

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	11,006	-	
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	24,474
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>

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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