

AL QUBA MASJID TRUST

England & Wales · Charity number 1183972

Details

Status Registered

Legal form Trust

Registered 2019-06-19

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

Contact

Address Alquba Mosque
Copenhagen Street
Rochdale
OL16 2HD

Phone 01706

Email info@alquba.org

Activities

Objects: TO SERVE THE PUBLIC AT LARGE AND PARTICULARLY TO THE MUSLIM COMMUNITY OF ROCHDALE

Activities: Mosque related activities. 5 times prayers. Friday prayer and sermon. Childrens basic islamic classes. Funerals

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Rochdale

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £165,258 | £35,123 | - | - |
| 2023-12-31 | £159,486 | £52,677 | - | - |
| 2022-12-31 | £138,371 | £45,935 | - | - |
| 2021-12-31 | £129,501 | £45,547 | - | - |
| 2020-12-31 | £95,730 | £37,942 | - | - |

Trustees

| Name | Role | Appointed |
|-----------------------|------|------------|
| JAMIL MOHAMMAD | | 2016-01-06 |
| KARAMAT HUSSAIN | | 2016-01-06 |
| MOHAMMAD ABDUL REHMAN | | 2011-03-11 |
| MOHAMMAD WAJID | | 2016-01-06 |
| SHAHID MAHMOOD | | 2016-01-06 |
| SHAUKAT ALI | | 2016-01-06 |

AL QUBA MASJID TRUST

England & Wales - Charity number 1183972

Accounts

Registered Charity Number 1183972

Al Qaba Mosque
Financial Statements
31 December 2024

Al Qaba Mosque Contents

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Al Qaba Mosque

Approval statement

I approve the financial statements which comprise of the Financial Activities, the Balance Sheet and the related notes. I acknowledge my responsibility for the financial statements, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing JML Accountancy Services Ltd with all information and explanations necessary for their compilation.

Shaukat Ali

31 March 2025

Al Qaba Mosque

Accountants' report on the unaudited financial statements to Al Qaba Mosque

You have approved the financial statements for the year ended 31 December 2024 which comprise the Financial Activities, the Balance Sheet and the related notes. In accordance with your instructions, we have compiled these unaudited financial statements from the accounting records and information and explanations supplied to us.

JML Accountancy Services Ltd
Accountants

64 Drake Street
Rochdale
OL16 1PA

31 March 2025

**Al Qaba Mosque
Statement of Financial Activities
for the year ended 31 December 2024**

| | 2024 £ | 2023 £ |
|---------------------------------------------------|------------------|------------------|
| Donations | 165,258 | 159,486 |
| Direct Costs | 20,610 | 23,200 |
| Total income | <u>144,648</u> | <u>136,286</u> |
| Expenses | | |
| Wages, salaries and other staff costs | 24,700 | 20,657 |
| Rent, rates, power and other insurance costs | 6,956 | 6,931 |
| Repairs and maintenance of property and equipment | 169 | - |
| Telephone, fax, stationery and other office costs | 585 | 434 |
| Accountancy, legal and other professional fees | 750 | 300 |
| Other business expenses | 1,963 | 1,155 |
| | <u>35,123</u> | <u>29,477</u> |
| Net income for the year | <u>109,525</u> | <u>106,809</u> |

**Al Qaba Mosque
Balance Sheet
as at 31 December 2024**

| | Notes | 2024 £ | 2023 £ |
|------------------------------------|----------------|------------------|------------------|
| Fixed assets | | | |
| Property | 3 | 462,056 | 452,311 |
| Current assets | | | |
| Bank/building society balances | 703,709 | 604,774 | |
| Cash in hand | 101 | 207 | |
| | <u>703,810</u> | <u>604,981</u> | |
| Current liabilities | | | |
| Trade creditors | - | 718 | |
| Taxation and social security costs | 105 | 338 | |
| Other liabilities and accruals | 300 | 300 | |
| | <u>405</u> | <u>1,356</u> | |
| Net Current Assets | | 703,405 | 603,625 |
| Net Assets | | <u>1,165,461</u> | <u>1,055,936</u> |
| Funds | | | |
| Balance at start of period | | 1,055,936 | 949,127 |
| Income for year | | 109,525 | 106,809 |
| Total funds | | <u>1,165,461</u> | <u>1,055,936</u> |

