

# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Trustees' Report

For the period ended 31 October 2024

### *Mission statement*

Al Risaalah Mosque and Islington Islamic Centre strives to foster better citizens and effective leaders for the future of the community; by providing a proper, financially stable and most conducive environment for the Muslims of Islington/ Camden through quality religious, cultural, educational and social services and programs. An environment supported by a solid and sustainable organizational capacity.

### *Objective*

The objectives of Al Risaalah Mosque and Islington Islamic Centre are to promote the benefit of the community in North London by;

- Advancement of education and training
- The relief of poverty, sickness and distress
- The preservation and protection of good health
- The provision of recreational facilities in the interests of social welfare with object of improving their conditions of life
- To advance the Islamic religion for the benefit of the public through the holding of prayer meetings and study groups to enlighten others about the Islamic religion

### *Legal structure*

Al Risaalah Mosque and Islington Islamic Centre is a registered charity in England and Wales

### *Financial statements*

The trustees of the charity submit their trustees' report and financial statements for the period ended 31 October 2024.

### *Policies:*

#### *Reserve policy:*

As a relatively small organisation it is the policy of the charity to work towards a level of unrestricted funds which are free reserves of the charity that are equivalent to three months total expenditure. This should provide sufficient funds to cover management, administration, support costs and to respond to funding difficulties when they arise.

#### *Risk(s) review:*

The trustees have recently reviewed the major risks faced by the charity. In particular those related to the operation and finances, and are satisfied that systems are in place to mitigate any exposure to major risks.

# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Trustees' Report (continued)

For the period ended 31 October 2024

### *Public benefit*

We confirm that in providing the above services and in writing this report, we have had regard to the guidance issued by the Charity Commission on public benefit.

### *Trustees Responsibilities*

The trustees are responsible for keeping proper accounting records which disclose at any time the financial position of the charity and enable them to ensure that the financial statements comply with the relevant regulations.

The trustees oversee preparation of financial statements, select suitable accounting policies and make judgments and estimates that are reasonable and prudent to give the true state of affairs of the charity.

Trustees are also responsible for safeguarding the assets of the charity. They are elected and replaced as set out in the constitution.

### *Activities and Achievements*

The charity is managed by 13 elected trustee members, and is staffed by 17 volunteers. The office is open from Monday to Sunday between 9.00am and 8.00pm.

The year 2023/24 was very challenging year for Al Risaalah Mosque and Islington Islamic Centre due to the impact of pandemic lockdown (COVID-19) as well as the cost-of-living crisis along with high inflation. We have run many projects successfully to serve our community such as educational support and empowering the young people. As a result of this the number of users in our Centre has increased significantly due to these additional services

During the past year some of the activities that the organisation provided include:

- Individual advice and counselling for families
- Supplementary & mother tongue activities
- Training and employment opportunities
- Parent support to help parents to participate in their children's' educational needs
- Alleviate social problems of Somali young people and their families in the area
- To promote Somali culture among young people

### *Our plans in the next year*

Our strategy is to support Somali children and young people so that they can reach their full potential in their lives through partnership work with all relevant local agencies and secure financial sources which will enable Al Risaalah Mosque and Islington Islamic Centre to meet its targets. Therefore, our main targets in the next academic year are:

- To improve the educational level of the entire Somali community by empowering the students and their families for employment opportunities and bridge the communication barriers in their daily lives.

# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Trustees' Report (continued)

For the period ended 31 October 2024

- To provide educational support for parents and young people of Islington and surrounding areas
- To alleviate social problems of Somali young people and their families in the area

### Statements of the Trustees' Responsibilities

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

Charity law in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Statement of representation to the auditors

Each person who was a trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This report was approved by the board and signed on its behalf by:



Mohamed Dirshe (Aug 4, 2025 14:43:22 GMT+1)

Mohamed Ali Dirshe  
Treasurer

Al Risalah Mosque and Islington Islamic Centre  
91-93 Park Hurst Road  
London, N7 0LP

