MASJID ASSUNAH

England & Wales · Charity number 1188610

Details

Other names	OMAR AL MOKHTAR MASJID, GRANBY STREET MOSQUE
Status	Registered
Legal form	CIO
Registered	2020-03-18
Register	View on the Charity Commission register

Contact

Address	49 Granby Street Liverpool L8 2TU
Phone	07912090289
Email	LAAOUINA9@AOL.COM

Activities

Objects: TO ADVANCE THE ISLAMIC FAITH IN LIVERPOOL FOR THE BENEFIT OF THE PUBLIC, MAINLY BUT NOT EXCLUSIVELY THROUGH THE PROVISION OF A MOSQUE, RELIGIOUS EDUCATION AND THE HOLDING OF PRAYER MEETINGS TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC FAITH.

Activities: The Mosque provides space for Muslim people of our community who want to perform their daily prayers

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities

Geography

- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,948	£2,299	-	-
2024-03-31	£8,570	£8,245	-	-
2023-03-31	£11,890	£12,526	-	-
2022-03-31	£3,779	£1,041	-	-
2021-03-31	£5,375	£1,750	-	-

Trustees

Name	Role	Appointed
AL -HASSANE HARICH		2021-07-09
BRAHIM MOUMEN		2021-07-09
HAMID LAAOUINA M.A.		2019-11-15

MASJID ASSUNAH

England & Wales - Charity number 1188610

Accounts

Charity number: 1188610

Masjid Assunah
Charitabe Incorporated Organisation (C.I.O.)

Trustees' report and unaudited financial statements

for the year ended 31 March 2025

Masjid Assunah
(A company limited by guarantee)

Contents

Masjid Assunah
(A company limited by guarantee)

Legal and administrative information

Charity number	1188610	
Business address	49 Granby Street Liverpool L8 2TU	
Trustees	Al Hassane Harich Brahim Moumen Hamid Laaouina	
Management committee 1	Al Hassane Harich Brahim Moumen Hamid Laaouina	Trustee Trustee Trustee
Accountants	AKT Accountants Matrix House 14 Strawberry Bank Blackburn Lancashire BB2 6AA	
Bankers	Barclays Bank 1 Churchill Place London E14 5HP	

Masjid Assunah
(A company limited by guarantee)

Report of the trustees
for the year ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Objectives and activities

The charities objectives is to advance the Islamic faith in Liverpool for the benefit of the public, mainly but not exclusively through the provisions of a mosque. It also aims to provide religious education, prayers and prayer meetings to enlighten others about the islamic faith.

Achievements and performance

Facility for prayers

The charity has been able to facilitate the provisions of a Mosque building in which to provie the community with a place of worship and religious education.

Financial review

The society is run entirely from the provisions of donations from the mosque congregation. In the year ended 31 March 2025, £3,948 (2024: £8,570) was received in donations. The donations are used for the maintenance and upkeep of the Mosque. The Mosque also donated to the Morocco earthquake appeal and also the spanish flooding crisis.

Statement of trustees' responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which 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 1993. 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.

AKT Accountants were appointed accountants during the year and the trustees recommend that AKT Accountants remain in office until further notice.

On behalf of the board
Al Hassane Harich
Trustee

26 November 2025

Independent examiner's report to the trustees on the unaudited financial statements of Masjid Assunah.

I report on the financial statements of Masjid Assunah for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

(i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent examiner
AKT Accountants

Matrix House
14 Strawberry Bank
Blackburn
Lancashire
BB2 6AA

Date: 26 November 2025

Masjid Assunah
(A company limited by guarantee)

Statement of financial activities

For the year ended 31 March 2025

	Notes	Unrestricted funds £	2025 Total £	2024 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	3,948	3,948	8,570
Total incoming resources		3,948	3,948	8,570
Resources expended				
Establishment costs		1,194	1,194	2,265
Motor and travelling expenses		-	-	100
Support - Other costs		1,105	1,105	5,880
Total resources expended		2,299	2,299	8,245
Net income/(expense) for the year		1,649	1,649	325
Total funds brought forward		6,052	6,052	5,727
Total funds carried forward		7,701	7,701	6,052

