID SALAHUDDIN**

England & Wales - Charity number 1177758

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# Accounts

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KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Charity No. 1177758

Company No. CE013677

Trustees' Report and Unaudited Accounts

31 December 2023

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## CHARITABLE INCORPORATED ORGANISATION

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

## REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE013677

Charity No. 1177758

Principal Office

90 Town Road

Hanley

Stoke-on-Trent

ST1 2LD

Registered Office

87-89 WATERLOO ROAD

STOKE-ON-TRENT

ST1 4NP

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

F. FARAGE

I.O. SAIED

Accountants

SA ACCOUNTS PRACTICE

123 MOORLAND ROAD

STOKE-ON-TRENT

STAFFS

ST6 1JH

## OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its government document is the advancement of Islamic religion and the advancement of education , In particular but not exclusively in the areas of Islamic teaching and the Arabic languages

The main activities undertaken in relation to those purposes to establish common ground to promote good relations between persons of different faiths and promoting knowledge and mutual understanding and respect of the beliefs and practices different religious faiths.

larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A larger charity must provide an explanation how the achievement of its aims will further its legal purposes...

A larger charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A larger charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A larger charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

#### PLANS FOR FUTURE PERIODS

A larger charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

A larger charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

F. FARAGE

Trustee

31 December 2023

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Statement of Financial Activities

for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	4	903,616	903,616	488,722
Total		903,616	903,616	488,722
Expenditure on:				
Other	5	59,279	59,279	75,550
Total		59,279	59,279	75,550
Net gains on investments		-	-	-
Net income		844,337	844,337	413,172
Transfers between funds		-	-	-
Net income before other gains/(losses)		844,337	844,337	413,172
Other gains and losses				
Other (Losses)		-	-	(1)
Net movement in funds		844,337	844,337	413,171
Reconciliation of funds:				
Total funds brought forward		1,032,763	1,032,763	619,592
Total funds carried forward		1,877,100	1,877,100	1,032,763

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN  
Summary Income and Expenditure Account  
for the year ended 31 December 2023

	2023 £	2022 £
Income	903,616	488,722
Gross income for the year	<u>903,616</u>	<u>488,722</u>
Expenditure	59,279	75,550
Total expenditure for the year	<u>59,279</u>	<u>75,550</u>
Net income before tax for the year	844,337	413,172
Net income for the year	<u>844,337</u>	<u>413,172</u>

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Balance Sheet

at 31 December 2023

Company No. CE013677	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	7	1,991,131	888,354
		<u>1,991,131</u>	<u>888,354</u>
Current assets			
Cash at bank and in hand		43,950	110,859
		<u>43,950</u>	<u>110,859</u>
Creditors: Amount falling due within one year	8	(190,481)	4,050
Net current (liabilities)/assets		<u>(146,531)</u>	<u>114,909</u>
Total assets less current liabilities		1,844,600	1,003,263
Creditors: Amounts falling due after more than one year	9	32,500	29,500
Net assets excluding pension asset or liability		<u>1,877,100</u>	<u>1,032,763</u>
Total net assets		<u><u>1,877,100</u></u>	<u><u>1,032,763</u></u>
The funds of the charity			
Restricted funds	10		
Unrestricted funds	10		
General funds		1,877,100	1,032,763
		<u>1,877,100</u>	<u>1,032,763</u>
Reserves	10		
Total funds		<u><u>1,877,100</u></u>	<u><u>1,032,763</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2023 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 December 2023

And signed on its behalf by:

F. FARAGE

Trustee

31 December 2023

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Statement of Cash flows

for the year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	844,337	413,171
Adjustments for:		
Increase in trade and other payables	191,531	-
Net cash provided by operating activities	<u>1,035,868</u>	<u>413,171</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(1,102,777)	(306,690)
Net cash used in investing activities	<u>(1,102,777)</u>	<u>(306,690)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(66,909)	106,481
Cash and cash equivalents at the beginning of the year	110,859	4,378
Cash and cash equivalents at the end of the year	<u>43,950</u>	<u>110,859</u>
Components of cash and cash equivalents		
Cash and bank balances	43,950	110,859
	<u>43,950</u>	<u>110,859</u>

for the year ended 31 December 2023

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	488,722	488,722
Total	<u>488,722</u>	<u>488,722</u>
Expenditure on:		
Other	75,550	75,550
Total	<u>75,550</u>	<u>75,550</u>
Net income	<u>413,172</u>	<u>413,172</u>
Net income before other gains/(losses)	413,172	413,172
Other gains and losses:		
Other Gains	(1)	(1)
Net movement in funds	<u>413,171</u>	<u>413,171</u>
Reconciliation of funds:		
Total funds brought forward	619,592	619,592
Total funds carried forward	<u><u>1,032,763</u></u>	<u><u>1,032,763</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
	903,616	903,616	488,722
	<u>903,616</u>	<u>903,616</u>	<u>488,722</u>