Al Qaba Mosque
Notes to financial statements
for the year ended 31 December 2024

1 Accounting basis

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

2 Statement of financial activities

| | 2024 | 2023 |
|----------------------------------------------------------|----------------|----------------|
| | £ | £ |
| Income | | |
| Donations | <u>165,258</u> | <u>159,486</u> |
| Direct costs | | |
| Other direct costs | <u>20,610</u> | <u>23,200</u> |
| Wages, salaries and other staff costs | | |
| Wages and salaries | <u>24,700</u> | <u>20,657</u> |
| Rent, rates, power and insurance costs | | |
| Rates | 120 | 113 |
| Light and heat | 5,519 | 5,543 |
| Other insurance costs | 1,317 | 1,275 |
| | <u>6,956</u> | <u>6,931</u> |
| Repairs and maintenance of property and equipment | | |
| Repairs and maintenance | 169 | - |
| | <u>169</u> | <u>-</u> |
| Telephone, fax, stationery and other office costs | | |
| Telephone and internet | 335 | 358 |
| Stationery and printing | 250 | 76 |
| | <u>585</u> | <u>434</u> |
| Accountancy, legal and other professional fees | | |
| Accountants fees | 300 | 300 |
| Other legal and professional | 450 | - |
| | <u>750</u> | <u>300</u> |
| Other expenses | | |
| Subscriptions | 250 | 200 |
| Cleaning | 1,713 | 955 |
| | <u>1,963</u> | <u>1,155</u> |

Al Qaba Mosque
Notes to financial statements
for the year ended 31 December 2024

3 Property

| | Premises |
|-----------------------|-----------------|
| | £ |
| Cost | |
| At 1 January 2024 | 452,311 |
| Additions | <u>9,745</u> |
| At 31 December 2024 | <u>462,056</u> |
| Depreciation | |
| At 31 December 2024 | <u>-</u> |
| Net book value | |
| At 31 December 2024 | <u>462,056</u> |
| At 31 December 2023 | <u>452,311</u> |

Report of the independent Examiner to the trustees of

AL-QABA MOSQUE

On the accounts of the Charity for the year ended 31st December 2024

I report on the Financial Statements of the Charity for the year ended 31st December 2024 which have been prepared in accordance with the Charities Act 2011 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisation, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting.

Respective Responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of section 144 (1) of the Charities Act 2011 (the Act) does not apply and that there is no requirement in the governing documents or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:-

- a) Examine the accounts under section 145 of the act
- b) To follow the procedure laid down in the general Direction given by the Charity Commission under section 145 (5) (b) of the act: and:
- c) To state whether particular matters have come to my attention.

Basis of Opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An Independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a Comparison of the Financial Statements presented with these records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The Purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The Procedure undertaken do not provide all the evidence that would be required in an audit and information supplied by the trustees, the course of the examination is not subjected to audit tests or enquiries and consequently I do not express an audit opinion on the view given by the financial statements and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

Subject to the limitation upon the scope of my work as detailed above, in connection with my examination, I can confirm that

The following section is only applicable if

- 1) The gross income of the charity in the year ended 31st December 2024 does not appear to exceed the sum specified in section 145 (3) of the act, namely £250,000 and that I am Qualified to act as independent examiner in accordance with that section by virtue of me being a qualified accountant.
- 2) This is a report in respect of an examination carried out under section 145 of the act and in accordance with any directions given by the commission under subsection (5)(b) of that section which are applicable;

And that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements,

- i. To keep accounting records in accordance with section 130 of the Act
- ii. To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the act and;
- iii. That the financial Statements be prepared in accordance with the methods and principles set out in the statement of Recommended Practice – Accounting and Reporting by Charities have not met or to which, in opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Independent Examiner

Alan Fielding

JML Accountancy Services Ltd

64 Drake Street
Rochdale
OL16 1PA

AL QUBA MASJID TRUST

England & Wales - Charity number 1183972

Accounts

Registered Charity Number 1183972

Al Qaba Mosque
Financial Statements
31 December 2024

Al Qaba Mosque

Accountants' report on the unaudited financial statements to Al Qaba Mosque

You have approved the financial statements for the year ended 31 December 2024 which comprise the Financial Activities, the Balance Sheet and the related notes. In accordance with your instructions, we have compiled these unaudited financial statements from the accounting records and information and explanations supplied to us.

JML Accountancy Services Ltd
Accountants

64 Drake Street
Rochdale
OL16 1PA

31 March 2025

Al Qaba Mosque
Statement of Financial Activities
for the year ended 31 December 2024

| | 2024 | 2023 |
|---------------------------------------------------|----------------|----------------|
| | £ | £ |
| Donations | 165,258 | 159,486 |
| Direct Costs | 20,610 | 23,200 |
| Total income | <u>144,648</u> | <u>136,286</u> |
| Expenses | | |
| Wages, salaries and other staff costs | 24,700 | 20,657 |
| Rent, rates, power and other insurance costs | 6,956 | 6,931 |
| Repairs and maintenance of property and equipment | 169 | - |
| Telephone, fax, stationery and other office costs | 585 | 434 |
| Accountancy, legal and other professional fees | 750 | 300 |
| Other business expenses | 1,963 | 1,155 |
| | <u>35,123</u> | <u>29,477</u> |
| Net income for the year | <u>109,525</u> | <u>106,809</u> |

