

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	9,745
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
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