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

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

Masjid Assunah
(A company limited by guarantee)

Balance sheet
as at 31 March 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Current assets					
Debtors	3	-		935	
Cash at bank and in hand		7,701		5,117	
		7,701		6,052	
Net current assets			7,701		6,052
Net assets			7,701		6,052
Funds	4				
Unrestricted income funds			7,701		6,052
Total funds			7,701		6,052

The financial statements were approved by the on 26 November 2025 and signed on its behalf by

Al Hassane Harich
Trustee

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

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

2. Voluntary income

	Unrestricted funds £	2025 Total £	2024 Total £
Donations type 3	3,948	3,948	8,570
	3,948	3,948	8,570

3. Debtors

	2025 £	2024 £
Other debtors	-	935
	-	935

4. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 March 2025 as represented by:		
Tangible fixed assets	7,701	7,701
	7,701	7,701

5. Unrestricted funds

	At 1 April 2024 £	Incoming resources £	Outgoing resources £	At 31 March 2025 £
Description for Unrestricted Fund 1	6,052	3,948	(2,299)	7,701

Accounts

Charity number: 1188610

Masjid Assunah
Charitabe Incorporated Organisation (C.I.O.)

Trustees' report and unaudited financial statements

for the year ended 31 March 2024

Masjid Assunah
(A company limited by guarantee)

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Masjid Assunah
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Accountants	AKT Accountants Matrix House 14 Strawberry Bank Blackburn Lancashire BB2 6AA	
Bankers	Barclays Bank 1 Churchill Place London E14 5HP	

Masjid Assunah
(A company limited by guarantee)

Report of the trustees
for the year ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31 March 2024. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Objectives and activities
The charities objectives is to advance the Islamic faith in Liverpool for the benefit of the public, mainly but not exclusively through the provisions of a mosque. It also aims to provide religious education, prayers and prayer meetings to enlighten others about the islamic faith.

Achievements and performance
Facility for prayers
The charity has been able to facilitate the provisions of a Mosque building in which to provie the community with a place of worship and religious education.

Financial review
The society is run entirely from the provisions of donations from the mosque congregation. In the year ended 31 March 2024, £8,570 (2023: £11,890) was received in donations. The donations are used for the maintenance and upkeep of the Mosque. The Mosque also donated an ambulance for the Morocco earthquake appeal.

Statement of trustees' responsibilities
The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which 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 1993. 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.

AKT Accountants were appointed accountants during the year and the trustees recommend that AKT Accountants remain in office until further notice.

On behalf of the board
Al Hassane Harich
Trustee

Independent examiner's report to the trustees on the unaudited financial statements of Masjid Assunah.

I report on the financial statements of Masjid Assunah for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

(i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent examiner
AKT Accountants

Matrix House
14 Strawberry Bank
Blackburn
Lancashire
BB2 6AA

Date:

Masjid Assunah
(A company limited by guarantee)

Statement of financial activities

For the year ended 31 March 2024

	Notes	Unrestricted funds £	2024 Total £	2023 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	8,570	8,570	11,890
Total incoming resources		8,570	8,570	11,890
Resources expended				
Establishment costs		2,265	2,265	12,526
Motor and travelling expenses		100	100	-
Support - Other costs		5,880	5,880	-
Total resources expended		8,245	8,245	12,526
Net income/(expense) for the year		325	325	(636)
Total funds brought forward		5,727	5,727	6,363
Total funds carried forward		6,052	6,052	5,727

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

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

Masjid Assunah
(A company limited by guarantee)

Balance sheet
as at 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current assets					
Debtors	3	935		-	
Cash at bank and in hand		5,117		5,727	
		6,052		5,727	
Net current assets			6,052		5,727
Net assets			6,052		5,727
Funds	4				
Unrestricted income funds			6,052		5,727
Total funds			6,052		5,727

