

MASJID-E-ALI (A.S)

England & Wales · Charity number 280440

Details

Other names	ANJUMAN-E-HAIDERIYA, MASJID-E-ALI, MASJID E ALI
Status	Registered
Legal form	Other
Registered	1980-07-30
Register	View on the Charity Commission register

Contact

Address	Masjid-e-Ali (as) 2-32 Beechwood Road Luton LU4 8RP
Phone	07833250207
Email	info@masjideali.org
Website	www.masjideali.org

Activities

Objects: 1) TO PROMOTE AND ADVANCE THE RELIGION OF ISLAM AS NARRATED AND INTERPRETED BY OUR HOLY PROPHET MUHAMMED (P.B.U.H) AND THE A-IMMA ITHNA-ASHERI AHLUL BAYT2) TO PROMOTE THE QURAN AND SUNNAH OF THE PROPHET MUHAMMED (P.B.U.H)3) TO PROVIDE RELIGIOUS EDUCATION IN THE PRINCIPALS OF THE ISLAMIC FAITH AS TAUGHT BY THE HOLY PROPHET MUHAMMED (P.B.U.H) AND THE A-IMMA ITHNA-ASHERI AHLUL BAYT

Activities: THE TRUSTEES SHALL HOLD THE TRUST FUND AND ITS INCOME TRUST TO APPLY THEM FOR THE FOLLOWING OBJECTS IN UK 1. THE ADVANCEMENT OF RELIGION OF ISLAM 2. THE ADVANCEMENT OF EDUCATION OF ISLAM TO MUSLIMS & NON-MUSLIMS 3. OTHER CHARITABLE PURPOSES FOR THE BENEFIT OF THE COMMUNITY.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE LUTON/DUNSTABLE
- Bedford
- Central Bedfordshire
- Luton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£416,543	£281,106	-	-
2023-12-31	£380,049	£278,452	-	-
2022-12-31	£344,048	£281,692	-	-
2021-12-31	£444,452	£190,245	-	-
2020-12-31	£234,664	£158,991	-	-

Trustees

Name	Role	Appointed
Syed Rahat Gilani - President	Chair	2022-01-16
Abid Shah - Information Secretary		2025-01-19
Hasan Kazmi - Treasurer		2025-01-19
Mushtaq Shah - General Secretary		2025-01-19
Seyyid Saghar Abbas - Vice Treasurer		2025-01-19
Syed Farhat Abbas - Vice General Secretary		2025-01-19
Syed Zaheer Abbas - Vice President		2025-01-19

MASJID-E-ALI (A.S)

England & Wales - Charity number 280440

Accounts

Charity Registration Number: 280440

MASJID-E-ALI (A.S)

Report and Accounts

31 December 2024

MASJID-E-ALI (A.S)

Report and accounts for the year ended 31 December 2024

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MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2024

The Trustees present their Report and Accounts for the year ended 31 December 2024.

Reference and administrative details

The charity name.

The legal name of the charity is:- MASJID-E-ALI (A.S)

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 280440

Legal structure of the charity

The charity is constituted as a charity established under a Charity Commission scheme. The governing document of the charity is the Special Scheme establishing the charity authorised by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The Trustees are;

Syed Rahat Gilani	President
Syed Zaheer Abbas	Vice President
Hasan Kazmi	Treasurer
Seyyid Saghar Abbas	Vice Treasurer
Syed Farhat Abbas	Vice General Secretary
Mushtaq Shah	General Secretary
Abid Shah	Information Secretary

MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2024

The principal operating address, telephone number of the charity are:-

2-32 Beehwood Road
Luton Bedfordshire,
LU4 8RB
Phone: 078 3325 0207

The Trustees in office on the date the report was approved were:-

Hasan Kazmi - Treasurer
Syed Zaheer Abbas - Vice President

The following persons served as Trustees during the year ended 31 December 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To provide religious education to muslim children and prepare islamic scholars, facilitate celebration of islamic religious and cultural events, assist and promote organisations established with similar objectives, visit sick at home and in hospitals and visit prisoners, provide wedding and funeral services, generally promote islamic faith and values and promote religious tolerance and harmony.

The main achievements and performance of the charity during the year.

In the trustees opinion charity performed satisfactorily to achieve its objectives.

Fundraising activities during the year.

The charity relies on grant aid from the donors identified in the accounts , whose support is valued. There have been no other fundraising activities.

Financial review

The charity's financial position at the end of the year ended 31 December 2024

The financial position of the charity at 31 December 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	135,437	101,597
Unrestricted Revenue Funds available for the general purposes of the charity	2,688,806	2,553,366
Total Funds	2,688,806	2,553,366

MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2024

Financial review of the position at the reporting date, 31 December 2024 .

The trustees consider the financial performance by the charity during the year to has been satisfactory.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

New Trendz Limited
Certified Public Accountant
59 South End Road
Rainham
Greater London
United Kingdom
RM13 7XP

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- 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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

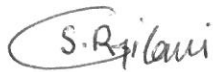
MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2024

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 30 October 2025.