**Al Qaba Mosque
Balance Sheet
as at 31 December 2024**

| | Notes | 2024 £ | 2023 £ |
|------------------------------------|-------|------------------|------------------|
| Fixed assets | | | |
| Property | 3 | 462,056 | 452,311 |
| Current assets | | | |
| Bank/building society balances | | 703,709 | 604,774 |
| Cash in hand | | 101 | 207 |
| | | <u>703,810</u> | <u>604,981</u> |
| Current liabilities | | | |
| Trade creditors | | - | 718 |
| Taxation and social security costs | | 105 | 338 |
| Other liabilities and accruals | | 300 | 300 |
| | | <u>405</u> | <u>1,356</u> |
| Net Current Assets | | 703,405 | 603,625 |
| Net Assets | | <u>1,165,461</u> | <u>1,055,936</u> |
| Funds | | | |
| Balance at start of period | | 1,055,936 | 949,127 |
| Income for year | | 109,525 | 106,809 |
| Total funds | | <u>1,165,461</u> | <u>1,055,936</u> |

Al Qaba Mosque
Notes to financial statements
for the year ended 31 December 2024

1 Accounting basis

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

2 Statement of financial activities

| | 2024 | 2023 |
|----------------------------------------------------------|----------------|----------------|
| | £ | £ |
| Income | | |
| Donations | <u>165,258</u> | <u>159,486</u> |
| Direct costs | | |
| Other direct costs | <u>20,610</u> | <u>23,200</u> |
| Wages, salaries and other staff costs | | |
| Wages and salaries | <u>24,700</u> | <u>20,657</u> |
| Rent, rates, power and insurance costs | | |
| Rates | 120 | 113 |
| Light and heat | 5,519 | 5,543 |
| Other insurance costs | <u>1,317</u> | <u>1,275</u> |
| | <u>6,956</u> | <u>6,931</u> |
| Repairs and maintenance of property and equipment | | |
| Repairs and maintenance | <u>169</u> | <u>-</u> |
| | 169 | |
| Telephone, fax, stationery and other office costs | | |
| Telephone and internet | 335 | 358 |
| Stationery and printing | <u>250</u> | <u>76</u> |
| | <u>585</u> | <u>434</u> |
| Accountancy, legal and other professional fees | | |
| Accountants fees | 300 | 300 |
| Other legal and professional | <u>450</u> | <u>-</u> |
| | <u>750</u> | <u>300</u> |
| Other expenses | | |
| Subscriptions | 250 | 200 |
| Cleaning | <u>1,713</u> | <u>955</u> |
| | <u>1,963</u> | <u>1,155</u> |

Al Qaba Mosque
Notes to financial statements
for the year ended 31 December 2024

3 Property

| | Premises |
|-----------------------|-----------------|
| | £ |
| Cost | |
| At 1 January 2024 | 452,311 |
| Additions | <u>9,745</u> |
| At 31 December 2024 | <u>462,056</u> |
| Depreciation | |
| At 31 December 2024 | <u>-</u> |
| Net book value | |
| At 31 December 2024 | <u>462,056</u> |
| At 31 December 2023 | <u>452,311</u> |

Report of the independent Examiner to the trustees of

AL-QABA MOSQUE

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Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:-

- a) Examine the accounts under section 145 of the act
- b) To follow the procedure laid down in the general Direction given by the Charity Commission under section 145 (5) (b) of the act: and:
- c) To state whether particular matters have come to my attention.

Basis of Opinion and scope of work undertaken

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The Procedure undertaken do not provide all the evidence that would be required in an audit and information supplied by the trustees, the course of the examination is not subjected to audit tests or enquiries and consequently I do not express an audit opinion on the view given by the financial statements and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

Subject to the limitation upon the scope of my work as detailed above, in connection with my examination, I can confirm that

The following section is only applicable if

- 1) The gross income of the charity in the year ended 31st December 2024 does not appear to exceed the sum specified in section 145 (3) of the act, namely £250,000 and that I am Qualified to act as independent examiner in accordance with that section by virtue of me being a qualified accountant.
- 2) This is a report in respect of an examination carried out under section 145 of the act and in accordance with any directions given by the commission under subsection (5)(b) of that section which are applicable;

And that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements,

- i. To keep accounting records in accordance with section 130 of the Act
- ii. To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the act and;
- iii. That the financial Statements be prepared in accordance with the methods and principles set out in the statement of Recommended Practice – Accounting and Reporting by Charities have not met or to which, in opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Independent Examiner

Alan Fielding

JML Accountancy Services Ltd
64 Drake Street
Rochdale
OL16 1PA

AL QUBA MASJID TRUST

England & Wales - Charity number 1183972

Accounts

Registered Charity Number 1183972

Al Qaba Mosque
Financial Statements
31 December 2022

Al Qaba Mosque

Approval statement

I approve the financial statements which comprise of the Financial Activities, the Balance Sheet and the related notes. I acknowledge my responsibility for the financial statements, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing JML Accountancy Services Ltd with all information and explanations necessary for their compilation.