Date:04-Aug-2025

**AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE**

**T/A ISLINGTON ISLAMIC CENTRE**

Accounts & Reports

For the period ended 31 October 2024

Charity Registration Number: 1180914

# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

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For the period ended 31 October 2024

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# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Legal and Administrative Information

For the period ended 31 October 2024

Status:	Al Risaalah Mosque and Islington Islamic Centre is a Charitable Incorporated Organisation and was registered as a charity on 29 <sup>th</sup> November 2018 with the Charity Commission in England & Wales. The charity is a non-profit, non-political voluntary organisation dedicated to the service of Islington, Camden and surrounding areas. It is a registered charity in England and Wales.	
Charity Number:	1180914	
Registered Office & Business Address:	Islington Islamic Centre 91-93 Parkhurst Road London N7 0LP	
Trustees:	Mr. Yazid Murshid Mohamed Mr. A Mohamed Jama Dr. Abdulkadir M Ahmed-Nur Mr. Abdirisak Mohamud Takar Mr. Mohamed Ali Dirshe Mr. Hussein M Osman Mr Hashim Sharif Mohamed Mr. Abdirasaq M Adan Mr. Abdifitah M Adan Mr Abdisamad Abdulle Mr Hassan Abdullahi Urur Mr Abdisalam Hirad Mohamed Mr Abdikarim Hussein Ahmed	....Chair ... V. Chair ... Member ... Secretary ... Treasurer ... Member .... Member ... Member ... Member ... Member ... Member ... Member ... Member
Bankers:	Barclays Bank PLC, Finsbury Park Branch The Holloway and Kingsland Group Po Box 3628 London, E8 2JX	
Auditors:	Hamilton Coopers Chartered Accountants 66 Earl Street Maidstone Kent ME14 1PS	
Accountants:	Issa Associates Chartered Certified Accountants 40a Maygrove Road London NW6 2EB	

# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Trustees' Report

For the period ended 31 October 2024

### *Mission statement*

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The objectives of Al Risaalah Mosque and Islington Islamic Centre are to promote the benefit of the community in North London by;

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### *Legal structure*

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### *Financial statements*

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### *Policies:*

#### *Reserve policy:*

As a relatively small organisation it is the policy of the charity to work towards a level of unrestricted funds which are free reserves of the charity that are equivalent to three months total expenditure. This should provide sufficient funds to cover management, administration, support costs and to respond to funding difficulties when they arise.

#### *Risk(s) review:*

The trustees have recently reviewed the major risks faced by the charity. In particular those related to the operation and finances, and are satisfied that systems are in place to mitigate any exposure to major risks.

# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Trustees' Report (continued)

For the period ended 31 October 2024

### *Public benefit*

We confirm that in providing the above services and in writing this report, we have had regard to the guidance issued by the Charity Commission on public benefit.

### *Trustees Responsibilities*

The trustees are responsible for keeping proper accounting records which disclose at any time the financial position of the charity and enable them to ensure that the financial statements comply with the relevant regulations.

The trustees oversee preparation of financial statements, select suitable accounting policies and make judgments and estimates that are reasonable and prudent to give the true state of affairs of the charity.

Trustees are also responsible for safeguarding the assets of the charity. They are elected and replaced as set out in the constitution.

### *Activities and Achievements*

The charity is managed by 13 elected trustee members, and is staffed by 17 volunteers. The office is open from Monday to Sunday between 9.00am and 8.00pm.

The year 2023/24 was very challenging year for Al Risaalah Mosque and Islington Islamic Centre due to the impact of pandemic lockdown (COVID-19) as well as the cost-of-living crisis along with high inflation. We have run many projects successfully to serve our community such as educational support and empowering the young people. As a result of this the number of users in our Centre has increased significantly due to these additional services

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Our strategy is to support Somali children and young people so that they can reach their full potential in their lives through partnership work with all relevant local agencies and secure financial sources which will enable Al Risaalah Mosque and Islington Islamic Centre to meet its targets. Therefore, our main targets in the next academic year are:

- To improve the educational level of the entire Somali community by empowering the students and their families for employment opportunities and bridge the communication barriers in their daily lives.



# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Trustees' Report (continued)

For the period ended 31 October 2024

- To provide educational support for parents and young people of Islington and surrounding areas
- To alleviate social problems of Somali young people and their families in the area

### Statements of the Trustees' Responsibilities

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

Charity law in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Statement of representation to the auditors

Each person who was a trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This report was approved by the board and signed on its behalf by:



Mohamed Dirshe (Aug 4, 2025 14:43:22 GMT+1)

Mohamed Ali Dirshe

Treasurer

Al Risalah Mosque and Islington Islamic Centre

91-93 Park Hurst Road

London, N7 0LP

Date:04-Aug-2025

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE**

### **Opinion**

We have audited the financial statements of Al Risaalah Mosque and Islington Islamic Centre (the 'charity') for the year ended 31 October 2024 which comprise the Statement of Financial Activities, the Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 October 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE**

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE**

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

#### Capability of the audit in detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the company and industry, and through discussion with the management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to their FCA permissions and requirements. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and taxation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure and management bias in accounting estimates and judgmental areas of the financial statements such as accrued income

#### Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non compliance with laws and regulations and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE**

- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the yearend for financial statement preparation.

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members.
- Conclude on the appropriateness of the members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases more when compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Other Matters which we are required to address**

The Comparative figures for the year ended 31 October 2023 were unaudited.

**Use of our report**

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in blue ink, appearing to read 'Asim Malik', with a long horizontal line extending from the end of the signature.

**Asim Malik, FCA**

(Senior Statutory Auditor)

for and on behalf of

**Hamilton Coopers**

Chartered Accountants and Statutory Auditors

66 Earl Street

Maidstone

Kent ME14 1PS

Date: 04-Aug-2025

**Hamilton Coopers is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.**

# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Statement of Financial Activities

For the year ending 31 October 2024

	Notes	Unrestricted funds £	Restricted funds £	Audited 2024 Total £	Unaudited 2023 Total £
<i>Incoming resources</i>					
From charitable activities	2	218,401	-	218,401	224,179
Investment income	2	-	-	-	-
<b>Total incoming resources</b>		<b>218,401</b>	<b>-</b>	<b>218,401</b>	<b>224,179</b>
<i>Resources expended</i>					
Charitable activities	3	107,577	-	107,577	132,610
Governance costs	4	19,016	-	19,016	5,553
<b>Total Resources Expended</b>		<b>126,593</b>	<b>-</b>	<b>126,593</b>	<b>138,163</b>
Net resources for the period		91,808	-	91,808	86,017
Fund balances at 1 November 2023		2,387,120	-	2,387,120	2,301,104
<b>Fund balances at 31 October 2024</b>		<b>2,478,928</b>	<b>-</b>	<b>2,478,928</b>	<b>2,387,120</b>

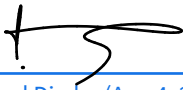
# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Balance Sheet

For the year ending 31 October 2024

	Notes	£	Audited 2024 £	Unaudited 2023 £
<b>Fixed assets</b>				
Tangible assets	8		1,922,297	1,929,526
<b>Current Assets:</b>				
Debtors	9	-	42,974	
Cash at bank and in hand		560,631	416,871	
		<u>560,631</u>	<u>459,845</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(4,000)</u>	<u>(2,250)</u>	
<b>Net Current Assets</b>			<u>556,631</u>	<u>457,595</u>
<b>Total Assets less current liabilities</b>			<u><u>2,478,928</u></u>	<u><u>2,387,120</u></u>
<b>Funds of the charity:</b>				
Unrestricted funds			2,478,928	2,387,120
			<u><u>2,478,928</u></u>	<u><u>2,387,120</u></u>

The statement of financial activities as set out on page 5 to 6 for the financial period ending 31 October 2024, and the statement of assets and liabilities as set out on this page are as approved by the trustees.