Syed Rahat Gilani
Trustee

MASJID-E-ALI (A.S)

Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 December 2024

We report on the financial statements of MASJID-E-ALI (A.S) for the year ended 31 December 2024, as set out on pages 6 to 19, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 12, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of the trustees' and the accountant

As described on page 3, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.



New Trendz Limited - Independent Accountant

Certified Public Accountant

59 South End Road

Rainham

Greater London

RM13 7XP

This report was signed on 30 October 2025

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2024

Statement of Financial Activities for the year ended 31 December 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	291,065	-	291,065	323,395
Investments	A4	125,478	-	125,478	56,654
Total income	A	416,543	-	416,543	380,049
Expenditure on:					
Charitable activities	B2	281,106	-	281,106	278,452
Total expenditure	B	281,106	-	281,106	278,452
Net income for the year		135,437	-	135,437	101,597
Net income after transfers	A-B-C	135,437	-	135,437	101,597
Net movement in funds		135,437	-	135,437	101,597
Reconciliation of funds:-					
	E				
Total funds brought forward		2,553,366	-	2,553,366	2,451,767
Total funds carried forward		2,688,803	-	2,688,803	2,553,364

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2024

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income from:				
Donations & Legacies	A1	323,395	-	323,395
Investments	A4	56,654	-	56,654
Total income	A	<u>380,049</u>	<u>-</u>	<u>380,049</u>
Expenditure on:				
Charitable activities	B2	278,452	-	278,452
Total expenditure	B	<u>278,452</u>	<u>-</u>	<u>278,452</u>
Net income for the year		101,597	-	101,597
Net income after transfers		<u>101,597</u>	<u>-</u>	<u>101,597</u>
Net movement in funds		<u>101,597</u>	<u>-</u>	<u>101,597</u>
Reconciliation of funds:-				
Total funds brought forward	E	2,451,767	-	2,451,767
Total funds carried forward		<u>2,553,364</u>	<u>-</u>	<u>2,553,364</u>

All activities derive from continuing operations

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2024

MASJID-E-ALI (A.S) - Resources applied in the year ended 31 December 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	135,437	101,597
Resources applied on functional fixed assets	(67,285)	(86,582)
Net resources available to fund charitable activities	<u>68,152</u>	<u>15,015</u>

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2024

Movements in revenue and capital funds for the year ended 31 December 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	2,553,366	-	2,553,366	2,451,767
Recognised gains and losses before transfers	135,437	-	135,437	101,597
	<u>2,688,803</u>	<u>-</u>	<u>2,688,803</u>	<u>2,553,364</u>
Closing revenue funds	<u>2,688,803</u>	<u>-</u>	<u>2,688,803</u>	<u>2,553,364</u>

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	2,688,803	-	2,688,803	2,553,364

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2024

**MASJID-E-ALI (A.S)
Income and Expenditure Account for the year ended 31 December 2024 as required by
the Companies Act 2006**

	2024	2023
	£	£
<i>Income</i>		
Income from operations	291,065	323,395
Investment income and interest		
Income from investments, other than interest receivable	125,291	56,434
Interest receivable	187	220
Gross income in the year before exceptional items	416,543	380,049
Gross income in the year including exceptional items	416,543	380,049
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	226,450	241,632
Depreciation and amortisation	18,526	15,247
Interest payable	36,130	21,573
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	281,106	278,452
Net income before tax in the financial year	135,437	101,597
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	135,437	101,597
Retained surplus for the financial year	135,437	101,597

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Balance Sheet as at 31 December 2024

	SORP		2024	2023
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	7	A2	2,815,021	2,766,262
Current assets		B		
Debtors	8	B2	3,240	740
Cash at bank and in hand		B4	91,417	132,568
Total current assets			<u>94,657</u>	<u>133,308</u>
Creditors: amounts falling due within one year	9	C1	<u>92,346</u>	<u>36,217</u>
Net current assets			187,003	169,525
Total assets less current liabilities			<u>3,002,024</u>	<u>2,935,787</u>
Creditors: amounts falling due after more than one year	10	C2	(313,218)	(382,421)
The total net assets of the charity			<u>2,688,806</u>	<u>2,553,366</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	13	D3	2,688,806	2,553,366
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Designated Funds

Total charity funds			<u>2,688,806</u>	<u>2,553,366</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Syed Zaheer Abbas

Trustee

Approved by the board of trustees on 30 October 2025

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

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

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Voluntary income is received by way of donations at Friday prayers and individual & group donations, and is included in full in the Statement of Financial Activities when receiveable.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of of people employed within any partiular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2024

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note0.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition. If there is a minimum amount below which items are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	0 % Reducing balance
Plant and machinery	20 % Reducing balance
Motor vehicles	20 % Reducing balance

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3 Net surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	18,526	15,247