Shaukat Ali

31 July 2023

Al Qaba Mosque

Accountants' report on the unaudited financial statements to Al Qaba Mosque

You have approved the financial statements for the year ended 31 December 2022 which comprise the Financial Activities, the Balance Sheet and the related notes. In accordance with your instructions, we have compiled these unaudited financial statements from the accounting records and information and explanations supplied to us.

JML Accountancy Services Ltd
Accountants

64 Drake Street
Rochdale
OL16 1PA

31 July 2023

Al Qaba Mosque
Statement of Financial Activities
for the year ended 31 December 2022

| | 2022 | 2021 |
|---------------------------------------------------|----------------|----------------|
| | £ | £ |
| Donations | 138,371 | 129,501 |
| Direct Costs | 18,120 | 18,225 |
| Total income | <u>120,251</u> | <u>111,276</u> |
| Expenses | | |
| Wages, salaries and other staff costs | 19,848 | 19,848 |
| Rent, rates, power and insurance costs | 5,708 | 4,368 |
| Repairs and renewals of property and equipment | 268 | 649 |
| Telephone, fax, stationery and other office costs | 1,631 | 1,957 |
| Accountancy, legal and other professional fees | 360 | 300 |
| Other business expenses | - | 200 |
| | <u>27,815</u> | <u>27,322</u> |
| Net income for the year | <u>92,436</u> | <u>83,954</u> |

**Al Qaba Mosque
Balance Sheet
as at 31 December 2022**

| | Notes | 2022 £ | 2021 £ |
|--------------------------------|-------|----------------|----------------|
| Fixed assets | | | |
| Property | 3 | 452,311 | 450,463 |
| Current assets | | | |
| Bank/building society balances | | 507,434 | 416,634 |
| Cash in hand | | 772 | 600 |
| | | <u>508,206</u> | <u>417,234</u> |
| Current liabilities | | | |
| Trade creditors | | 11,030 | 11,006 |
| Other liabilities and accruals | | 360 | - |
| | | <u>11,390</u> | <u>11,006</u> |
| Net Current Assets | | 496,816 | 406,228 |
| Net Assets | | <u>949,127</u> | <u>856,691</u> |
| Funds | | | |
| Balance at start of period | | 856,691 | 772,737 |
| Income for year | | 92,436 | 83,954 |
| Total funds | | <u>949,127</u> | <u>856,691</u> |

Al Qaba Mosque
Notes to financial statements
for the year ended 31 December 2022

1 Accounting basis

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

2 Statement of financial activities

| | 2022 | 2021 |
|----------------------------------------------------------|----------------|----------------|
| | £ | £ |
| Income | | |
| Donations | <u>138,371</u> | <u>129,501</u> |
| Direct costs | | |
| Other direct costs | <u>18,120</u> | <u>18,225</u> |
| Wages, salaries and other staff costs | | |
| Wages and salaries | <u>19,848</u> | <u>19,848</u> |
| Rent, rates, power and insurance costs | | |
| Rates | 90 | 85 |
| Light and heat | 5,047 | 3,613 |
| Cleaning | 571 | 670 |
| | <u>5,708</u> | <u>4,368</u> |
| Repairs and renewals of property and equipment | | |
| Repairs and maintenance | <u>268</u> | <u>649</u> |
| Telephone, fax, stationery and other office costs | | |
| Telephone and internet | 355 | 339 |
| Stationery and printing | 240 | 630 |
| Other insurance costs | 1,036 | 988 |
| | <u>1,631</u> | <u>1,957</u> |
| Accountancy, legal and other professional fees | | |
| Accountants fees | <u>360</u> | <u>300</u> |
| Other expenses | | |
| Sundry expenses | <u>-</u> | <u>200</u> |

Al Qaba Mosque
Notes to financial statements
for the year ended 31 December 2022

3 Property

| | Premises |
|-----------------------|-----------------|
| | £ |
| Cost | |
| At 1 January 2022 | 450,463 |
| Additions | <u>1,848</u> |
| At 31 December 2022 | <u>452,311</u> |
| Depreciation | |
| At 31 December 2022 | <u>-</u> |
| Net book value | |
| At 31 December 2022 | <u>452,311</u> |
| At 31 December 2021 | <u>450,463</u> |

AL QUBA MASJID TRUST

England & Wales - Charity number 1183972

Accounts

Registered Charity Number 1183972

Al Qaba Mosque

Accounts

31 December 2021

Al Qaba Mosque

Approval statement

I approve the accounts which comprise of the Profit and Loss Account, the Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing JML Accountancy Services Ltd with all information and explanations necessary for their compilation.

