

**Abubakr Siddique Community Center and Prayer Room  
Trustee's Report and Financial Statements  
For the year ended 30 November 2022**

**Abubakr Siddique Community Center and Prayer Room**  
**Trustee's Report and Financial Statements**  
**For the year ended 30 November 2022**

---

**Contents**

	<b>Page</b>
Company Information	1
Trustee Report	2-3
Independent Examiners Report	4
Income and Expenditure Account	5
Balance Sheet	6
Notes to the Financial Statements	7—8
The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	9

**Abubakr Siddique Community Center and Prayer Room**  
**Legal and Administration Information**

---

<b>Trustees</b>	Mr Mohamed Ali Mahmud (Chair)
	Dr Khalil ibraheem Jasim Al-Ani
	Mr Mohammed Doski
	Mr Mahamadou Saho Dansira
<b>Charity Number</b>	1185786
<b>Registered Office</b>	105 Kirkgate
	Wakefield
	WF1 1JG
<b>Accountants</b>	UK Tax Chartered Certified Accountants
	89 Jacobs Well Lane
	Wakefield
	WF1 3PB

**Abubakr Siddique Community Center and Prayer Room**  
**Charity No. 1185786**  
**Trustees' Report For The Year Ended 30 November 2022**

---

The trustees present their report and financial statements for the year ended 30<sup>th</sup> November 2022 under the Charities Act 2011, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

## **Structure, Governance and Management**

### **Organisation**

The board of trustees are satisfied with the performance of the charity during the year and the position at 30<sup>th</sup> November 2022 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

The organisational Structure and how decisions are made.

Volunteers: Volunteers help out as and when required.

Trustees meet regularly (the intention is monthly) to discuss and plan objectives and implementation thereof.  
Matters of general concern are raised with all members.

### **Objectives and activities**

The charity aims to advance the Islamic religion by providing a mosque with facilities and staff to hold prayers, lectures, visits, and celebrate festivals for members of the public. To provide Islamic education for children. Provide funeral and other services for the local community. Promote cohesion with wider community. Raise and distribute funds to relieve poverty or suffering.

### **Legal Status**

The Charity is an unincorporated charity governed by a written constitution adopted by its members.

There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

**Abubakr Siddique Community Center and Prayer Room**  
**Trustees' Report**  
**For The Year Ended 30 November 2022**

---

**Statement of Trustees' Responsibilities**

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

The law applicable to charities in England and Wales requires 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- accounting policies and
- observe the methods and principles in the Charities SORP
- estimates that are
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are responsible for safeguarding state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements. financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

-----  
Mr Mohammed Doski  
Trustee  
10<sup>th</sup> November 2023

**Abubakr Siddique Community Center and Prayer Room  
Trustees' Report  
For The Year Ended 30 November 2022**

I report on the accounts which are set out on the pages 4 to 9

**Respective responsibilities of the Trustees and Examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year.

**It is my responsibility to :-**

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention

**Basis of independent examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is therefore limited.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

Which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act;
- and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 act have not been met;
- or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

For and on behalf of .....

UK Tax Chartered Certified Accountants  
89 Jacobs Well Lane  
Wakefield  
WF1 3PB

10<sup>th</sup> November 2023

**Abubakr Siddique Community Center and Prayer Room**  
**Income and Expenditure Account**  
**For The Year Ended 30 November 2022**

	Notes	2022 £	2021 £
<b>TURNOVER</b>		<b>225,000</b>	<b>61,301</b>
<b>GROSS SURPLUS</b>		<b>225,000</b>	<b>61,301</b>
Administrative expenses		(17,305)	(9,456)
<b>OPERATING SURPLUS</b>		<b>207,695</b>	<b>51,845</b>
Other interest receivable and similar income		-	-
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		<b>207,695</b>	<b>51,845</b>

The notes on pages 6 to 7 form part of these financial statements.

**Abubakr Siddique Community Center and Prayer Room**  
**Balance Sheet**  
**As at 30 November 2022**

		2022	2021
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible Assets	3	15,000	-
		<u>15,000</u>	<u>-</u>
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		361,243	169,868
		<u>361,243</u>	<u>169,868</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	4	(-)	(1,320)
		<u></u>	<u></u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<b>361,243</b>	<b>168,548</b>
		<u></u>	<u></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>376,243</b>	<b>168,548</b>
		<u></u>	<u></u>
<b>NET ASSETS</b>		<b>376,243</b>	<b>168,548</b>
		<u></u>	<u></u>
<b>RESERVES</b>			
Income and Expenditure Account		376,243	168,548
		<u></u>	<u></u>
<b>MEMBERS' FUNDS</b>		<b>376,243</b>	<b>168,548</b>
		<u></u>	<u></u>

On behalf of the board

-----  
Mr Mohammed Doski  
Trustee

10<sup>th</sup> November 2023

The notes on pages 7 to 8 form part of these financial statements.



**Abubakr Siddique Community Center and Prayer Room**  
**Notes to the Financial Statements**  
**For The Year Ended 30 November 2022**

---

## 1. Accounting Policies

A summary of the principal accounting policies adopted, judgements and key sources of estimation uncertainty, is set out below.

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance to Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The charity is a public benefit entity for the purposes of FRS 102 and has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011

### Income

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

### Resources Expended

Abubakr Siddique Community Center and Prayer Room Notes to the Financial Statements For The Year Ended 30 November 2022  
Expenditure is included in the Statement of Financial Activities on a accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs are those incurred in the administration of the charity and are primarily associated with the constitutional and statutory requirements

### Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0
Plant & Machinery	15

## 2. Average Number of Employees

Average number of employees, including directors, during the year was: 1 (2021: 1)

## 3. Tangible Assets

	<b>Plant &amp; Machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
As at 1 December 2021	-	-
Additions	15,000	15,000
	<hr/>	<hr/>
As at 30 November 2022	15,000	15,000
	<hr/> <hr/>	<hr/> <hr/>
<b>Depreciation</b>		
As at 1 December 2021	-	-
	<hr/>	<hr/>
As at 30 November 2022	-	-
	<hr/> <hr/>	<hr/> <hr/>
<b>Net Book Value</b>		
As at 1 December 2001	-	-
	<hr/>	<hr/>
As at 30 November 2022	15,000	15,000
	<hr/> <hr/>	<hr/> <hr/>

**Abubakr Siddique Community Center and Prayer Room**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 November 2022**

---

**4. Creditors: Amounts Falling Due Within One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	-	1,320
	<hr/>	<hr/>
	-	<b>1,320</b>
	<hr/> <hr/>	<hr/> <hr/>

**5. Reserves**

	<b>Revaluation Reserve</b>
	<b>£</b>
As at 1 August 2021	376,243
	<hr/>
As at 31 July 2022	376,243
	<hr/> <hr/>

**Abubakr Siddique Community Center and Prayer Room**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 30 November 2022**

	<b>2022</b>		<b>2021</b>	
	£	£	£	£
<b>TURNOVER</b>				
Donations		225,000		61,301
<b>GROSS SURPLUS</b>		<b>225,000</b>		<b>61,301</b>
<b>Administrative Expenses</b>				
Wages and salaries	5,200		-	
Food / Function	1,350		1,390	
Rent	9,600		6,400	
Repairs	555		1,000	
Accountancy fees	600		660	
Bank charges	-		6	
		<b>(17,305)</b>		<b>(9,456)</b>
<b>OPERATING SURPLUS</b>		<b>207,695</b>		<b>51,845</b>
<b>Other interest receivable and similar income</b>				
Bank interest receivable	-		-	
		<b>-</b>		<b>-</b>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		<b>207,695</b>		<b>51,845</b>