4 Interest payable

	2024	2023
	£	£
Bank interest payable	36,130	21,573

5 Staff costs and emoluments

<i>Salary costs</i>	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	51,365	37,653
Total salaries, wages and related costs	51,365	37,653

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2024

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Tangible fixed assets

	Land and Buildings £	F&F & Equipment £	Motor Vehicles £	Total £
Cost				
At 1 January 2024	2,684,831	235,778	2,500	2,923,109
Additions	56,089	11,196	-	67,285
At 31 December 2024	2,740,920	246,974	2,500	2,990,394
Depreciation				
At 1 January 2024	-	154,347	2,500	156,847
Charge for the year	-	18,526	-	18,526
At 31 December 2024	-	172,873	2,500	175,373
Net book value				
At 31 December 2024	2,740,920	74,101	-	2,815,021
At 31 December 2023	2,684,831	81,431	-	2,766,262

8 Debtors

	2024 £	2023 £
Other debtors	3,240	740

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	7,000	7,000
PAYE, NIC VAT and other taxes	(55,004)	(22,875)
Other creditors	(44,342)	(20,342)
	(92,346)	(36,217)

10 Creditors: amounts falling due after one year

	2024 £	2023 £
Bank loans and overdrafts	255,346	284,488
Other creditors	57,872	97,933
	313,218	382,421

11 Income and Expenditure account summary

	2024 £	2023 £
At 1 January 2024	2,553,364	2,451,767
Surplus after tax for the year	135,437	101,597
At 31 December 2024	2,688,801	2,553,364

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2024

12 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,815,021	-	-	2,815,021
Current Assets	94,657	-	-	94,657
Current Liabilities	92,346	-	-	92,346
Long Term Liabilities	(313,218)	-	-	(313,218)
	2,688,806	-	-	2,688,806
At 1 January 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,766,262	-	-	2,766,262
Current Assets	133,308	-	-	133,308
Current Liabilities	36,217	-	-	36,217
Long Term Liabilities	(382,421)	-	-	(382,421)
	2,553,366	-	-	2,553,366

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2023 £	Movement in funds in 2024 See Note 14 £	Transfers between funds in 2024 See Note 0 £	Funds carried forward to 2025 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	2,553,366	135,437	-	2,688,803
Total unrestricted and designated funds	2,553,366	135,437	-	2,688,803
Total charity funds	2,553,366	135,437	-	2,688,803

14 Analysis of movements in funds over the year as shown in Note 13

	Income 2024 £	Expenditure 2024 £	Other Gains & Losses 2024 £	Movement in funds 2024 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	416,543	(281,106)	-	135,437

15 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

16 Ultimate controlling party

The charity is under the control of its legal members.

MASJID-E-ALI (A.S)

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

17 Donations and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals				
Small donations individually less than £1000	323,395	-	323,395	315,470
Total donations and gifts from individuals	291,065	-	291,065	323,395
Total Donations and Legacies	291,065	-	291,065	323,395

A1

18 Investment income

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Bank Interest Receivable	187	-	187	220
Other Income	125,291	-	125,291	56,434
Total investment income	125,478	-	125,478	56,654

A4

19 Support costs for charitable activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Employee costs not included in direct costs				
Salaries - Administrative staff	5,600	-	5,600	7,655
Temporary staff and recruitment	45,765	-	45,765	29,998
Premises Expenses				
Rates and water charges	4,151	-	4,151	16,363
Light heat and power	31,693	-	31,693	39,435
Cleaning and waste management	2,648	-	2,648	502
Premises repairs, renewals and maintenance	29,763	-	29,763	17,102
Property insurance	6,371	-	6,371	5,773
Administrative overheads				
Telephone, fax and internet	1,063	-	1,063	1,287
Stationery and printing	-	-	-	-
Motor expenses	571	-	571	-
Travelling	3,688	-	3,688	3,463
Software licences and expenses	2,307	-	2,307	1,655
Sundry expenses	3,050	-	3,050	1,477

MASJID-E-ALI (A.S)

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

Religious functions and seminars	60,099	-	60,099	97,739
Equipment,repairs,expenses and maintenance	1,457	-	1,457	3,460
Sports hall instructor	-	-	-	3,975
Donation	-	-	-	216
Funeral services	23,312	-	23,312	7,049
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	3,500	-	3,500	3,500
Financial costs				
Bank charges	667	-	667	983
Depreciation & Amortisation in total for the	18,526	-	18,526	15,247
Bank interest payable	36,130	-	36,130	21,573
Support costs before reallocation	281,106	-	281,106	278,452
Total support costs	281,106	-	281,106	278,452

The basis of allocation of costs between activities is described under accounting policies

20 Total Charitable expenditure

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total support costs	B2d	281,106	-	281,106	278,452
Total charitable expenditure	B2	281,106	-	281,106	278,452

MASJID-E-ALI (A.S)

Activity analysis of Income and expenditure for the for the year ended 31 December 2024

This analysis is classsified by activity and not by conventional nominal descriptions.