  
Mohamed Dirshe (Aug 4, 2025 14:43:22 GMT+1)  
 Mohamed Ali Dirshe  
 Treasurer

Date: 04-Aug-2025



# AL RISAAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Notes to the Accounts

For the year ending 31 October 2024

### 1 Accounting Policies

#### 1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention, and have been prepared in accordance with the Statement of Recommended Practice, *Accounting and Reporting by Charities* (Revised SORP 2015) and the Financial Reporting Standards for Smaller Entities.

#### 1.2 Incoming Resources

Grants and donations are recognised on accruals basis.

Incoming resources are reported gross.

#### 1.3 Resources Expended

Resources expended are included in the Statement of Financial Activities on accruals basis, inclusive of any VAT that cannot be recovered.

Expenditure that is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of those resources.

#### 1.4 Depreciation

Tangible fixed assets are stated at cost less depreciation.

Provision for depreciation of tangible fixed assets held by the charity is made at the following annual rates in order to write off each asset over its estimated useful life;

Freehold land & buildings-	not depreciated
Plant & machinery -	25% on cost

# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Notes to the Accounts

For the year ending 31 October 2024

### 2. Grants and Donations

	Unrestricted Funds £	Restricted Funds £	Audited 2024 Total £	Unaudited 2023 Total £
Other grants & donations	218,401	-	218,401	224,179
	<u>218,401</u>	<u>-</u>	<u>218,401</u>	<u>224,179</u>

### 2. Investment Income

	Unrestricted Funds £	Restricted Funds £	Audited 2024 Total £	Unaudited 2023 Total
Interest receivable	-	-	-	-
Total Incoming Resources	<u>218,401</u>	<u>-</u>	<u>218,401</u>	<u>224,179</u>

# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Notes to the Accounts

For the year ending 31 October 2024

### 3a. Direct Charitable Expenditure

	Unrestricted Funds £	Restricted Funds £	Audited 2024 Total £	Unaudited 2023 Total £
Rent, rates and water	6,141	-	6,141	5,446
Salary & Volunteer expenses	59,141	-	59,141	70,885
Donations	12,533	-	12,533	33,535
Repairs & maintenance	975	-	975	254
Travel & Subsistancy	380	-	380	289
Printing, Postage, Stationery	625	-	625	678
Telephone, fax and Internet	1,312	-	1,312	1,004
Light & heat	12,112	-	12,112	9,914
Misc	-	-	-	2,016
	<u>93,220</u>	<u>-</u>	<u>93,220</u>	<u>124,019</u>

### 3b. Support Costs

	Unrestricted Funds £	Restricted Funds £	Audited 2024 Total £	Unaudited 2023 Total £
Insurance	3,086	-	3,086	1,844
Bank charges	4,042	-	4,042	2,676
Deprecia	7,229	-	7,229	4,070
	<u>14,357</u>	<u>-</u>	<u>14,357</u>	<u>8,591</u>
Total Charitable Activities	<u>107,577</u>	<u>-</u>	<u>107,577</u>	<u>132,610</u>

### 4. Governance

	Unrestricted Funds £	Restricted Funds £	Audited 2024 Total £	Unaudited 2023 Total £
Audit fees	3,000	-	3,000	-
Legal and Professional	16,016	-	16,016	5,553
	<u>19,016</u>	<u>-</u>	<u>19,016</u>	<u>5,553</u>
Total Resources Expended	<u>126,593</u>	<u>-</u>	<u>126,593</u>	<u>138,163</u>

### 5. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	Audited 2024	Unaudited 2023
Staff costs were as follows:		
Salaries and wages	59,141	70,885

The charity trustees were neither paid salary nor reimbursed any expense during the current or preceding year.

There were no employees with emoluments in excess of £60,000 per annum

The key management personnel are the considered to be the chair and the treasurer who were not paid any remuneration.

# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Notes to the Accounts

For the year ending 31 October 2024

### 6. Related party transactions

There were no related party transactions during the year.