The financial statements were approved by the on and signed on its behalf by

Al Hassane Harich
Trustee

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

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

2. Voluntary income

	Unrestricted funds £	2024 Total £	2023 Total £
Donations	-	-	25
Donations type 3	8,570	8,570	11,865
	8,570	8,570	11,890

3. Debtors

	2024 £	2023 £
Other debtors	935	-
	935	-

4. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 March 2024 as represented by:		
Current assets	6,052	6,052
	6,052	6,052

5. Unrestricted funds

	At 1 April 2023 £	Incoming resources £	Outgoing resources £	At 31 March 2024 £
Description for Unrestricted Fund 1	5,727	8,570	(8,245)	6,052

Accounts

Charity number: 1188610

Masjid Assunah
Charitabe Incorporated Organisation (C.I.O.)

Trustees' report and unaudited financial statements

for the year ended 31 March 2023

Masjid Assunah
(A company limited by guarantee)

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Masjid Assunah
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Legal and administrative information

Charity number	1188610
Business address	49 Granby Street Liverpool L8 2TU
Trustees	Al Hassane Harich Brahim Moumen Hamid Laaouina
Management committee 1	Al Hassane Harich — Trustee Brahim Moumen — Trustee Hamid Laaouina — Trustee
Accountants	AKT Accountants Matrix House 14 Strawberry Bank Blackburn Lancashire BB2 6AA
Bankers	Barclays Bank 1 Churchill Place London E14 5HP

Masjid Assunah
(A company limited by guarantee)

Report of the trustees
for the year ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Objectives and activities
The charities objectives is to advance the Islamic faith in Liverpool for the benefit of the public, mainly but not exclusively through the provisions of a mosque. It also aims to provide religious education, prayers and prayer meetings to enlighten others about the islamic faith.

Change of Name
The charity changed its name from Omar Al Mokhtar to Masjid Assunah

Achievements and performance
Facility for prayers
The charity has been able to facilitate the provisions of a Mosque building in which to provie the commuinty with a place of worship and religious education.

Financial review
The society is run entirely from the provisions of donations from the mosque congregation. In the year ended 31 March 2023, £11,890 (2022: £3,779) was received in donations, of which £12,526 was spent on expenditure such as light and heat and repairs to the mosque.

Statement of trustees' responsibilities
The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which 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 1993. 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.

AKT Accountants were appointed accountants during the year and the trustees recommend that AKT Accountants remain in office until further notice.

On behalf of the board
Al Hassane Harich
Trustee

28 January 2024

Masjid Assunah
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Masjid Assunah.

I report on the financial statements of Masjid Assunah for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

(i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent examiner
AKT Accountants

Matrix House
14 Strawberry Bank
Blackburn
Lancashire
BB2 6AA

Date: 28 January 2024

Masjid Assunah
(A company limited by guarantee)

Statement of financial activities

For the year ended 31 March 2023

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	11,890	11,890	3,779
Total incoming resources		11,890	11,890	3,779
Resources expended				
Establishment costs		12,526	12,526	1,041
Total resources expended		12,526	12,526	1,041
Net income/(expense) for the year		(636)	(636)	2,738
Total funds brought forward		6,363	6,363	3,625
Total funds carried forward		5,727	5,727	6,363

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

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

Masjid Assunah
(A company limited by guarantee)

Balance sheet
as at 31 March 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Current assets					
Cash at bank and in hand		5,727		6,363	
		5,727		6,363	
Net current assets			5,727		6,363
Net assets			5,727		6,363
Funds	3				
Unrestricted income funds			5,727		6,363
Total funds			5,727		6,363

The financial statements were approved by the on 28 January 2024 and signed on its behalf by

Al Hassane Harich
Trustee

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

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. Voluntary income

	Unrestricted funds £	2023 Total £	2022 Total £
Donations	25	25	3,779
Donations type 3	11,865	11,865	-
	11,890	11,890	3,779

3. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 March 2023 as represented by:		
Current assets	5,727	5,727
	5,727	5,727

4. Unrestricted funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	At 31 March 2023 £
Description for Unrestricted Fund 1	6,363	11,890	(12,526)	5,727

MASJID ASSUNAH

England & Wales - Charity number 1188610

Accounts

Charity number: 1188610

Omar Al Mokhtar Masjid
Charitabe Incorporated Organisation (C.I.O.)