Shaukat Ali

23 August 2022

Al Qaba Mosque

Accountants' report on the unaudited accounts to Al Qaba Mosque

You have approved the accounts for the year ended 31 December 2021 which comprise the Profit and Loss Account, the Balance Sheet and the related notes. In accordance with your instructions, we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

JML Accountancy Services Ltd

64 Drake Street
Rochdale
OL16 1PA

23 August 2022

Al Qaba Mosque
Profit and Loss Account
for the year ended 31 December 2021

| | 2021 | 2020 |
|---------------------------------------------------|----------------|---------------|
| | £ | £ |
| Sales | 129,501 | 95,730 |
| Cost of sales | 18,225 | 13,945 |
| Gross profit | <u>111,276</u> | <u>81,785</u> |
| Expenses | | |
| Wages, salaries and other staff costs | 19,848 | 19,852 |
| Rent, rates, power and insurance costs | 4,368 | 2,525 |
| Repairs and renewals of property and equipment | 649 | 588 |
| Telephone, fax, stationery and other office costs | 1,957 | 1,482 |
| Accountancy, legal and other professional fees | 300 | - |
| Other business expenses | 200 | - |
| | <u>27,322</u> | <u>24,447</u> |
| Net Surplus | <u>83,954</u> | <u>57,338</u> |

**Al Qaba Mosque
Balance Sheet
as at 31 December 2021**

| | Notes | 2021 £ | 2020 £ |
|-----------------------------------|-------|----------------|----------------|
| Fixed assets | | | |
| Property, Equipment and Machinery | 3 | 450,463 | 425,989 |
| Current assets | | | |
| Bank/building society balances | | 416,634 | 345,873 |
| Cash in hand | | 600 | 875 |
| | | <u>417,234</u> | <u>346,748</u> |
| Current liabilities | | | |
| Trade creditors | | <u>11,006</u> | <u>-</u> |
| Net Current Assets | | 406,228 | 346,748 |
| Total Assets | | <u>856,691</u> | <u>772,737</u> |
| Capital account | | | |
| Balance at start of period | | 772,737 | 715,399 |
| Surplus for year | | 83,954 | 57,338 |
| | | <u>856,691</u> | <u>772,737</u> |

Al Qaba Mosque
Notes to the Accounts
for the year ended 31 December 2021

1 Accounting basis

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

2 Profit and loss account analysis

| | 2021 | 2020 |
|----------------------------------------------------------|----------------|---------------|
| | £ | £ |
| Sales | | |
| Sales | <u>129,501</u> | <u>95,730</u> |
| Cost of sales | | |
| Other direct costs | <u>18,225</u> | <u>13,945</u> |
| Wages, salaries and other staff costs | | |
| Wages and salaries | <u>19,848</u> | <u>19,852</u> |
| Rent, rates, power and insurance costs | | |
| Rates | 85 | - |
| Light and heat | 3,613 | 2,480 |
| Cleaning | <u>670</u> | <u>45</u> |
| | <u>4,368</u> | <u>2,525</u> |
| Repairs and renewals of property and equipment | | |
| Repairs and maintenance | <u>649</u> | <u>588</u> |
| Telephone, fax, stationery and other office costs | | |
| Telephone and internet | 339 | 349 |
| Stationery and printing | 630 | - |
| Sundry | - | 70 |
| Other insurance costs | <u>988</u> | <u>1,063</u> |
| | <u>1,957</u> | <u>1,482</u> |
| Accountancy, legal and other professional fees | | |
| Accountants fees | <u>300</u> | <u>-</u> |
| Other business expenses | | |
| Subscriptions | <u>200</u> | <u>-</u> |

Al Qaba Mosque
Notes to the Accounts
for the year ended 31 December 2021

3 Plant, machinery and motor vehicles

| | Spare |
|-----------------------|----------------|
| | £ |
| Cost | |
| At 1 January 2021 | 425,989 |
| Additions | <u>24,474</u> |
| At 31 December 2021 | <u>450,463</u> |
| Depreciation | |
| At 31 December 2021 | <u>-</u> |
| Net book value | |
| At 31 December 2021 | <u>450,463</u> |
| At 31 December 2020 | <u>425,989</u> |

Registered Charity Number 1183972

Al Qaba Mosque

Accounts

31 December 2021

Al Qaba Mosque

Approval statement

I approve the accounts which comprise of the Profit and Loss Account, the Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing JML Accountancy Services Ltd with all information and explanations necessary for their compilation.

