

AL-SALAM MOSQUE

(A Registered Charity No. 1193962)

Financial Statements
for the year ended on 31st May 2022

Independent Examiner
Del & Co.
Chartered Management Accountant
277 Anlaby Road
Hull, HU3 2SE

AL-SALAM MOSQUE
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for the year ended on 31st May 2022

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AL-SALAM MOSQUE
Legal and Administrative Details
for the year ended on 31st May 2022

Charity Registration No. 1193962

Address 153 Boulevard
Hull
HU3 3EJ

Board of Trustee	<u>Name</u>	<u>Position</u>
	Alagie Modou Njie	Trustee
	Mohammaed Imad Hammadeh	Trustee
	Palawan Hussein Ahmad	Trustee
	Barri Mohammed Nour Hamid	Trustee

Independent Examiner

Del & Co.
Chartered Management Accountant
277 Anlaby Road
Hull, HU3 2SE

Bankers Lloyds Bank plc.

AL-SALAM MOSQUE
STATEMENT OF TRUSTEES RESPONSIBILITIES
for the year ended on 31st May 2022

The Trustee present their report with the financial statements of the charity for the period ended 31 May 2022. The Trustee have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustee 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included anywhere including on the charity's website.

INDEPENDENT EXAMINER

The Trustee consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act 2011) and that an independent examination is needed. As such appointed the following accountancy practising firm as independent examiner-

Del & Co.
Chartered Management Accountant
277 Anlaby Road
Hull, HU3 2SE, UK

ACHIEVEMENT AND PERFORMANCE 2022

Building and land acquired as donation and trustee thanked to those who donated this.

Atique is cleared to get more space for Friday prayer

Kids learners programme is on going at a lower scale but have plan to do as much as possible.

With the grace of almighty Allah and support and donations from all over the UK the work is progressing well and the trustee is happy with the way it is managed and thanks all the donars helped during the period.

Alagie Modou Njie
Trustee

AL-SALAM MOSQUE
Independent Examiner's Report to the trustee of
AL-SALAM MOSQUE

I report on the accounts of the Centre for the year ended on 31st May 2022, which comprises the Statement of Financial Activities, the Balance Sheet and the related notes.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements 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
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S 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 charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

(1) 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 comply with the accounting requirements of the 2011 Act

have not been met; or

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

Delwar Hossain ACMA, CGMA
Member in Practice
Del & Co.
Chartered Management Accountant
277 Anlaby Road
Hull, HU3 2SE

AL-SALAM MOSQUE
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended on 31st May 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 Funds £
INCOMING RESOURCES				
Donations & Fees	2	221,439.10		221,439.10
TOTAL INCOMING RESOURCES		221,439.10	-	221,439.10
RESOURCES EXPENDED				
Charitable Activities				
Charitable	3	2,531.92		2,531.92
Governance costs	3	-		-
TOTAL RESOURCES EXPENDED		2,531.92	-	2,531.92
Net incoming/(outgoing) resources before transfer		218,907.18	-	218,907.18
Transfer between Funds		-	-	-
RECONCILIATION OF FUNDS				
Total funds brought forward		0		0
Total funds carried forward		218,907	-	218,907

All recognised income and expenditures are included in the Statement of Financial Activities.

All activities during the above financial period arose from continuing operations.

The accompanying notes are an integral part of these financial statements

AL-SALAM MOSQUE
Balance Sheet
As at 31st May 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 Funds £
Fixed Assets				
Tangible Assets	6	200,000		200,000
TOTAL FIXED ASSETS		200,000	-	200,000
Current Assets				
Debtors		-	-	-
Cash at Bank and in hand		18,907	-	18,907
TOTAL CURRENT ASSETS		18,907	-	18,907
Creditors: Amounts falling due within One Year				
Creditors		-	-	-
Net Current Assets / (Liabilities)		18,907	-	18,907
Total Assets less Current Liabilities		218,907	-	218,907
Creditors: Amount falling due after more than One Year		-	-	-
Net Assets		218,907	-	218,907
THE FUNDS OF THE CHARITY				
Unrestricted funds		218,907		218,907
Restricted		-	-	-
TOTAL CHARITY FUNDS		218,907	-	218,907

For the Period ended 31 May 2022 the company was entitled to exemption from audit under section 477 (2) of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- i) Ensuring that the company keeps accounting records which comply Section 386; and
- ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of each financial year, and of its profit or loss for financial year, in accordance with the requirements of Section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.

These Accounts have been delivered in accordance with the provisions applicable to companies subject to small companies' regime.

The financial Statements were approved by the trustees on20/03/2023.... and were signed by:

Alagie Modou Njie
Trustee

The notes form part of these accounts

AL-SALAM MOSQUE
Notes to the Financial Statements
for the year ended on 31st May 2022

Notes to the Accounts

1. ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities SORP 2005.

Income

Income represents the amount receivable during the year.

Charitable expenditure

Charitable expenditure includes all expenditure directly related to the objects of the charity. This includes support costs, which are the staffing and associated costs of supporting, monitoring and evaluating the work of the charity.

Governance Costs

These include the costs related to the general running of the charity as opposed to the direct management function associated with generating funds, service delivery and programme or project work.

Depreciation of Fixed Assets

Depreciation is provided to write off the cost, less any estimated residual value, of all fixed assets over their expected useful life. Assets are capitalised and written off as per the following periods, on a straight line basis:

Equipments- 5 years

Fixtures and Fittings -5 years

Taxation

As a Registered Charity, the income of the charity is exempt under Section 505 of the Income and Corporation Taxes Act 1988. Irrecoverable VAT has been charged to the relevant expenditure headings. As such no taxation has been provided for in the Financial Statements.

FUND ACCOUNTING

The charity maintains the following funds:

Unrestricted Funds

These represent funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted Funds

The charity's restricted funds represent grants or donations which are allocated by the donor for specific purposes.

2. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 Funds £	
Donations	21,439		21,439	-
Donations in Kind (Building)	200,000		200,000	-
Friday Collections			-	-
Membership fees			-	-
Student Fees			-	-
Others-HMRC JRS			-	-
Total Incoming Resources	221,439	0	221,439	0

Notes to the Account (continued)

3. EXPENDITURE ANALYSIS

	Unrestricted Funds £	Restricted Funds £	Total 2022 Funds £
Charitable activities			
Staffing costs	0		0
Utilities & water	1,077		1,077
Rent, rates	0		0
Repairs & Maintenance	0		0
Cleaning & Waste Management	17		17
Postage, Printing & Stationeries	9		9
Building Insurance	639		639
Miscellaneous/solicitor	790		790
TOTAL CHARITABLE ACTIVITIES	2,532	0	2,532
Governance costs			
Independent Examination & Accounts			
Annual Report, AGM & Trustee meetings			
Others			-
TOTAL GOVERNANCE COSTS	0	0	0
TOTAL	2,532	0	2,532

4. TRUSTEE/ DIRECTORS REMUNERATION

Trustees received no remuneration during the year;

5. STAFF COSTS

	2022 £
Wages and salaries	0
Employer's NI contributions	
Payroll charges	
	0

6. TANGIBLE FIXED ASSETS

	2022 Building £
Cost	
At 01 Jan 2021	0
Additions	200,000
Less: Disposals	
	200,000
Depreciation	
At 01 Jan 2021	0
Charges for the year	0
Total Depreciation	0
Net Book Value	
at 31 Dec 2022	200,000
Net Book Value	
at 31 Dec 2021	0