5 Other expenditure

	Unrestricted £	Total 2023 £	Total 2022 £
Employee costs	7,917	7,917	6,250
Motor and travel costs	-	-	75
Premises costs	26,909	26,909	56,878
General administrative costs	19,810	19,810	11,347
Legal and professional costs	4,643	4,643	1,000
	<u>59,279</u>	<u>59,279</u>	<u>75,550</u>

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Notes to the Accounts

6 Staff costs

	2023	2022
Salaries and wages	7,917	6,250
	<u>7,917</u>	<u>6,250</u>

No employee received emoluments in excess of £60,000.

7 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 January 2023	888,354	888,354
Additions	1,102,777	1,102,777
At 31 December 2023	<u>1,991,131</u>	<u>1,991,131</u>
Net book values		
At 31 December 2023	<u>1,991,131</u>	<u>1,991,131</u>
At 31 December 2022	<u>888,354</u>	<u>888,354</u>

8 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	(22,000)	(22,000)
Other creditors	212,481	17,950
	<u>190,481</u>	<u>(4,050)</u>

9 Creditors:

amounts falling due after more than one year

	2023	2022
	£	£
Other creditors	(32,500)	(29,500)
	<u>(32,500)</u>	<u>(29,500)</u>

10 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses )	Resources expended	At 31 December 2023
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	1,032,763	903,616	(59,279)	1,877,100
Total funds	<u>1,032,763</u>	<u>903,616</u>	<u>(59,279)</u>	<u>1,877,100</u>

## 11 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1,991,131	-	1,991,131
Net current assets	(148,531)	2,000	(146,531)
Creditors due in more than one year and provisions	32,500	-	32,500
	<u>1,875,100</u>	<u>2,000</u>	<u>1,877,100</u>

## 12 Reconciliation of net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash and cash equivalents	110,859	(66,909)	43,950
	<u>110,859</u>	<u>(66,909)</u>	<u>43,950</u>
Bank loans	22,000	-	22,000
	<u>22,000</u>	<u>-</u>	<u>22,000</u>
Net debt	<u>132,859</u>	<u>(66,909)</u>	<u>65,950</u>

## 13 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Detailed Statement of Financial Activities

for the year ended 31 December 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	903,616	903,616	488,722
	<u>903,616</u>	<u>903,616</u>	<u>488,722</u>
Total income and endowments	903,616	903,616	488,722
Expenditure on:			
Employee costs			
Salaries/wages	7,917	7,917	6,250
	<u>7,917</u>	<u>7,917</u>	<u>6,250</u>
Vehicles - General costs	-	-	75
	<u>-</u>	<u>-</u>	<u>75</u>
Premises costs			
Rent	-	-	6,000
Rates	252	252	1,502
Light, heat and power	26,254	26,254	49,376
Premises cleaning	100	100	-
Other premises costs	303	303	-
	<u>26,909</u>	<u>26,909</u>	<u>56,878</u>
General administrative costs, including depreciation and amortisation			
Bank charges	25	25	-
Equipment expensed	17,904	17,904	11,027
Equipment repairs and maintenance	1,260	1,260	257
Sundry expenses	621	621	63
	<u>19,810</u>	<u>19,810</u>	<u>11,347</u>
Legal and professional costs			
Other legal and professional costs	4,643	4,643	1,000
	<u>4,643</u>	<u>4,643</u>	<u>1,000</u>
Total of expenditure of other costs	<u>59,279</u>	<u>59,279</u>	<u>75,550</u>
Total expenditure	59,279	59,279	75,550
Net gains on investments	-	-	-
	<u>844,337</u>	<u>844,337</u>	<u>413,172</u>
Net income	844,337	844,337	413,172
Net income before other gains/(losses)	844,337	844,337	413,172
Other (Losses)	-	-	(1)

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN  
Detailed Statement of Financial Activities

Net movement in funds	<u>844,337</u>	<u>844,337</u>	<u>413,171</u>
Reconciliation of funds:			
Total funds brought forward	<u>1,032,763</u>	<u>1,032,763</u>	<u>619,592</u>
Total funds carried forward	<u>1,877,100</u>	<u>1,877,100</u>	<u>1,032,763</u>

**KURDISH ISLAMIC CENTER AND MASJID SALAHUDDIN**

England & Wales - Charity number 1177758

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# Accounts

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KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Charity No. 1177758