Shaukat Ali

23 August 2022

Al Qaba Mosque

Accountants' report on the unaudited accounts to Al Qaba Mosque

You have approved the accounts for the year ended 31 December 2021 which comprise the Profit and Loss Account, the Balance Sheet and the related notes. In accordance with your instructions, we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

JML Accountancy Services Ltd

64 Drake Street
Rochdale
OL16 1PA

23 August 2022

**Al Qaba Mosque
Profit and Loss Account
for the year ended 31 December 2021**

| | 2021 | 2020 |
|---------------------------------------------------|----------------|---------------|
| | £ | £ |
| Sales | 129,501 | 95,730 |
| Cost of sales | 18,225 | 13,945 |
| Gross profit | <u>111,276</u> | <u>81,785</u> |
| Expenses | | |
| Wages, salaries and other staff costs | 19,848 | 19,852 |
| Rent, rates, power and insurance costs | 4,368 | 2,525 |
| Repairs and renewals of property and equipment | 649 | 588 |
| Telephone, fax, stationery and other office costs | 1,957 | 1,482 |
| Accountancy, legal and other professional fees | 300 | - |
| Other business expenses | 200 | - |
| | <u>27,322</u> | <u>24,447</u> |
| Net Surplus | <u>83,954</u> | <u>57,338</u> |

**Al Qaba Mosque
Balance Sheet
as at 31 December 2021**

| | Notes | 2021 £ | 2020 £ |
|-----------------------------------|----------------|----------------|----------------|
| Fixed assets | | | |
| Property, Equipment and Machinery | 3 | 450,463 | 425,989 |
| Current assets | | | |
| Bank/building society balances | 416,634 | 345,873 | |
| Cash in hand | 600 | 875 | |
| | <u>417,234</u> | <u>346,748</u> | |
| Current liabilities | | | |
| Trade creditors | <u>11,006</u> | <u>-</u> | |
| Net Current Assets | | 406,228 | 346,748 |
| Total Assets | | <u>856,691</u> | <u>772,737</u> |
| Capital account | | | |
| Balance at start of period | | 772,737 | 715,399 |
| Surplus for year | | 83,954 | 57,338 |
| | | <u>856,691</u> | <u>772,737</u> |

Al Qaba Mosque
Notes to the Accounts
for the year ended 31 December 2021

1 Accounting basis

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

2 Profit and loss account analysis

| | 2021 | 2020 |
|----------------------------------------------------------|----------------|---------------|
| | £ | £ |
| Sales | | |
| Sales | <u>129,501</u> | <u>95,730</u> |
| Cost of sales | | |
| Other direct costs | <u>18,225</u> | <u>13,945</u> |
| Wages, salaries and other staff costs | | |
| Wages and salaries | <u>19,848</u> | <u>19,852</u> |
| Rent, rates, power and insurance costs | | |
| Rates | 85 | - |
| Light and heat | 3,613 | 2,480 |
| Cleaning | <u>670</u> | <u>45</u> |
| | <u>4,368</u> | <u>2,525</u> |
| Repairs and renewals of property and equipment | | |
| Repairs and maintenance | <u>649</u> | <u>588</u> |
| Telephone, fax, stationery and other office costs | | |
| Telephone and internet | 339 | 349 |
| Stationery and printing | 630 | - |
| Sundry | - | 70 |
| Other insurance costs | <u>988</u> | <u>1,063</u> |
| | <u>1,957</u> | <u>1,482</u> |
| Accountancy, legal and other professional fees | | |
| Accountants fees | <u>300</u> | <u>-</u> |
| Other business expenses | | |
| Subscriptions | <u>200</u> | <u>-</u> |

Al Qaba Mosque
Notes to the Accounts
for the year ended 31 December 2021

3 Plant, machinery and motor vehicles

| | Spare |
|-----------------------|----------------|
| | £ |
| Cost | |
| At 1 January 2021 | 425,989 |
| Additions | <u>24,474</u> |
| At 31 December 2021 | <u>450,463</u> |
| Depreciation | |
| At 31 December 2021 | <u>-</u> |
| Net book value | |
| At 31 December 2021 | <u>450,463</u> |
| At 31 December 2020 | <u>425,989</u> |

Report of the independent Examiner to the trustees of

AL-QABA MOSQUE

On the accounts of the Charity for the year ended 31st December 2021

I report on the Financial Statements of the Charity for the year ended 31st December 2021 which have been prepared in accordance with the Charities Act 2011 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisation, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting.

Respective Responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of section 144 (1) of the Charities Act 2011 (the Act) does not apply and that there is no requirement in the governing documents or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:-

- a) Examine the accounts under section 145 of the act
- b) To follow the procedure laid down in the general Direction given by the Charity Commission under section 145 (5) (b) of the act: and:
- c) To state whether particular matters have come to my attention.