### 7. PRIOR YEAR ADJUSTMENT

Income and expenses were previously recorded as restricted. Following a review of practice these have been reclassified as unrestricted in the current year. This reclassification also applies to any applicable fund balances carried forward.

### 8. Tangible Fixed Assets

	Land & Buildings £	Plant & Machinery £	Total £
<b>Cost</b>			
Cost at 1 November 2023	1,918,815	138,375	2,057,190
Additions	-	-	-
At 31 October 2024	<u>1,918,815</u>	<u>138,375</u>	<u>2,057,190</u>
<b>Depreciation</b>			
Cost at 1 November 2023	-	127,664	127,664
Charged in the Year	-	7,229	7,229
At 31 October 2024	<u>-</u>	<u>134,893</u>	<u>134,893</u>
<b>Net Book Value</b>			
At 31 October 2024	<u>1,918,815</u>	<u>3,482</u>	<u>1,922,297</u>
Cost at 1 November 2023	<u>1,918,815</u>	<u>10,711</u>	<u>1,929,526</u>

	Audited 2024 £	Unaudited 2023 £
<b>9. Debtors and prepayments</b>		
Other Prepayment/debtors	-	5,099
Trade debtors	-	37,875
	<u>-</u>	<u>42,974</u>
<b>10. Creditors; amount falling due within one year</b>		
Other creditors	-	1,500
Accruals	4,000	750
	<u>4,000</u>	<u>2,250</u>

**AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE**

**T/A ISLINGTON ISLAMIC CENTRE**

Accounts & Reports

For the period ended 31 October 2024

Charity Registration Number: 1180914

# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Contents

For the period ended 31 October 2024

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# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Legal and Administrative Information

For the period ended 31 October 2024

Status:	Al Risaalah Mosque and Islington Islamic Centre is a Charitable Incorporated Organisation and was registered as a charity on 29 <sup>th</sup> November 2018 with the Charity Commission in England & Wales. The charity is a non-profit, non-political voluntary organisation dedicated to the service of Islington, Camden and surrounding areas. It is a registered charity in England and Wales.	
Charity Number:	1180914	
Registered Office & Business Address:	Islington Islamic Centre 91-93 Parkhurst Road London N7 0LP	
Trustees:	Mr. Yazid Murshid Mohamed Mr. A Mohamed Jama Dr. Abdulkadir M Ahmed-Nur Mr. Abdirisak Mohamud Takar Mr. Mohamed Ali Dirshe Mr. Hussein M Osman Mr Hashim Sharif Mohamed Mr. Abdirasaq M Adan Mr. Abdifitah M Adan Mr Abdisamad Abdulle Mr Hassan Abdullahi Urur Mr Abdisalam Hirad Mohamed Mr Abdikarim Hussein Ahmed	....Chair ... V. Chair ... Member ... Secretary ... Treasurer ... Member .... Member ... Member ... Member ... Member ... Member ... Member ... Member
Bankers:	Barclays Bank PLC, Finsbury Park Branch The Holloway and Kingsland Group Po Box 3628 London, E8 2JX	
Auditors:	Hamilton Coopers Chartered Accountants 66 Earl Street Maidstone Kent ME14 1PS	
Accountants:	Issa Associates Chartered Certified Accountants 40a Maygrove Road London NW6 2EB	

# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Trustees' Report

For the period ended 31 October 2024

### *Mission statement*

Al Risaalah Mosque and Islington Islamic Centre strives to foster better citizens and effective leaders for the future of the community; by providing a proper, financially stable and most conducive environment for the Muslims of Islington/ Camden through quality religious, cultural, educational and social services and programs. An environment supported by a solid and sustainable organizational capacity.

### *Objective*

The objectives of Al Risaalah Mosque and Islington Islamic Centre are to promote the benefit of the community in North London by;

- Advancement of education and training
- The relief of poverty, sickness and distress
- The preservation and protection of good health
- The provision of recreational facilities in the interests of social welfare with object of improving their conditions of life
- To advance the Islamic religion for the benefit of the public through the holding of prayer meetings and study groups to enlighten others about the Islamic religion

### *Legal structure*

Al Risaalah Mosque and Islington Islamic Centre is a registered charity in England and Wales

### *Financial statements*

The trustees of the charity submit their trustees' report and financial statements for the period ended 31 October 2024.