21 Analysis of income by activity

	SOFA ref	2024 £	2023 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	291,065	323,395
Investment income	A4	125,479	56,654
Total income as shown in the SOFA	A	416,544	380,049
Categories of income			
Income from exchange transactions		416,544	380,049

22 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Primary purpose and ancillary trading¹					
Employee costs not included in direct costs	-	51,365	-	51,365	37,652
Premises expenses	-	74,625	-	74,625	78,852
Administrative overheads	-	36,192	-	36,192	20,991
Professional fees	-	3,500	-	3,500	3,994
Financial costs	-	55,322	-	55,322	37,803
Religious functions and seminars	-	60,099	-	60,099	71,619
Total Primary purpose and ancillary trading¹	-	281,103	-	281,103	250,911
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Total Primary purpose and ancillary trading ¹	-	281,103	-	281,103	250,911
Total charitable expenditure	-	281,103	-	281,103	250,911

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 20

MASJID-E-ALI (A.S)

Activity analysis of Income and expenditure for the for the year ended 31 December 2024

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Primary purpose and ancillary trading ¹	-	55,322	51,365	174,416	281,103

23 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2024 £	Fundraising activities 2023 £
Indirect fundraising costs:-		
Administrative overheads	60,099	70,820
Total non charitable expenditure	2024 £ 60,099	2023 £ 70,820
Total costs of Fundraising activities	60,099	70,820
Total non charitable expenditure	60,099	70,820

MASJID-E-ALI (A.S)

England & Wales - Charity number 280440

Accounts

Charity Registration Number: 280440

MASJID-E-ALI (A.S)

Report and Accounts

31 December 2023

MASJID-E-ALI (A.S)

Report and accounts for the year ended 31 December 2023

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MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- MASJID-E-ALI (A.S)

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 280440

Legal structure of the charity

The charity is constituted as a charity established under a Charity Commission scheme. The governing document of the charity is the Special Scheme establishing the charity authorised by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The Trustees are;

Syed Rahat Gilani	President
Syed Zaheer Abbas	Vice President
Hasan Kazmi	Treasurer
Seyyid Saghar Abbas	Vice Treasurer
Waseem Yaseen	General Secretary
Mushtaq Shah	Information Secretary
Abid Shah	Vice General Secretary

MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2023

The principal operating address, telephone number of the charity are:-

2-32 Beehwood Road
Luton Bedfordshire,
LU4 8RB
Phone: 078 3325 0207

The Trustees in office on the date the report was approved were:-

Hasan Kazmi - Treasurer
Syed Zaheer Abbas - Vice President

The following persons served as Trustees during the year ended 31 December 2023 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To provide religious education to muslim children and prepare islamic scholars, facilitate celebration of islamic religious and cultural events, assist and promote organisations established with similar objectives, visit sick at home and in hospitals and visit prisoners, provide wedding and funeral services, generally promote islamic faith and values and promote religious tolerance and harmony.

The main achievements and performance of the charity during the year.

In the trustees opinion charity performed satisfactorily to achieve its objectives.

Fundraising activities during the year.

The charity relies on grant aid from the donors identified in the accounts , whose support is valued. There have been no other fundraising activities.

Financial review

The charity's financial position at the end of the year ended 31 December 2023

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	101,597	62,356
Unrestricted Revenue Funds available for the general purposes of the charity	2,553,366	2,451,767
Total Funds	2,553,366	2,451,767

MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2023

Financial review of the position at the reporting date, 31 December 2023 .

The trustees consider the financial performance by the charity during the year to has been satisfactory.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

New Trendz Limited
Certified Public Accountant
59 South End Road
Rainham
Greater London
United Kingdom
RM13 7XP

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- 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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2023

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 31 October 2024.



Syed Rahat Gilani
Trustee

MASJID-E-ALI (A.S)

Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 December 2023

We report on the financial statements of MASJID-E-ALI (A.S) for the year ended 31 December 2023, as set out on pages 6 to 19, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 12, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of the trustees' and the accountant

As described on page 3, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.



New Trendz Limited - Independent Accountant

Certified Public Accountant

59 South End Road

Rainham

Greater London

RM13 7XP

This report was signed on 31 October 2024

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2023

Statement of Financial Activities for the year ended 31 December 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	323,395	-	323,395	315,470
Investments	A4	56,654	-	56,654	28,578
Total income	A	380,049	-	380,049	344,048
Expenditure on:					
Charitable activities	B2	278,452	-	278,452	281,692
Total expenditure	B	278,452	-	278,452	281,692
Net income for the year		101,597	-	101,597	62,356
Net income after transfers	A-B-C	101,597	-	101,597	62,356
Net movement in funds		101,597	-	101,597	62,356
Reconciliation of funds:-					
	E				
Total funds brought forward		2,451,767	-	2,451,767	2,389,411
Total funds carried forward		2,553,364	-	2,553,364	2,451,767