Basis of Opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An Independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a Comparison of the Financial Statements presented with these records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The Purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The Procedure undertaken do not provide all the evidence that would be required in an audit and information supplied by the trustees, the course of the examination is not subjected to audit tests or enquiries and consequently I do not express an audit opinion on the view given by the financial statements and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

Subject to the limitation upon the scope of my work as detailed above, in connection with my examination, I can confirm that

The following section is only applicable if

- 1) The gross income of the charity in the year ended 31st December 2021 does not appear to exceed the sum specified in section 145 (3) of the act, namely £250,000 and that I am Qualified to act as independent examiner in accordance with that section by virtue of me being a qualified accountant.
- 2) This is a report in respect of an examination carried out under section 145 of the act and in accordance with any directions given by the commission under subsection (5)(b) of that section which are applicable;

And that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements,

- i. To keep accounting records in accordance with section 130 of the Act
- ii. To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the act and ;
- iii. That the financial Statements be prepared in accordance with the methods and principles set out in the statement of Recommended Practice – Accounting and Reporting by Charities have not met or to which, in opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Independent Examiner

Alan Fielding

JML Accountancy Services Ltd

64 Drake Street
Rochdale
OL16 1PA

AL QUBA MASJID TRUST

England & Wales - Charity number 1183972

Accounts

Report of the independent Examiner to the trustees of

AL-QABA MOSQUE

On the accounts of the Charity for the year ended 31st December 2020

I report on the Financial Statements of the Charity for the year ended 31st December 2020 which have been prepared in accordance with the Charities Act 2011 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisation, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting.

Respective Responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of section 144 (1) of the Charities Act 2011 (the Act) does not apply and that there is no requirement in the governing documents or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:-

- a) Examine the accounts under section 145 of the act
- b) To follow the procedure laid down in the general Direction given by the Charity Commission under section 145 (5) (b) of the act: and:
- c) To state whether particular matters have come to my attention.

Basis of Opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An Independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a Comparison of the Financial Statements presented with these records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The Purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The Procedure undertaken do not provide all the evidence that would be required in an audit and information supplied by the trustees, the course of the examination is not subjected to audit tests or enquiries and consequently I do not express an audit opinion on the view given by the financial statements and in

particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity and my report is limited to the matters set out in the statement below.

1c

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

Subject to the limitation upon the scope of my work as detailed above, in connection with my examination, I can confirm that

The following section is only applicable if

- 1) The gross income of the charity in the year ended 31st December 2020 appears to exceed the sum specified in section 145 (3) of the act, namely £250,000 and that I am Qualified to act as independent examiner in accordance with that section by virtue of my being a qualified accountant.
- 2) This is a report in respect of an examination carried out under section 145 of the act and in accordance with any directions given by the commission under subsection (5)(b) of that section which are applicable;

And that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements,

- i. To keep accounting records in accordance with section 130 of the Act
- ii. To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the act and ;
- iii. That the financial Statements be prepared in accordance with the methods and principles set out in the statement of Recommended Practice - Accounting and Reporting by Charities have not met or to which, in opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Independent Examiner

Mr Mudassar Iqbal – MSc, FFA, FTA, CFE
Forensic & Financial Accountant

RMI Accountancy

95 Oldham Road
Rochdale
OL16 5QR

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Al Qaba Mosque

Accounts

31 December 2020

Al Qaba Mosque Contents

| | Page |
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| Accountants' report | 3 |
| Profit and loss account | 4 |
| Balance sheet | 5 |
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**Al Qaba Mosque
Business Information**

Trustees

Abdul Rehman

Accountants

RMI Accountancy t/a Sattar & Co
95 Oldham Road
Rochdale
Lancashire

OL16 5QR

Bankers

HSBC

Charity number

Business address

1 Copenhagen Street
Rochdale
OL16 2HD

Al Qaba Mosque

Approval statement

I approve the accounts which comprise of the Profit and Loss Account, the Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing RMI Accountancy t/a Sattar & Co with all information and explanations necessary for their compilation.

Abdul Rehman

25 August 2020

Al Qaba Mosque

Accountants' report on the unaudited accounts to Al Qaba Mosque

You have approved the accounts for the year ended 31 December 2020 which comprise the Profit and Loss Account, the Balance Sheet and the related notes. In accordance with your instructions, we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