Trustees' report and unaudited financial statements

for the year ended 31 March 2022

Omar Al Mokhtar Masjid
(A company limited by guarantee)

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Omar Al Mokhtar Masjid
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Management committee 1	Al Hassane Harich Brahim Moumen Hamid Laaouina	Trustee Trustee Trustee
Accountants	AKT Accountants Matrix House 14 Strawberry Bank Blackburn Lancashire BB2 6AA	
Bankers	Barclays Bank 1 Churchill Place London E14 5HP	

Report of the trustees
for the year ended 31 March 2022

The trustees present their report and the financial statements for the year ended 31 March 2022. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Objectives and activities
The charities objectives is to advance the Islamic faith in Liverpool for the benefit of the public, mainly but not exclusively through the provisions of a mosque. It also aims to provide religious education, prayers and prayer meetings to enlighten others about the islamic faith.

Achievements and performance
Facility for prayers
The charity has been able to facilitate the provisions of a Mosque building in which to provie the communinty with a place of worship and religious education.

Financial review
The society is run entirely from the provisions of donations from the mosque congregation. In the year ended 31 March 2022, £3,779 (2021: £5,375) was received in donations, of which £1,041 was spent on expenditure such as light and heat and repairs to the mosque.

Statement of trustees' responsibilities
The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which 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 1993. 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.

AKT Accountants were appointed accountants during the year and the trustees recommend that AKT Accountants remain in office until further notice.

On behalf of the board
Al Hassane Harich
Trustee

9 May 2023

Omar Al Mokhtar Masjid
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Omar Al Mokhtar Masjid.

I report on the financial statements of Omar Al Mokhtar Masjid for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

(i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent examiner
AKT Accountants

Matrix House
14 Strawberry Bank
Blackburn
Lancashire
BB2 6AA

Date: 9 May 2023

Omar Al Mokhtar Masjid
(A company limited by guarantee)

Statement of financial activities

For the year ended 31 March 2022

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	3,779	3,779	5,375
Total incoming resources		3,779	3,779	5,375
Resources expended				
Establishment costs		1,041	1,041	1,750
Total resources expended		1,041	1,041	1,750
Total funds brought forward		3,625	3,625	-
Total funds carried forward		6,363	6,363	3,625

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

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

Balance sheet
as at 31 March 2022

		2022		2021	
	Notes	**£**	**£**	**£**	**£**
Current assets					
Cash at bank and in hand		6,363		3,625	
		6,363		3,625	
Net current assets			6,363		3,625
Net assets			6,363		3,625
Funds	3				
Unrestricted income funds			6,363		3,625
Total funds			6,363		3,625

The financial statements were approved by the on 9 May 2023 and signed on its behalf by

Al Hassane Harich
Trustee

Notes to financial statements
for the year ended 31 March 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. Voluntary income

	Unrestricted funds £	2022 Total £	2021 Total £
Donations	3,779	3,779	5,375
	3,779	3,779	5,375

Omar Al Mokhtar Masjid
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2022

3. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 March 2022 as represented by:		
Current assets	6,363	6,363
	6,363	6,363

4. Unrestricted funds

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	At 31 March 2022 £
Description for Unrestricted Fund 1	3,625	3,779	(1,041)	6,363

MASJID ASSUNAH

England & Wales - Charity number 1188610

Accounts

Charity number: 1188610

Omar Al Mokhtar Masjid
Charitabe Incorporated Organisation (C.I.O.)