Company No. CE013677

Trustees' Report and Unaudited Accounts

31 December 2022

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## CHARITABLE INCORPORATED ORGANISATION

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

## REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE013677

Charity No. 1177758

Principal Office

90 Town Road

Hanley

Stoke-on-Trent

ST1 2LD

Registered Office

87-89 WATERLOO ROAD

STOKE-ON-TRENT

ST1 4NP

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

F. FARAGE

I.O. SAIED

Accountants

SA ACCOUNTS PRACTICE

123 MOORLAND ROAD

STOKE-ON-TRENT

STAFFS

ST6 1JH

## OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its government document is the advancement of Islamic religion and the advancement of education , In particular but not exclusively in the areas of Islamic teaching and the Arabic languages

The main activities undertaken in relation to those purposes to establish common ground to promote good relations between persons of different faiths and promoting knowledge and mutual understanding and respect of the beliefs and practices different religious faiths.

larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

## ACHIEVEMENTS AND PERFORMANCE

A large charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A large charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A large charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A large charity must provide an explanation of any material expenditure occurred to raise income in the future...

A large charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

#### PLANS FOR FUTURE PERIODS

A larger charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

F. FARAGE

Trustee

31 December 2022

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Statement of Financial Activities

for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	4	488,722	488,722	36,325
Other	5	-	-	32,895
Total		488,722	488,722	69,220
Expenditure on:				
Other	6	75,550	75,550	39,356
Total		75,550	75,550	39,356
Net gains on investments		-	-	-
Net income		413,172	413,172	29,864
Transfers between funds		-	-	-
Net income before other gains/(losses)		413,172	413,172	29,864
Other gains and losses				
Other ((Losses))/Gains		(1)	(1)	1
Net movement in funds		413,171	413,171	29,865
Reconciliation of funds:				
Total funds brought forward		619,592	619,592	589,727
Total funds carried forward		1,032,763	1,032,763	619,592

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN  
Summary Income and Expenditure Account  
for the year ended 31 December 2022

	2022 £	2021 £
Income	488,722	69,220
Gross income for the year	<u>488,722</u>	<u>69,220</u>
Expenditure	75,550	39,356
Total expenditure for the year	<u>75,550</u>	<u>39,356</u>
Net income before tax for the year	413,172	29,864
Net income for the year	<u>413,172</u>	<u>29,864</u>

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Balance Sheet

at 31 December 2022

Company No. CE013677	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	8	888,354	581,664
		<u>888,354</u>	<u>581,664</u>
Current assets			
Cash at bank and in hand		110,859	4,378
		<u>110,859</u>	<u>4,378</u>
Creditors: Amount falling due within one year	9	4,050	4,050
Net current assets		<u>114,909</u>	<u>8,428</u>
Total assets less current liabilities		1,003,263	590,092
Creditors: Amounts falling due after more than one year	10	29,500	29,500
Net assets excluding pension asset or liability		<u>1,032,763</u>	<u>619,592</u>
Total net assets		<u><u>1,032,763</u></u>	<u><u>619,592</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		1,032,763	619,592
		<u>1,032,763</u>	<u>619,592</u>
Reserves	11		
Total funds		<u><u>1,032,763</u></u>	<u><u>619,592</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2022 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 December 2022

And signed on its behalf by:

F. FARAGE

Trustee

31 December 2022

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Statement of Cash flows

for the year ended 31 December 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	413,171	29,865
Adjustments for:		
Decrease in trade and other payables	-	(32,000)
Net cash provided by/(used in) operating activities	<u>413,171</u>	<u>(35,030)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(306,690)	(2,198)
Net cash (used in)/from investing activities	<u>(306,690)</u>	<u>30,697</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	106,481	(4,333)
Cash and cash equivalents at the beginning of the year	4,378	8,711
Cash and cash equivalents at the end of the year	<u>110,859</u>	<u>4,378</u>
Components of cash and cash equivalents		
Cash and bank balances	110,859	4,378
	<u>110,859</u>	<u>4,378</u>

for the year ended 31 December 2022

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

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The charity is exempt from corporation tax on its charitable activities.