RMI Accountancy t/a Sattar & Co
Financial Forensic Accountants

95 Oldham Road
Rochdale
Lancashire
OL16 5QR

25 August 2020

**Al Qaba Mosque
Profit and Loss Account
for the year ended 31 December 2020**

| | 2020 | 2019 |
|---------------------------------------------------|---------------|----------------|
| | £ | £ |
| Sales | 95,730 | 131,591 |
| Cost of sales | 13,945 | 10,920 |
| Gross profit | <u>81,785</u> | <u>120,671</u> |
| Expenses | | |
| Wages, salaries and other staff costs | 19,852 | 38,224 |
| Rent, rates, power and insurance costs | 2,525 | 3,911 |
| Repairs and renewals of property and equipment | 588 | 9,357 |
| Telephone, fax, stationery and other office costs | 1,412 | 1,349 |
| Other business expenses | 70 | 681 |
| | <u>24,447</u> | <u>53,522</u> |
| Profit | <u>57,338</u> | <u>67,149</u> |

**Al Qaba Mosque
Balance Sheet
as at 31 December 2020**

| | Notes | 2020 £ | 2019 £ |
|----------------------------|-------|----------------|----------------|
| Fixed assets | | | |
| Other fixed assets | 3 | 425,989 | 425,989 |
| Current assets | | | |
| Cash account | | 875 | 19,369 |
| Cash in bank | | 345,873 | 270,041 |
| | | <u>346,748</u> | <u>289,410</u> |
| Net current assets | | 346,748 | 289,410 |
| Net assets | | <u>772,737</u> | <u>715,399</u> |
| Capital account | | | |
| Balance at start of period | | 715,399 | 648,250 |
| Net profit | | 57,338 | 67,149 |
| | | <u>772,737</u> | <u>715,399</u> |

Al Qaba Mosque
Notes to the Accounts
for the year ended 31 December 2020

1 Accounting basis

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

2 Profit and loss account analysis

| | 2020 | 2019 |
|----------------------------------------------------------|---------------|----------------|
| | £ | £ |
| Sales | | |
| Sales | <u>95,730</u> | <u>131,591</u> |
| Cost of sales | | |
| Other direct costs | <u>13,945</u> | <u>10,920</u> |
| Wages, salaries and other staff costs | | |
| Wages and salaries | <u>19,852</u> | <u>38,224</u> |
| Rent, rates, power and insurance costs | | |
| Light and heat | 2,480 | 3,442 |
| Service charges | - | 301 |
| Cleaning | 45 | 168 |
| | <u>2,525</u> | <u>3,911</u> |
| Repairs and renewals of property and equipment | | |
| Repairs and maintenance | <u>588</u> | <u>9,357</u> |
| Telephone, fax, stationery and other office costs | | |
| Telephone and fax | 349 | 248 |
| Other insurance costs | 1,063 | 1,101 |
| | <u>1,412</u> | <u>1,349</u> |
| Other business expenses | | |
| Sundry expenses | <u>70</u> | <u>681</u> |

**Al Qaba Mosque
Notes to the Accounts
for the year ended 31 December 2020**

3 Other fixed assets

| | 2020 | 2019 |
|----------|----------------|----------------|
| | £ | £ |
| Premises | <u>425,989</u> | <u>425,989</u> |

Report of the independent Examiner to the trustees of

AL-QABA MOSQUE

On the accounts of the Charity for the year ended 31st December 2020

I report on the Financial Statements of the Charity for the year ended 31st December 2020 which have been prepared in accordance with the Charities Act 2011 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisation, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting.

Respective Responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of section 144 (1) of the Charities Act 2011 (the Act) does not apply and that there is no requirement in the governing documents or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:-

- a) Examine the accounts under section 145 of the act
- b) To follow the procedure laid down in the general Direction given by the Charity Commission under section 145 (5) (b) of the act: and:
- c) To state whether particular matters have come to my attention.

Basis of Opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An Independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a Comparison of the Financial Statements presented with these records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The Purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The Procedure undertaken do not provide all the evidence that would be required in an audit and information supplied by the trustees, the course of the examination is not subjected to audit tests or enquiries and consequently I do not express an audit opinion on the view given by the financial statements and in

particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity and my report is limited to the matters set out in the statement below.

1c

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

Subject to the limitation upon the scope of my work as detailed above, in connection with my examination, I can confirm that

The following section is only applicable if

- 1) The gross income of the charity in the year ended 31st December 2020 appears to exceed the sum specified in section 145 (3) of the act, namely £250,000 and that I am Qualified to act as independent examiner in accordance with that section by virtue of my being a qualified accountant.
- 2) This is a report in respect of an examination carried out under section 145 of the act and in accordance with any directions given by the commission under subsection (5)(b) of that section which are applicable;

And that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements,

- i. To keep accounting records in accordance with section 130 of the Act
- ii. To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the act and ;
- iii. That the financial Statements be prepared in accordance with the methods and principles set out in the statement of Recommended Practice - Accounting and Reporting by Charities have not met or to which, in opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Independent Examiner

Mr Mudassar Iqbal – MSc, FFA, FTA, CFE
Forensic & Financial Accountant

RMI Accountancy

95 Oldham Road
Rochdale
OL16 5QR

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