

MISSION SALAAM
Company Limited by Guarantee
Unaudited Financial Statements
30 June 2023

K B M UK LIMITED
Chartered Certified Accountants
1 Concord Business Centre
Concord Road
London
UK
W3 0TJ

MISSION SALAAM

Company Limited by Guarantee

Financial Statements

Period from 9 June 2022 to 30 June 2023

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MISSION SALAAM

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Trustees' Annual Report (Incorporating the Director's Report)

Period from 9 June 2022 to 30 June 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the period ended 30 June 2023.

Reference and administrative details

Registered charity name	MISSION SALAAM
Charity registration number	1199236
Company registration number	CE029365
Principal office and registered office	113 Chester Avenue Luton LU4 9SQ England

The trustees

Mr M Ehsanullah	(Appointed 9 June 2022)
Mr A Majid	(Appointed 9 June 2022)
Mr H Shaukat	(Appointed 20 June 2023)

Independent examiner	KBM UK Limited 1 Concord Business Centre Concord Road London UK W3 0TJ
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Structure, governance and management

Mission Salaam is charitable incorporated organisation, incorporated on 09 June 2022.

Board of Trustees

The board of trustees is responsible to ensure that charity objectives are achieved and charitable activities are carried out in support of set objectives. They also monitor overall performance of charity management and to ensure charity resources are applied effectively.

Management Responsibilities

The Annual Report and Financial Statements are prepared according to the relevant law and regulations and approved by the Trustees.

The trustees manages and keep accounting records, the records disclose our financial position with reasonable accuracy at any time and enable trustees to ensure that the financial statements comply with the the charity Commission Statement of recommendation Practice (SORP) 2015.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Period from 9 June 2022 to 30 June 2023

Objectives and activities

The main objectives of the charity are:

- The advancement of the Islamic religion for the public benefit worldwide by providing scholarships for children and adolescents under the age of 18 to receive supplementary faith education.
- The relief of poverty in Pakistan and Uganda by the provision of accessible public clean water supplies.
- The relief and assistance of people in any part of the world, in particular Pakistan and Uganda, who are the victims of war or natural disaster, trouble, or catastrophe by the supply of food to such persons.
- The relief of financial hardship of people in the United Kingdom who are employed and homeless, including those using shelters for the homeless, by the provision of emergency food.

Achievements and performance

Throughout this reporting period, Mission Salaam has remained dedicated to our core mission of providing humanitarian aid to communities in need. We are proud to share the following accomplishments:

Distributed Clean Drinking Water for IDP Families in Yemen:

Despite the challenges posed by conflict and instability, Mission Salaam successfully distributed clean drinking water to internally displaced families in Yemen. This initiative aimed to alleviate the burden of accessing safe water for vulnerable populations in the region.

Installed 28 Hand Pumps Across Sindh Province of Pakistan:

Recognizing the critical need for accessible water sources, Mission Salaam installed 28 hand pumps across various communities in Sindh province, Pakistan. These installations have significantly improved access to clean water for local residents, contributing to enhanced health and well-being.

Distributed Food to 30 Families for Ramadan Suhoor and Iftar:

As part of our commitment to supporting communities during the holy month of Ramadan, Mission Salaam provided food assistance to 30 families, ensuring they could observe Suhoor and Iftar with dignity and without hardship. This initiative aimed to foster a sense of solidarity and compassion among beneficiaries.

Started Construction of 2 Mosques in Azad Kashmir:

In collaboration with local partners and donors, Mission Salaam initiated the construction of two mosques in Azad Kashmir. These mosques will serve as places of worship and community gathering, providing spiritual solace and support to residents of the region.

These achievements would not have been possible without the dedication and support of our team, partners, and donors. As we continue our efforts to serve humanity, we remain committed to transparency, accountability, and the efficient stewardship of resources.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Period from 9 June 2022 to 30 June 2023

Financial review

The Charity's activities during the year are described below:

Total collection from donations and grants from various sources was £30,501 out of which £7,438 was unrestricted and £23,063 restricted in nature.