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Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Donations and legacies	36,325	36,325
Other	32,895	32,895
Total	<u>69,220</u>	<u>69,220</u>
Expenditure on:		
Other	39,356	39,356
Total	<u>39,356</u>	<u>39,356</u>
Net income	<u>29,864</u>	<u>29,864</u>
Net income before other gains/(losses)	29,864	29,864
Other gains and losses:		
Other Gains	1	1
Net movement in funds	<u>29,865</u>	<u>29,865</u>
Reconciliation of funds:		
Total funds brought forward	589,727	589,727
Total funds carried forward	<u><u>619,592</u></u>	<u><u>619,592</u></u>

4 Income from donations and legacies

Unrestricted	Total 2022	Total 2021
£	£	£
488,722	488,722	36,325
<u><u>488,722</u></u>	<u><u>488,722</u></u>	<u><u>36,325</u></u>

5 Other income

Total 2022	Total 2021
£	£
-	32,895
<u><u>-</u></u>	<u><u>32,895</u></u>

## 6 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Employee costs	6,250	6,250	12,185
Motor and travel costs	75	75	-
Premises costs	56,878	56,878	14,671
General administrative costs	11,347	11,347	10,474
Legal and professional costs	1,000	1,000	2,026
	<u>75,550</u>	<u>75,550</u>	<u>39,356</u>

## 7 Staff costs

	2022	2021
	£	£
Salaries and wages	6,250	12,185
	<u>6,250</u>	<u>12,185</u>

No employee received emoluments in excess of £60,000.

## 8 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 January 2022	581,664	581,664
Additions	306,690	306,690
At 31 December 2022	<u>888,354</u>	<u>888,354</u>
Net book values		
At 31 December 2022	<u>888,354</u>	<u>888,354</u>
At 31 December 2021	<u>581,664</u>	<u>581,664</u>

## 9 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	(22,000)	(22,000)
Other creditors	17,950	17,950
	<u>(4,050)</u>	<u>(4,050)</u>

## 10 Creditors:

amounts falling due after more than one year

	2022	2021
	£	£
Other creditors	(29,500)	(29,500)
	<u>(29,500)</u>	<u>(29,500)</u>

## 11 Movement in funds

	At 1 January 2022	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 December 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	619,592	488,721	(75,550)	1,032,763
Total funds	<u>619,592</u>	<u>488,721</u>	<u>(75,550)</u>	<u>1,032,763</u>

## 12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	888,354	-	888,354
Net current assets	112,909	2,000	114,909
Creditors due in more than one year and provisions	29,500	-	29,500
	<u>1,030,763</u>	<u>2,000</u>	<u>1,032,763</u>

## 13 Reconciliation of net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash and cash equivalents	4,378	106,481	110,859
	<u>4,378</u>	<u>106,481</u>	<u>110,859</u>
Bank loans	22,000	-	22,000
	<u>22,000</u>	<u>-</u>	<u>22,000</u>
Net debt	<u>26,378</u>	<u>106,481</u>	<u>132,859</u>

## 14 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Detailed Statement of Financial Activities

for the year ended 31 December 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	488,722	488,722	36,325
	<u>488,722</u>	<u>488,722</u>	<u>36,325</u>
Other	-	-	32,895
	<u>-</u>	<u>-</u>	<u>32,895</u>
Total income and endowments	488,722	488,722	69,220
Expenditure on:			
Employee costs			
Salaries/wages	6,250	6,250	12,185
	<u>6,250</u>	<u>6,250</u>	<u>12,185</u>
Motor and travel costs			
Vehicles - General costs	75	75	-
	<u>75</u>	<u>75</u>	<u>-</u>
Premises costs			
Rent	6,000	6,000	-
Rates	1,502	1,502	-
Light, heat and power	49,376	49,376	14,492
Other premises costs	-	-	179
	<u>56,878</u>	<u>56,878</u>	<u>14,671</u>
General administrative costs, including depreciation and amortisation			
Equipment expensed	11,027	11,027	3,094
Equipment repairs and maintenance	257	257	-
Sundry expenses	63	63	5,870
Telephone, fax and broadband	-	-	1,510
	<u>11,347</u>	<u>11,347</u>	<u>10,474</u>
Legal and professional costs			
Consultancy fees	-	-	1,297
Other legal and professional costs	1,000	1,000	729
	<u>1,000</u>	<u>1,000</u>	<u>2,026</u>
Total of expenditure of other costs	<u>75,550</u>	<u>75,550</u>	<u>39,356</u>
Total expenditure	75,550	75,550	39,356
Net gains on investments	-	-	-

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN  
Detailed Statement of Financial Activities

Net income	413,172	413,172	29,864
Net income before other gains/(losses)	413,172	413,172	29,864
Other ((Losses))/Gains	(1)	(1)	1
Net movement in funds	413,171	413,171	29,865
Reconciliation of funds:			
Total funds brought forward	619,592	619,592	589,727
Total funds carried forward	1,032,763	1,032,763	619,592

**KURDISH ISLAMIC CENTER AND MASJID SALAHUDDIN**

England & Wales - Charity number 1177758

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# Accounts

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KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Charity No. 1177758

Company No. CE013677

Trustees' Report and Unaudited Accounts

31 December 2021

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## CHARITABLE INCORPORATED ORGANISATION

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2021.

## REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE013677

Charity No. 1177758

Principal Office

90 Town Road

Hanley

Stoke-on-Trent

ST1 2LD

Registered Office

87-89 WATERLOO ROAD

STOKE-ON-TRENT

ST1 4NP

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

F. FARAGE

I.O. SAIED

Accountants

SA ACCOUNTS PRACTICE

123 MOORLAND ROAD

STOKE-ON-TRENT

STAFFS

ST6 1JH

## OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its government document is the advancement of Islamic religion and the advancement of education , In particular but not exclusively in the areas of Islamic teaching and the Arabic languages

The main activities undertaken in relation to those purposes to establish common ground to promote good relations between persons of different faiths and promoting knowledge and mutual understanding and respect of the beliefs and practices different religious faiths.

larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

## ACHIEVEMENTS AND PERFORMANCE

A large charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A large charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A large charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A large charity must provide an explanation of any material expenditure occurred to raise income in the future...

A large charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

#### PLANS FOR FUTURE PERIODS

A larger charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

F. FARAGE

Trustee

31 December 2021

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Statement of Financial Activities

for the year ended 31 December 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	4	36,325	36,325	353,896
Other	5	32,895	32,895	-
Total		69,220	69,220	353,896
Expenditure on:				
Other	6	39,356	39,356	17,247
Total		39,356	39,356	17,247
Net gains on investments		-	-	-
Net income		29,864	29,864	336,649
Transfers between funds		-	-	-
Net income before other gains/(losses)		29,864	29,864	336,649
Other gains and losses				
Other Gains		1	1	-
Net movement in funds		29,865	29,865	336,649
Reconciliation of funds:				
Total funds brought forward		589,727	589,727	253,078
Total funds carried forward		619,592	619,592	589,727

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN  
Summary Income and Expenditure Account  
for the year ended 31 December 2021

	2021 £	2020 £
Income	69,220	353,896
Gross income for the year	<u>69,220</u>	<u>353,896</u>
Expenditure	39,356	17,247
Total expenditure for the year	<u>39,356</u>	<u>17,247</u>
Net income before tax for the year	29,864	336,649
Net income for the year	<u>29,864</u>	<u>336,649</u>

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Balance Sheet

at 31 December 2021

Company No. CE013677	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	8	581,664	579,466
		<u>581,664</u>	<u>579,466</u>
Current assets			
Cash at bank and in hand		4,378	8,711
		<u>4,378</u>	<u>8,711</u>
Creditors: Amount falling due within one year	9	4,050	(500)
Net current assets		8,428	8,211
Total assets less current liabilities		590,092	587,677
Creditors: Amounts falling due after more than one year	10	29,500	2,050
Net assets excluding pension asset or liability		<u>619,592</u>	<u>589,727</u>
Total net assets		<u><u>619,592</u></u>	<u><u>589,727</u></u>
 The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		619,592	589,727
		<u>619,592</u>	<u>589,727</u>
Reserves	11		
Total funds		<u><u>619,592</u></u>	<u><u>589,727</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2021 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 December 2021

And signed on its behalf by:

F. FARAGE

Trustee

31 December 2021

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Statement of Cash flows

for the year ended 31 December 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	29,865	336,649
Adjustments for:		
Dividends, interest and rents from investments	(32,895)	-
(Decrease)/Increase in trade and other payables	(32,000)	500
Net cash (used in)/provided by operating activities	<u>(35,030)</u>	<u>337,149</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(2,198)	(398,670)
Dividends, interest and rents from investments	32,895	-
Net cash from/(used in) investing activities	<u>30,697</u>	<u>(398,670)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(4,333)	(61,521)
Cash and cash equivalents at the beginning of the year	8,711	70,232
Cash and cash equivalents at the end of the year	<u>4,378</u>	<u>8,711</u>
Components of cash and cash equivalents		
Cash and bank balances	4,378	8,711
	<u>4,378</u>	<u>8,711</u>

for the year ended 31 December 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	353,896	353,896
Total	<u>353,896</u>	<u>353,896</u>
Expenditure on:		
Other	17,247	17,247
Total	<u>17,247</u>	<u>17,247</u>
Net income	<u>336,649</u>	<u>336,649</u>
Net income before other gains/(losses)	336,649	336,649
Other gains and losses:		
Net movement in funds	<u>336,649</u>	<u>336,649</u>
Reconciliation of funds:		
Total funds brought forward	253,078	253,078
Total funds carried forward	<u><u>589,727</u></u>	<u><u>589,727</u></u>