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2023

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income from:				
Donations & Legacies	A1	315,470	-	315,470
Investments	A4	28,578	-	28,578
Total income	A	<u>344,048</u>	<u>-</u>	<u>344,048</u>
Expenditure on:				
Charitable activities	B2	281,692	-	281,692
Total expenditure	B	<u>281,692</u>	<u>-</u>	<u>281,692</u>
Net income for the year		62,356	-	62,356
Net income after transfers		<u>62,356</u>	<u>-</u>	<u>62,356</u>
Net movement in funds		<u>62,356</u>	<u>-</u>	<u>62,356</u>
Reconciliation of funds:-				
Total funds brought forward	E	2,389,411	-	2,389,411
Total funds carried forward		<u>2,451,767</u>	<u>-</u>	<u>2,451,767</u>

All activities derive from continuing operations

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2023

MASJID-E-ALI (A.S) - Resources applied in the year ended 31 December 2023 towards fixed assets for Charity use:-

	2023	2022
	£	£
Funds generated in the year as detailed in the SOFA	101,597	62,356
Resources applied on functional fixed assets	(86,582)	(25,650)
Net resources available to fund charitable activities	<u>15,015</u>	<u>36,706</u>

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2023

Movements in revenue and capital funds for the year ended 31 December 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	2,451,767	-	2,451,767	2,389,411
Recognised gains and losses before transfers	101,597	-	101,597	62,356
	2,553,364	-	2,553,364	2,451,767
Closing revenue funds	<u>2,553,364</u>	<u>-</u>	<u>2,553,364</u>	<u>2,451,767</u>

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	2,553,364	-	2,553,364	2,451,767

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2023

**MASJID-E-ALI (A.S)
Income and Expenditure Account for the year ended 31 December 2023 as required by
the Companies Act 2006**

	2023 £	2022 £
Income		
Income from operations	323,395	315,470
Investment income and interest		
Income from investments, other than interest receivable	56,434	28,575
Interest receivable	220	3
	<u>380,049</u>	<u>344,048</u>
Gross income in the year before exceptional items	380,049	344,048
	<u>380,049</u>	<u>344,048</u>
Gross income in the year including exceptional items	380,049	344,048
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	241,632	249,933
Depreciation and amortisation	15,247	18,604
Interest payable	21,573	13,155
Realised losses on disposals of social investments which are programme related	-	-
	<u>278,452</u>	<u>281,692</u>
Total expenditure in the year	278,452	281,692
Net income before tax in the financial year	101,597	62,356
Tax on surplus on ordinary activities	-	-
	<u>101,597</u>	<u>62,356</u>
Net income after tax in the financial year	101,597	62,356
	<u>101,597</u>	<u>62,356</u>
Retained surplus for the financial year	101,597	62,356

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Balance Sheet as at 31 December 2023

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	7	A2	2,766,262	2,694,927
Current assets		B		
Debtors	8	B2	740	1,030
Cash at bank and in hand		B4	132,568	156,469
Total current assets			<u>133,308</u>	<u>157,499</u>
Creditors: amounts falling due within one year	9	C1	<u>36,217</u>	<u>14,179</u>
Net current assets			169,525	171,678
Total assets less current liabilities			<u>2,935,787</u>	<u>2,866,605</u>
Creditors: amounts falling due after more than one year	10	C2	(382,421)	(414,838)
The total net assets of the charity			<u>2,553,366</u>	<u>2,451,767</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Unrestricted Funds				
Unrestricted Revenue Funds	13	D3	2,553,366	2,451,767
Designated Funds				
Total charity funds			<u>2,553,366</u>	<u>2,451,767</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Syed Zaheer Abbas

Syed Zaheer Abbas

Trustee

Approved by the board of trustees on 31 October 2024

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

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

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Voluntary income is received by way of donations at Friday prayers and individual & group donations, and is included in full in the Statement of Financial Activities when receiveable.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of of people employed within any partiular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2023

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 0.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition. If there is a minimum amount below which items are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	0 % Reducing balance
Plant and machinery	20 % Reducing balance
Motor vehicles	20 % Reducing balance

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3 Net surplus before tax in the financial year

	2023	2022
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	15,247	18,604

4 Interest payable

	2023	2022
	£	£
Bank interest payable	21,573	13,155

5 Staff costs and emoluments

	2023	2022
	£	£
Salary costs		
Gross Salaries excluding trustees and key management personnel	37,653	50,000
Total salaries, wages and related costs	37,653	50,000

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2023

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Tangible fixed assets

	Land and Buildings £	F&F & Equipment £	Motor Vehicles £	Total £
Cost				
At 1 January 2023	2,620,509	213,518	2,500	2,836,527
Additions	64,322	22,260	-	86,582
At 31 December 2023	2,684,831	235,778	2,500	2,923,109
Depreciation				
At 1 January 2023	-	139,554	2,046	141,600
Charge for the year	-	14,793	454	15,247
At 31 December 2023	-	154,347	2,500	156,847
Net book value				
At 31 December 2023	2,684,831	81,431	-	2,766,262
At 31 December 2022	2,620,509	73,964	454	2,694,927