The unrestricted and restricted expenditures were £4,966 and £7,675 respectively during the financial year.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 8 May 2024 and signed on behalf of the board of trustees by:

M. Ehsanullah

Mr M Ehsanullah
Trustee

(Signature)

(Signature)
Trustee

MISSION SALAAM

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Independent Examiner's Report to the Trustees of MISSION SALAAM

Period from 9 June 2022 to 30 June 2023

I report to the trustees on my examination of the financial statements of MISSION SALAAM ('the charity') for the period ended 30 June 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

KBM

KBM UK Limited
Independent Examiner

1 Concord Business Centre
Concord Road
London
UK
W3 0TJ

MISSION SALAAM

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Statement of Financial Activities (including income and expenditure account)

Period from 9 June 2022 to 30 June 2023

	Note	Period from 9 Jun 22 to 30 Jun 23		
		Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	5	7,438	23,063	30,501
Total income		<u>7,438</u>	<u>23,063</u>	<u>30,501</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations	6	870	–	870
Expenditure on charitable activities	7,8	4,096	7,675	11,771
Total expenditure		<u>4,966</u>	<u>7,675</u>	<u>12,641</u>
Net income and net movement in funds		<u>2,472</u>	<u>15,388</u>	<u>17,860</u>
Reconciliation of funds				
Total funds brought forward		–	–	–
Total funds carried forward		<u>2,472</u>	<u>15,388</u>	<u>17,860</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

MISSION SALAAM
Company Limited by Guarantee
Statement of Financial Position
30 June 2023

	Note	30 Jun 23 £
Current assets		
Cash at bank and in hand		18,260
Creditors: amounts falling due within one year	12	400
Net current assets		17,860
Total assets less current liabilities		17,860
Net assets		17,860
Funds of the charity		
Restricted funds		15,388
Unrestricted funds		2,472
Total charity funds	13	17,860

For the period ending 30 June 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.
The notes on pages 8 to 12 form part of these financial statements.

MISSION SALAAM

Company Limited by Guarantee

Statement of Financial Position *(continued)*

30 June 2023

These financial statements were approved by the board of trustees and authorised for issue on 8 May 24, and are signed on behalf of the board by:

M Ehsanullah

Mr M Ehsanullah
Trustee

10/05/24
10/05/24

10/05/24
10/05/24

The notes on pages 8 to 12 form part of these financial statements.

MISSION SALAAM

Company Limited by Guarantee

Notes to the Financial Statements

Period from 9 June 2022 to 30 June 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 113 Chester Avenue, Luton, LU4 9SQ, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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Notes to the Financial Statements *(continued)*

Period from 9 June 2022 to 30 June 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

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Notes to the Financial Statements *(continued)*

Period from 9 June 2022 to 30 June 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The charity is Charitable Incorporated Organisation limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations received	<u>7,438</u>	<u>23,063</u>	<u>30,501</u>

MISSION SALAAM

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Notes to the Financial Statements *(continued)*

Period from 9 June 2022 to 30 June 2023

6. Costs of raising donations

	Unrestricted Funds	Total Funds 2023
	£	£
Costs of raising donations and legacies	870	870

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Charitable activities	–	7,675	7,675
Support costs	4,096	–	4,096
	<u>4,096</u>	<u>7,675</u>	<u>11,771</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023
	£	£	£
Charitable activities	7,675	–	7,675
Governance costs	–	4,096	4,096
	<u>7,675</u>	<u>4,096</u>	<u>11,771</u>

9. Independent examination fees

	Period from 9 Jun 22 to 30 Jun 23 £
Fees payable to the independent examiner for:	
Independent examination of the financial statements	100
Other financial services	300
	<u>400</u>

10. Staff costs

The average head count of employees during the period was Nil.

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

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Notes to the Financial Statements *(continued)*

Period from 9 June 2022 to 30 June 2023

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Creditors: amounts falling due within one year

	30 Jun 23
	£
Accruals and deferred income	<u>400</u>

13. Analysis of charitable funds

Unrestricted funds

	At 9 June 2022	Income	Expenditure	At 30 June 2023
	£	£	£	£
General funds	<u>—</u>	<u>7,438</u>	<u>(4,966)</u>	<u>2,472</u>

Restricted funds

	At 9 June 2022	Income	Expenditure	At 30 June 2023
	£	£	£	£
Restricted Fund – Water	<u>—</u>	<u>6,818</u>	<u>(2,285)</u>	<u>4,533</u>
Restricted Fund – Mosque	<u>—</u>	<u>14,145</u>	<u>(5,390)</u>	<u>8,755</u>
Restricted Fund – Food	<u>—</u>	<u>2,100</u>	<u>—</u>	<u>2,100</u>
Total	<u>—</u>	<u>23,063</u>	<u>(7,675)</u>	<u>15,388</u>

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Current assets	2,872	15,388	18,260
Creditors less than 1 year	<u>(400)</u>	<u>—</u>	<u>(400)</u>
Net assets	<u>2,472</u>	<u>15,388</u>	<u>17,860</u>