4 Income from donations and legacies

Unrestricted £	Total 2021 £	Total 2020 £
36,325	36,325	353,896
<u>36,325</u>	<u>36,325</u>	<u>353,896</u>

5 Other income

Unrestricted £	Total 2021 £	Total 2020 £
32,895	32,895	-
<u>32,895</u>	<u>32,895</u>	<u>-</u>

## 6 Other expenditure

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Employee costs	12,185	12,185	10,110
Motor and travel costs	-	-	56
Premises costs	14,671	14,671	3,713
General administrative costs	10,474	10,474	1,678
Legal and professional costs	2,026	2,026	1,690
	<u>39,356</u>	<u>39,356</u>	<u>17,247</u>

## 7 Staff costs

Salaries and wages	<u>12,185</u>	<u>10,110</u>
	<u>12,185</u>	<u>10,110</u>

No employee received emoluments in excess of £60,000.

## 8 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 January 2021	579,466	579,466
Additions	2,198	2,198
At 31 December 2021	<u>581,664</u>	<u>581,664</u>
Net book values		
At 31 December 2021	<u>581,664</u>	<u>581,664</u>
At 31 December 2020	<u>579,466</u>	<u>579,466</u>

## 9 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	(22,000)	-
Other creditors	17,950	500
	<u>(4,050)</u>	<u>500</u>

## 10 Creditors:

amounts falling due after more than one year

	2021	2020
	£	£
Bank loans and overdrafts	-	(22,000)
Other creditors	(29,500)	19,950
	<u>(29,500)</u>	<u>(2,050)</u>

## 11 Movement in funds

	At 1 January 2021	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 December 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	589,727	69,221	(39,356)	619,592
Revaluation Reserves:				
Total funds	<u>589,727</u>	<u>69,221</u>	<u>(39,356)</u>	<u>619,592</u>

## 12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	581,664	-	581,664
Net current assets	6,428	2,000	8,428
Creditors due in more than one year and provisions	29,500	-	29,500
	<u>617,592</u>	<u>2,000</u>	<u>619,592</u>

## 13 Reconciliation of net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash and cash equivalents	8,711	(4,333)	4,378
	<u>8,711</u>	<u>(4,333)</u>	<u>4,378</u>
Bank loans	22,000	-	22,000
	<u>22,000</u>	<u>-</u>	<u>22,000</u>
Net debt	<u>30,711</u>	<u>(4,333)</u>	<u>26,378</u>

## 14 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Detailed Statement of Financial Activities

for the year ended 31 December 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	36,325	36,325	353,896
	<u>36,325</u>	<u>36,325</u>	<u>353,896</u>
Other	32,895	32,895	-
	<u>32,895</u>	<u>32,895</u>	<u>-</u>
Total income and endowments	69,220	69,220	353,896
Expenditure on:			
Employee costs			
Salaries/wages	12,185	12,185	10,110
	<u>12,185</u>	<u>12,185</u>	<u>10,110</u>
Travel and subsistence	-	-	56
	<u>-</u>	<u>-</u>	<u>56</u>
Premises costs			
Light, heat and power	14,492	14,492	3,268
Premises cleaning	-	-	445
Other premises costs	179	179	-
	<u>14,671</u>	<u>14,671</u>	<u>3,713</u>
General administrative costs, including depreciation and amortisation			
Bad debts	-	-	159
Bank charges	-	-	25
Equipment expensed	3,094	3,094	1,494
Sundry expenses	5,870	5,870	-
Telephone, fax and broadband	1,510	1,510	-
	<u>10,474</u>	<u>10,474</u>	<u>1,678</u>
Legal and professional costs			
Accountancy and bookkeeping	-	-	1,690
Consultancy fees	1,297	1,297	-
Other legal and professional costs	729	729	-
	<u>2,026</u>	<u>2,026</u>	<u>1,690</u>
Total of expenditure of other costs	<u>39,356</u>	<u>39,356</u>	<u>17,247</u>
Total expenditure	39,356	39,356	17,247
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net income	29,864	29,864	336,649

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Detailed Statement of Financial Activities

Net income before other gains/(losses)	29,864	29,864	336,649
Other Gains	1	1	-
Net movement in funds	29,865	29,865	336,649
Reconciliation of funds:			
Total funds brought forward	589,727	589,727	253,078
Total funds carried forward	619,592	619,592	589,727

**KURDISH ISLAMIC CENTER AND MASJID SALAHUDDIN**

England & Wales - Charity number 1177758

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# Accounts

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KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Charity No. 1177758

Company No. CE013677

Trustees' Report and Unaudited Accounts

31 December 2020

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## CHARITABLE INCORPORATED ORGANISATION

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2020.

## REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE013677

Charity No. 1177758

Principal Office

90 Town Road

Hanley

Stoke-on-Trent

ST1 2LD

Registered Office

87-89 WATERLOO ROAD

STOKE-ON-TRENT

ST1 4NP

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

F. FARAGE

I.O. SAIED

Accountants

SA ACCOUNTS PRACTICE

123 MOORLAND ROAD

STOKE-ON-TRENT

STAFFS

ST6 1JH

## OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its government document is the advancement of Islamic religion and the advancement of education , In particular but not exclusively in the areas of Islamic teaching and the Arabic languages

The main activities undertaken in relation to those purposes to establish common ground to promote good relations between persons of different faiths and promoting knowledge and mutual understanding and respect of the beliefs and practices different religious faiths.

larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Trustees Annual Report

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

F. FARAGE

Trustee

31 December 2020

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN  
Statement of Financial Activities

for the year ended 31 December 2020

	Notes	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies	4	353,896	353,896	102,897
Total		353,896	353,896	102,897
Expenditure on:				
Other	5	17,247	17,247	38,413
Total		17,247	17,247	38,413
Net gains on investments		-	-	-
Net income		336,649	336,649	64,484
Transfers between funds		-	-	-
Net income before other gains/(losses)		336,649	336,649	64,484
Other gains and losses				
Net movement in funds		336,649	336,649	64,484
Reconciliation of funds:				
Total funds brought forward		253,078	253,078	188,594
Total funds carried forward		589,727	589,727	253,078

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN  
Summary Income and Expenditure Account  
for the year ended 31 December 2020

	2020 £	2019 £
Income	353,896	102,897
Gross income for the year	<u>353,896</u>	<u>102,897</u>
Expenditure	17,247	38,413
Total expenditure for the year	<u>17,247</u>	<u>38,413</u>
Net income before tax for the year	336,649	64,484
Net income for the year	<u>336,649</u>	<u>64,484</u>

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Balance Sheet

at 31 December 2020

Company No. CE013677	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	7	579,466	180,796
		<u>579,466</u>	<u>180,796</u>
Current assets			
Cash at bank and in hand		8,711	70,232
		<u>8,711</u>	<u>70,232</u>
Creditors: Amount falling due within one year	8	(500)	2,050
Net current assets		8,211	72,282
Total assets less current liabilities		587,677	253,078
Creditors: Amounts falling due after more than one year	9	2,050	-
Net assets excluding pension asset or liability		<u>589,727</u>	<u>253,078</u>
Total net assets		<u><u>589,727</u></u>	<u><u>253,078</u></u>
The funds of the charity			
Restricted funds	10		
Unrestricted funds	10		
General funds		589,727	253,078
		<u>589,727</u>	<u>253,078</u>
Reserves	10		
Total funds		<u><u>589,727</u></u>	<u><u>253,078</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2020 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 December 2020

And signed on its behalf by:

F. FARAGE

Trustee

31 December 2020

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Statement of Cash flows

for the year ended 31 December 2020

	2020 £	2019 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	336,649	64,484
Adjustments for:		
Increase in trade and other payables	500	6,225
Net cash provided by operating activities	<u>337,149</u>	<u>70,709</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(398,670)	(180,796)
Net cash used in investing activities	<u>(398,670)</u>	<u>(180,796)</u>
Net cash used in financing activities	<u>-</u>	<u>(22,000)</u>
Net decrease in cash and cash equivalents	(61,521)	(132,087)
Cash and cash equivalents at the beginning of the year	70,232	202,319
Cash and cash equivalents at the end of the year	<u>8,711</u>	<u>70,232</u>
Components of cash and cash equivalents		
Cash and bank balances	8,711	70,232
	<u>8,711</u>	<u>70,232</u>

for the year ended 31 December 2020

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Total funds 2019 £
Income and endowments from:		
Donations and legacies	102,897	102,897
Total	<u>102,897</u>	<u>102,897</u>
Expenditure on:		
Other	38,413	38,413
Total	<u>38,413</u>	<u>38,413</u>
Net income	<u>64,484</u>	<u>64,484</u>
Net income before other gains/(losses)	64,484	64,484
Other gains and losses:		
Net movement in funds	<u>64,484</u>	<u>64,484</u>
Reconciliation of funds:		
Total funds brought forward	188,594	188,594
Total funds carried forward	<u><u>253,078</u></u>	<u><u>253,078</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2020 £	Total 2019 £
	353,896	353,896	102,897
	<u>353,896</u>	<u>353,896</u>	<u>102,897</u>