8 Debtors

	2023 £	2022 £
Other debtors	740	1,030

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	7,000	7,000
PAYE, NIC VAT and other taxes	(22,875)	(23,835)
Other creditors	(20,342)	2,656
	(36,217)	(14,179)

10 Creditors: amounts falling due after one year

	2023 £	2022 £
Bank loans and overdrafts	284,488	308,203
Other creditors	97,933	106,635
	382,421	414,838

11 Income and Expenditure account summary

	2023 £	2022 £
At 1 January 2023	2,451,767	2,389,411
Surplus after tax for the year	101,597	62,356
At 31 December 2023	2,553,364	2,451,767

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2023

12 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,766,262	-	-	2,766,262
Current Assets	133,308	-	-	133,308
Current Liabilities	36,217	-	-	36,217
Long Term Liabilities	(382,421)	-	-	(382,421)
	2,553,366	-	-	2,553,366
At 1 January 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,694,927	-	-	2,694,927
Current Assets	157,499	-	-	157,499
Current Liabilities	14,179	-	-	14,179
Long Term Liabilities	(414,838)	-	-	(414,838)
	2,451,767	-	-	2,451,767

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2022 £	Movement in funds in 2023 See Note 14 £	Transfers between funds in 2023 See Note 0 £	Funds carried forward to 2024 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	2,451,767	101,597	-	2,553,364
Total unrestricted and designated funds	2,451,767	101,597	-	2,553,364
Total charity funds	2,451,767	101,597	-	2,553,364

14 Analysis of movements in funds over the year as shown in Note 13

	Income 2023 £	Expenditure 2023 £	Other Gains & Losses 2023 £	Movement in funds 2023 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	380,049	(278,452)	-	101,597

15 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

16 Ultimate controlling party

The charity is under the control of its legal members.

MASJID-E-ALI (A.S)

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

17 Donations and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	323,395	-	323,395	315,470
Total donations and gifts from individuals	323,395	-	323,395	315,470
Total Donations and Legacies	A1 323,395	-	323,395	315,470

18 Investment income

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable	220	-	220	3
Other Income	56,434	-	56,434	28,575
Total investment income	A4 56,654	-	56,654	28,578

19 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Employee costs not included in direct costs				
Salaries - Administrative staff	7,655	-	7,655	17,394
Temporary staff and recruitment	29,998	-	29,998	32,606
Premises Expenses				
Rates and water charges	16,363	-	16,363	446
Light heat and power	39,435	-	39,435	39,841
Cleaning and waste management	502	-	502	2,633
Premises repairs, renewals and maintenance	17,102	-	17,102	37,667
Property insurance	5,773	-	5,773	5,963
Administrative overheads				
Telephone, fax and internet	1,287	-	1,287	737
Stationery and printing	-	-	-	259
Motor expenses	-	-	-	3,137
Travelling	3,463	-	3,463	4,217
Software licences and expenses	1,655	-	1,655	3,823
Sundry expenses	1,477	-	1,477	-

MASJID-E-ALI (A.S)

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

Religious functions and seminars	97,739	-	97,739	70,820
Equipment, repairs, expenses and maintenance	3,460	-	3,460	691
Sports hall instructor	3,975	-	3,975	-
Donation	216	-	216	1,266
Funeral services	7,049	-	7,049	23,307
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	3,500	-	3,500	3,500
Financial costs				
Bank charges	983	-	983	1,626
Depreciation & Amortisation in total for the	15,247	-	15,247	18,604
Bank interest payable	21,573	-	21,573	13,155
Support costs before reallocation	278,452	-	278,452	281,692
Total support costs	278,452	-	278,452	281,692

The basis of allocation of costs between activities is described under accounting policies

20 Total Charitable expenditure

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total support costs	B2d	278,452	-	278,452	281,692
Total charitable expenditure	B2	278,452	-	278,452	281,692

MASJID-E-ALI (A.S)

Activity analysis of Income and expenditure for the for the year ended 31 December 2023

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Primary purpose and ancillary trading ¹	-	37,803	37,652	175,456	250,911

23 Analysis of non charitable expenditure by activity

Activity

Fundraising activities

Fundraising activities 2023	Fundraising activities 2022
£	£

Indirect fundraising costs:-

Administrative overheads	71,619	70,820
--------------------------	--------	--------

Total non charitable expenditure

Total costs of Fundraising activities

2023	2022
£	£
71,619	70,820

Total non charitable expenditure

71,619	70,820
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MASJID-E-ALI (A.S)

England & Wales - Charity number 280440

Accounts

Charity Registration Number: 280440

MASJID-E-ALI (A.S)

Report and Accounts

31 December 2022

MASJID-E-ALI (A.S)

Report and accounts for the year ended 31 December 2022

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MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present their Report and Accounts for the year ended 31 December 2022.