### *Policies:*

#### *Reserve policy:*

As a relatively small organisation it is the policy of the charity to work towards a level of unrestricted funds which are free reserves of the charity that are equivalent to three months total expenditure. This should provide sufficient funds to cover management, administration, support costs and to respond to funding difficulties when they arise.

#### *Risk(s) review:*

The trustees have recently reviewed the major risks faced by the charity. In particular those related to the operation and finances, and are satisfied that systems are in place to mitigate any exposure to major risks.



# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Trustees' Report (continued)

For the period ended 31 October 2024

### *Public benefit*

We confirm that in providing the above services and in writing this report, we have had regard to the guidance issued by the Charity Commission on public benefit.

### *Trustees Responsibilities*

The trustees are responsible for keeping proper accounting records which disclose at any time the financial position of the charity and enable them to ensure that the financial statements comply with the relevant regulations.

The trustees oversee preparation of financial statements, select suitable accounting policies and make judgments and estimates that are reasonable and prudent to give the true state of affairs of the charity.

Trustees are also responsible for safeguarding the assets of the charity. They are elected and replaced as set out in the constitution.

### *Activities and Achievements*

The charity is managed by 13 elected trustee members, and is staffed by 17 volunteers. The office is open from Monday to Sunday between 9.00am and 8.00pm.

The year 2023/24 was very challenging year for Al Risaalah Mosque and Islington Islamic Centre due to the impact of pandemic lockdown (COVID-19) as well as the cost-of-living crisis along with high inflation. We have run many projects successfully to serve our community such as educational support and empowering the young people. As a result of this the number of users in our Centre has increased significantly due to these additional services

During the past year some of the activities that the organisation provided include:

- Individual advice and counselling for families
- Supplementary & mother tongue activities
- Training and employment opportunities
- Parent support to help parents to participate in their children's' educational needs
- Alleviate social problems of Somali young people and their families in the area
- To promote Somali culture among young people

### *Our plans in the next year*

Our strategy is to support Somali children and young people so that they can reach their full potential in their lives through partnership work with all relevant local agencies and secure financial sources which will enable Al Risaalah Mosque and Islington Islamic Centre to meet its targets. Therefore, our main targets in the next academic year are:

- To improve the educational level of the entire Somali community by empowering the students and their families for employment opportunities and bridge the communication barriers in their daily lives.

# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Trustees' Report (continued)

For the period ended 31 October 2024

- To provide educational support for parents and young people of Islington and surrounding areas
- To alleviate social problems of Somali young people and their families in the area

### Statements of the Trustees' Responsibilities

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

Charity law in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Statement of representation to the auditors

Each person who was a trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This report was approved by the board and signed on its behalf by:



Mohamed Dirshe (Aug 4, 2025 14:43:22 GMT+1)

Mohamed Ali Dirshe

Treasurer

Al Risalah Mosque and Islington Islamic Centre

91-93 Park Hurst Road

London, N7 0LP

Date:04-Aug-2025

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE**

### **Opinion**

We have audited the financial statements of Al Risaalah Mosque and Islington Islamic Centre (the 'charity') for the year ended 31 October 2024 which comprise the Statement of Financial Activities, the Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 October 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE**

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE**

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

#### **Capability of the audit in detecting irregularities, including fraud**

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the company and industry, and through discussion with the management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to their FCA permissions and requirements. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and taxation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure and management bias in accounting estimates and judgmental areas of the financial statements such as accrued income

#### **Audit procedures performed by the engagement team included:**

- Discussions with management and assessment of known or suspected instances of non compliance with laws and regulations and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE**

- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the yearend for financial statement preparation.

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members.
- Conclude on the appropriateness of the members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases more when compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Other Matters which we are required to address**

The Comparative figures for the year ended 31 October 2023 were unaudited.