5 Other expenditure

	Unrestricted £	Total 2020 £	Total 2019 £
Employee costs	10,110	10,110	-
Motor and travel costs	56	56	145
Premises costs	3,713	3,713	10,580
General administrative costs	1,678	1,678	24,907
Legal and professional costs	1,690	1,690	2,781
	<u>17,247</u>	<u>17,247</u>	<u>38,413</u>

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Notes to the Accounts

6 Staff costs		
Salaries and wages	10,110	-
	<u>10,110</u>	<u>-</u>

No employee received emoluments in excess of £60,000.

7 Tangible fixed assets		£	£
Cost or revaluation			
At 1 January 2020		180,796	180,796
Additions		398,670	398,670
At 31 December 2020		<u>579,466</u>	<u>579,466</u>
Net book values			
At 31 December 2020		<u>579,466</u>	<u>579,466</u>
At 31 December 2019		<u>180,796</u>	<u>180,796</u>

8 Creditors:			
amounts falling due within one year			
	2020		2019
	£		£
Bank loans and overdrafts	-		(22,000)
Other creditors	500		19,950
	<u>500</u>		<u>(2,050)</u>

9 Creditors:			
amounts falling due after more than one year			
	2020		2019
	£		£
Bank loans and overdrafts	(22,000)		-
Other creditors	19,950		-
	<u>(2,050)</u>		<u>-</u>

10 Movement in funds				
		Incoming resources (including other gains/losses )	Resources expended	At 31 December 2020
	At 1 January 2020	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	253,078	353,896	(17,247)	589,727
Revaluation Reserves:				
Total funds	<u>253,078</u>	<u>353,896</u>	<u>(17,247)</u>	<u>589,727</u>

## 11 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	579,466	579,466
Net current assets	8,211	8,211
Creditors due in more than one year and provisions	2,050	2,050
	<u>589,727</u>	<u>589,727</u>

## 12 Reconciliation of net debt

	At 1 January 2020	Cash flows	At 31 December 2020
	£	£	£
Cash and cash equivalents	70,232	(61,521)	8,711
	<u>70,232</u>	<u>(61,521)</u>	<u>8,711</u>
Bank loans	22,000	-	22,000
	<u>22,000</u>	<u>-</u>	<u>22,000</u>
Net debt	<u>92,232</u>	<u>(61,521)</u>	<u>30,711</u>

## 13 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN

Detailed Statement of Financial Activities

for the year ended 31 December 2020

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies	353,896	353,896	102,897
	<u>353,896</u>	<u>353,896</u>	<u>102,897</u>
Total income and endowments	353,896	353,896	102,897
Expenditure on:			
Employee costs			
Salaries/wages	10,110	10,110	-
	<u>10,110</u>	<u>10,110</u>	<u>-</u>
Motor and travel costs			
Vehicles - General costs	-	-	145
Travel and subsistence	56	56	-
	<u>56</u>	<u>56</u>	<u>145</u>
Premises costs			
Rent	-	-	7,582
Light, heat and power	3,268	3,268	2,998
Premises cleaning	445	445	-
	<u>3,713</u>	<u>3,713</u>	<u>10,580</u>
General administrative costs, including depreciation and amortisation			
Bad debts	159	159	-
Bank charges	25	25	97
Equipment expensed	1,494	1,494	24,554
General insurances	-	-	256
	<u>1,678</u>	<u>1,678</u>	<u>24,907</u>
Legal and professional costs			
Accountancy and bookkeeping	1,690	1,690	-
Other legal and professional costs	-	-	2,781
	<u>1,690</u>	<u>1,690</u>	<u>2,781</u>
Total of expenditure of other costs	<u>17,247</u>	<u>17,247</u>	<u>38,413</u>
Total expenditure	17,247	17,247	38,413
Net gains on investments	-	-	-
Net income	<u>336,649</u>	<u>336,649</u>	<u>64,484</u>
Net income before other gains/(losses)	336,649	336,649	64,484
Other Gains	-	-	-

KURDISH ISLAMIC CENTRE AND MASJID SALAUDDIN  
Detailed Statement of Financial Activities

Net movement in funds	<u>336,649</u>	<u>336,649</u>	<u>64,484</u>
Reconciliation of funds:			
Total funds brought forward	<u>253,078</u>	<u>253,078</u>	<u>188,594</u>
Total funds carried forward	<u>589,727</u>	<u>589,727</u>	<u>253,078</u>