Reference and administrative details

The charity name.

The legal name of the charity is:- MASJID-E-ALI (A.S)

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 280440

Legal structure of the charity

The charity is constituted as a charity established under a Charity Commission scheme. The governing document of the charity is the Special Scheme establishing the charity authorised by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The Trustees are;

Syed Rahat Gilani	President
Syed Zaheer Abbas	Vice President
Hasan Kazmi	Treasurer
Seyyid Saghar Abbas	Vice Treasurer
Waseem Yaseen	General Secretary
Syed Mushtaq Shah	Information Secretary
Abid Shah	Vice General Secretary

MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2022

The principal operating address, telephone number of the charity are:-

2-32 Beehwood Road
Luton Bedfordshire,
LU4 8RB
Phone: 078 3325 0207

The Trustees in office on the date the report was approved were:-

Hasan Kazmi - Treasurer
Syed Zaheer Abbas - Vice President

The following persons served as Trustees during the year ended 31 December 2022 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To provide religious education to muslim children and prepare islamic scholars, facilitate celebration of islamic religious and cultural events, assist and promote organisations established with similar objectives, visit sick at home and in hospitals and visit prisoners, provide wedding and funeral services, generally promote islamic faith and values and promote religious tolerance and harmony.

The main achievements and performance of the charity during the year.

In the trustees opinion charity performed satisfactorily to achieve its objectives.

Fundraising activities during the year.

The charity relies on grant aid from the donors identified in the accounts , whose support is valued. There have been no other fundraising activities.

Financial review

The charity's financial position at the end of the year ended 31 December 2022

The financial position of the charity at 31 December 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	62,356	254,207
Unrestricted Revenue Funds available for the general purposes of the charity	2,451,767	2,389,411
Total Funds	2,451,767	2,389,411

MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2022

Financial review of the position at the reporting date, 31 December 2022 .

The trustees consider the financial performance by the charity during the year to has been satisfactory.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

New Trendz Limited
Certified Public Accountant
59 South End Road
Rainham
Greater London
United Kingdom
RM13 7XP

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- 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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2022

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 21 June 2024.



Syed Rahat Gilani
Trustee

MASJID-E-ALI (A.S)

Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 December 2022

We report on the financial statements of MASJID-E-ALI (A.S) for the year ended 31 December 2022, as set out on pages 6 to 19, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Statement of Recognised Gains and Losses, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 12, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of the trustees' and the accountant

As described on page 3, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

New Trendz Limited - Independent Accountant

Certified Public Accountant

59 South End Road

Rainham

Greater London

RM13 7XP

This report was signed on 21 June 2024

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2022

Statement of Financial Activities for the year ended 31 December 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	315,470	-	315,470	441,691
Investments	A4	28,578	-	28,578	2,761
Total income	A	344,048	-	344,048	444,452
Expenditure on:					
Charitable activities	B2	281,692	-	281,692	190,245
Total expenditure	B	281,692	-	281,692	190,245
Net income for the year		62,356	-	62,356	254,207
Net income after transfers	A-B-C	62,356	-	62,356	254,207
Net movement in funds		62,356	-	62,356	254,207
Reconciliation of funds:-	E				
Total funds brought forward		2,389,411	-	2,389,411	2,135,204
Total funds carried forward		2,451,767	-	2,451,767	2,389,411

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2022

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income from:				
Donations & Legacies	A1	441,691	-	441,691
Investments	A4	2,761	-	2,761
Total income	A	444,452	-	444,452
Expenditure on:				
Charitable activities	B2	190,245	-	190,245
Total expenditure	B	190,245	-	190,245
Net Income for the year		254,207	-	254,207
Net income after transfers		254,207	-	254,207
Net movement in funds		254,207	-	254,207
Reconciliation of funds:-	E			
Total funds brought forward		2,135,204	-	2,135,204
Total funds carried forward		2,389,411	-	2,389,411

All activities derive from continuing operations

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2022

Statement of Total Recognised Gains and Losses for the year ended 31 December 2022

	2022 £	2021 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	62,356	136,811
Income from operations before tax in the Statement of Financial Activities	<u>62,356</u>	<u>136,811</u>
Add/(deduct) non income and expenditure items:-		
Grants for the acquisition of fixed assets	-	117,396
Net Movement in funds before taxation	<u>62,356</u>	<u>254,207</u>
Funds generated in the year as shown on Statement of Financial Activities	<u>62,356</u>	<u>254,207</u>

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Resources applied in the year ended 31 December 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	62,356	254,207
Resources applied on functional fixed assets	(25,650)	(104,407)
Net resources available to fund charitable activities	<u>36,706</u>	<u>149,800</u>