**Use of our report**

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in blue ink, appearing to read 'Asim Malik', with a long horizontal stroke extending to the right.

**Asim Malik, FCA**

(Senior Statutory Auditor)

for and on behalf of

**Hamilton Coopers**

Chartered Accountants and Statutory Auditors

66 Earl Street

Maidstone

Kent ME14 1PS

Date: 04-Aug-2025

**Hamilton Coopers is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.**

# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Statement of Financial Activities

For the year ending 31 October 2024

	Notes	Unrestricted funds £	Restricted funds £	Audited 2024 Total £	Unaudited 2023 Total £
<i>Incoming resources</i>					
From charitable activities	2	218,401	-	218,401	224,179
Investment income	2	-	-	-	-
<b>Total incoming resources</b>		<b>218,401</b>	<b>-</b>	<b>218,401</b>	<b>224,179</b>
<i>Resources expended</i>					
Charitable activities	3	107,577	-	107,577	132,610
Governance costs	4	19,016	-	19,016	5,553
<b>Total Resources Expended</b>		<b>126,593</b>	<b>-</b>	<b>126,593</b>	<b>138,163</b>
Net resources for the period		91,808	-	91,808	86,017
Fund balances at 1 November 2023		2,387,120	-	2,387,120	2,301,104
<b>Fund balances at 31 October 2024</b>		<b>2,478,928</b>	<b>-</b>	<b>2,478,928</b>	<b>2,387,120</b>



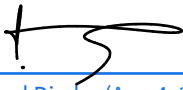
# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Balance Sheet

For the year ending 31 October 2024

	Notes	£	Audited 2024 £	Unaudited 2023 £
<b>Fixed assets</b>				
Tangible assets	8		1,922,297	1,929,526
<b>Current Assets:</b>				
Debtors	9	-	42,974	
Cash at bank and in hand		560,631	416,871	
		<u>560,631</u>	<u>459,845</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(4,000)</u>	<u>(2,250)</u>	
<b>Net Current Assets</b>			<u>556,631</u>	<u>457,595</u>
<b>Total Assets less current liabilities</b>			<u><u>2,478,928</u></u>	<u><u>2,387,120</u></u>
<b>Funds of the charity:</b>				
Unrestricted funds			2,478,928	2,387,120
			<u><u>2,478,928</u></u>	<u><u>2,387,120</u></u>

The statement of financial activities as set out on page 5 to 6 for the financial period ending 31 October 2024, and the statement of assets and liabilities as set out on this page are as approved by the trustees.

  
Mohamed Dirshe (Aug 4, 2025 14:43:22 GMT+1)  
 Mohamed Ali Dirshe  
 Treasurer

Date: 04-Aug-2025

# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Notes to the Accounts

For the year ending 31 October 2024

### 1 Accounting Policies

#### 1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention, and have been prepared in accordance with the Statement of Recommended Practice, *Accounting and Reporting by Charities* (Revised SORP 2015) and the Financial Reporting Standards for Smaller Entities.

#### 1.2 Incoming Resources

Grants and donations are recognised on accruals basis.

Incoming resources are reported gross.

#### 1.3 Resources Expended

Resources expended are included in the Statement of Financial Activities on accruals basis, inclusive of any VAT that cannot be recovered.

Expenditure that is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of those resources.

#### 1.4 Depreciation

Tangible fixed assets are stated at cost less depreciation.

Provision for depreciation of tangible fixed assets held by the charity is made at the following annual rates in order to write off each asset over its estimated useful life;

Freehold land & buildings-	not depreciated
Plant & machinery -	25% on cost

# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Notes to the Accounts

For the year ending 31 October 2024

### 2. Grants and Donations

	Unrestricted Funds £	Restricted Funds £	Audited 2024 Total £	Unaudited 2023 Total £
Other grants & donations	218,401	-	218,401	224,179
	<u>218,401</u>	<u>-</u>	<u>218,401</u>	<u>224,179</u>