Trustees' report and unaudited financial statements

for the period ended 31 March 2021

Omar Al Mokhtar Masjid
(A company limited by guarantee)

Contents

Omar Al Mokhtar Masjid
(A company limited by guarantee)

Legal and administrative information

Charity number	1188610	
Business address	49 Granby Street Liverpool L8 2TU	
Trustees	Al Hassane Harich Brahim Moumen Hamid Laaouina	Appointed 18/03/2020 Appointed 18/03/2020 Appointed 18/03/2020
Management committee 1	Al Hassane Harich Brahim Moumen Hamid Laaouina	Trustee (Appointed 18/03/2020) Trustee (Appointed 18/03/2020) Trustee (Appointed 18/03/2020)
Accountants	AKT Accountants Matrix House 14 Strawberry Bank Blackburn Lancashire BB2 6AA	
Bankers	Barclays Bank 1 Churchill Place London E14 5HP	

Omar Al Mokhtar Masjid
(A company limited by guarantee)

Report of the trustees
for the period ended 31 March 2021

The trustees present their report and the financial statements for the period ended 31 March 2021. The trustees who served during the period and up to the date of this report are set out on page 1.

Structure, governance and management

Objectives and activities
The charities objectives is to advance the Islamic faith in Liverpool for the benefit of the public, mainly but not exclusively through the provisions of a mosque. It also aims to provide religious education, prayers and prayer meetings to enlighten others about the islamic faith.

Achievements and performance
Facility for prayers
The charity has been able to facilitate the provisions of a Mosque building in which to provie the community with a place of worship and religious education.

Financial review
The society is run entirely from the provisions of donations from the mosque congregation. In the year ended 31 March 2021, £5,375 was received in donations, of which £1,750 was spent on expenditure such as light and heat and repairs to the mosque.

Statement of trustees' responsibilities
The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which 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 1993. 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.

AKT Accountants were appointed accountants during the period and the trustees recommend that AKT Accountants remain in office until further notice.

On behalf of the board
Al Hassane Harich
Trustee

5 May 2023

Omar Al Mokhtar Masjid
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Omar Al Mokhtar Masjid.

I report on the financial statements of Omar Al Mokhtar Masjid for the period ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

(i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent examiner
AKT Accountants

Matrix House
14 Strawberry Bank
Blackburn
Lancashire
BB2 6AA

Date: 5 May 2023

Omar Al Mokhtar Masjid
(A company limited by guarantee)

Statement of financial activities

For the period ended 31 March 2021

	Notes	Unrestricted funds £	Period ended 31/03/21 Total £
Incoming resources			
Incoming resources from generating funds:			
Voluntary income	2	5,375	5,375
Total incoming resources		5,375	5,375
Resources expended			
Establishment costs		1,750	1,750
Total resources expended		1,750	1,750
Total funds brought forward		-	-
Total funds carried forward		3,625	3,625

The statement of financial activities includes all gains and losses in the period and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

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

Omar Al Mokhtar Masjid
(A company limited by guarantee)

Balance sheet
as at 31 March 2021

	Notes		31/03/21
		£	£
Current assets			
Cash at bank and in hand		3,625	
		3,625	
Net current assets			3,625
Net assets			3,625
Funds	3		
Unrestricted income funds			3,625
Total funds			3,625

The financial statements were approved by the on 5 May 2023 and signed on its behalf by

Al Hassane Harich
Trustee

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

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Omar Al Mokhtar Masjid
(A company limited by guarantee)

Notes to financial statements
for the period ended 31 March 2021

2. Voluntary income

	Unrestricted	Period ended 31/03/21
	£	£
Donations	5,375	5,375
	5,375	5,375

3. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 March 2021 as represented by:		
Current assets	3,625	3,625
	3,625	3,625

4. Unrestricted funds

	At 01/04/2020 2020	Incoming resources	Outgoing resources	At 31/03/2021 2021
	£	£	£	£
Description for Unrestricted Fund 1	-	5,375	(1,750)	3,625