### 2. Investment Income

	Unrestricted Funds £	Restricted Funds £	Audited 2024 Total £	Unaudited 2023 Total
Interest receivable	-	-	-	-
Total Incoming Resources	<u>218,401</u>	<u>-</u>	<u>218,401</u>	<u>224,179</u>

# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Notes to the Accounts

For the year ending 31 October 2024

### 3a. Direct Charitable Expenditure

	Unrestricted Funds £	Restricted Funds £	Audited 2024 Total £	Unaudited 2023 Total £
Rent, rates and water	6,141	-	6,141	5,446
Salary & Volunteer expenses	59,141	-	59,141	70,885
Donations	12,533	-	12,533	33,535
Repairs & maintenance	975	-	975	254
Travel & Subsistancy	380	-	380	289
Printing, Postage, Stationery	625	-	625	678
Telephone, fax and Internet	1,312	-	1,312	1,004
Light & heat	12,112	-	12,112	9,914
Misc	-	-	-	2,016
	<u>93,220</u>	<u>-</u>	<u>93,220</u>	<u>124,019</u>

### 3b. Support Costs

	Unrestricted Funds £	Restricted Funds £	Audited 2024 Total £	Unaudited 2023 Total £
Insurance	3,086	-	3,086	1,844
Bank charges	4,042	-	4,042	2,676
Deprecia	7,229	-	7,229	4,070
	<u>14,357</u>	<u>-</u>	<u>14,357</u>	<u>8,591</u>
Total Charitable Activities	<u>107,577</u>	<u>-</u>	<u>107,577</u>	<u>132,610</u>

### 4. Governance

	Unrestricted Funds £	Restricted Funds £	Audited 2024 Total £	Unaudited 2023 Total £
Audit fees	3,000	-	3,000	-
Legal and Professional	16,016	-	16,016	5,553
	<u>19,016</u>	<u>-</u>	<u>19,016</u>	<u>5,553</u>
Total Resources Expended	<u>126,593</u>	<u>-</u>	<u>126,593</u>	<u>138,163</u>

### 5. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	Audited 2024	Unaudited 2023
Staff costs were as follows:		
Salaries and wages	59,141	70,885

The charity trustees were neither paid salary nor reimbursed any expense during the current or preceding year.

There were no employees with emoluments in excess of £60,000 per annum

The key management personnel are the considered to be the chair and the treasurer who were not paid any remuneration.

# AL RISAALAH MOSQUE AND ISLINGTON ISLAMIC CENTRE

## Notes to the Accounts

For the year ending 31 October 2024

### 6. Related party transactions

There were no related party transactions during the year.

### 7. PRIOR YEAR ADJUSTMENT

Income and expenses were previously recorded as restricted. Following a review of practice these have been reclassified as unrestricted in the current year. This reclassification also applies to any applicable fund balances carried forward.

### 8. Tangible Fixed Assets

	Land & Buildings £	Plant & Machinery £	Total £
<b>Cost</b>			
Cost at 1 November 2023	1,918,815	138,375	2,057,190
Additions	-	-	-
At 31 October 2024	<u>1,918,815</u>	<u>138,375</u>	<u>2,057,190</u>
<b>Depreciation</b>			
Cost at 1 November 2023	-	127,664	127,664
Charged in the Year	-	7,229	7,229
At 31 October 2024	<u>-</u>	<u>134,893</u>	<u>134,893</u>
<b>Net Book Value</b>			
At 31 October 2024	<u>1,918,815</u>	<u>3,482</u>	<u>1,922,297</u>
Cost at 1 November 2023	<u>1,918,815</u>	<u>10,711</u>	<u>1,929,526</u>

	Audited 2024 £	Unaudited 2023 £
<b>9. Debtors and prepayments</b>		
Other Prepayment/debtors	-	5,099
Trade debtors	-	37,875
	<u>-</u>	<u>42,974</u>
<b>10. Creditors; amount falling due within one year</b>		
Other creditors	-	1,500
Accruals	4,000	750
	<u>4,000</u>	<u>2,250</u>