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2022

Movements in revenue and capital funds for the year ended 31 December 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	2,389,411	-	2,389,411	2,135,204
Recognised gains and losses before transfers	62,356	-	62,356	254,207
	2,451,767	-	2,451,767	2,389,411
Closing revenue funds	<u>2,451,767</u>	<u>-</u>	<u>2,451,767</u>	<u>2,389,411</u>

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	2,451,767	-	2,451,767	2,389,411

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2022

**MASJID-E-ALI (A.S)
Income and Expenditure Account for the year ended 31 December 2022 as required by
the Companies Act 2006**

	2022	2021
	£	£
Income		
Income from operations	315,470	324,295
Investment income and interest		
Income from investments, other than interest receivable	28,575	2,760
Interest receivable	3	1
Gross income in the year before exceptional items	344,048	327,056
Gross income in the year including exceptional items	344,048	327,056
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	249,933	163,401
Depreciation and amortisation	18,604	16,953
Interest payable	13,155	9,891
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	281,692	190,245
Net income before tax in the financial year	62,356	136,811
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	62,356	136,811
Retained surplus for the financial year	62,356	136,811

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Balance Sheet as at 31 December 2022

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	7	A2	2,694,927	2,687,881
Current assets		B		
Debtors	8	B2	1,030	739
Cash at bank and in hand		B4	156,469	148,416
Total current assets			<u>157,499</u>	<u>149,155</u>
Creditors: amounts falling due within one year	9	C1	<u>14,179</u>	<u>(577)</u>
Net current assets			171,678	148,578
Total assets less current liabilities			<u>2,866,605</u>	<u>2,836,459</u>
Creditors: amounts falling due after more than one year	10	C2	<u>(414,838)</u>	<u>(447,048)</u>
The total net assets of the charity			<u>2,451,767</u>	<u>2,389,411</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	13	D3	2,451,767	2,389,411
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Designated Funds

Total charity funds			<u>2,451,767</u>	<u>2,389,411</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Syed Zaheer Abbas

Trustee

Approved by the board of trustees on 21 June 2024

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

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

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Voluntary income is received by way of donations at Friday prayers and individual & group donations, and is included in full in the Statement of Financial Activities when receiveable.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2022

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note0.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition. If there is a minimum amount below which items are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	0 % Reducing balance
Plant and machinery	20 % Reducing balance
Motor vehicles	20 % Reducing balance

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3 Net surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	18,604	16,953

4 Interest payable

	2022	2021
	£	£
Bank interest payable	13,155	9,891

5 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	50,000	40,942
Total salaries, wages and related costs	50,000	40,942

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2022

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Tangible fixed assets

	Land and Buildings £	F&F & Equipment £	Motor Vehicles £	Total £
Cost				
At 1 January 2022	2,620,509	187,868	2,500	2,810,877
Additions	-	25,650	-	25,650
At 31 December 2022	2,620,509	213,518	2,500	2,836,527
Depreciation				
At 1 January 2022	-	121,063	1,933	122,996
Charge for the year	-	18,491	113	18,604
At 31 December 2022	-	139,554	2,046	141,600
Net book value				
At 31 December 2022	2,620,509	73,964	454	2,694,927
At 31 December 2021	2,620,509	66,805	567	2,687,881

8 Debtors

	2022 £	2021 £
Other debtors	1,030	739

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	7,000	3,500
PAYE, NIC VAT and other taxes	(23,835)	(23,835)
Other creditors	2,656	20,912
	(14,179)	577

10 Creditors: amounts falling due after one year

	2022 £	2021 £
Bank loans and overdrafts	306,203	336,213
Other creditors	106,635	110,835
	414,838	447,048

11 Income and Expenditure account summary

	2022 £	2021 £
At 1 January 2022	2,272,015	2,135,204
Surplus after tax for the year	62,356	136,811
At 31 December 2022	2,334,371	2,272,015

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2022

12 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,694,927	-	-	2,694,927
Current Assets	157,499	-	-	157,499
Current Liabilities	14,179	-	-	14,179
Long Term Liabilities	(414,838)	-	-	(414,838)
	2,451,767	-	-	2,451,767
At 1 January 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,687,881	-	-	2,687,881
Current Assets	149,155	-	-	149,155
Current Liabilities	(577)	-	-	(577)
Long Term Liabilities	(447,048)	-	-	(447,048)
	2,389,411	-	-	2,389,411

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 See Note 14 £	Transfers between funds in 2022 See Note 0 £	Funds carried forward to 2023 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	2,389,411	62,356	-	2,451,767
Total unrestricted and designated funds	2,389,411	62,356	-	2,451,767
Total charity funds	2,389,411	62,356	-	2,451,767

14 Analysis of movements in funds over the year as shown in Note 13

	Income 2022 £	Expenditure 2022 £	Other Gains & Losses 2022 £	Movement in funds 2022 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	344,048	(281,692)	-	62,356

15 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

16 Ultimate controlling party

The charity is under the control of its legal members.

MASJID-E-ALI (A.S)

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

17 Donations and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	315,470	-	315,470	324,295
Total donations and gifts from individuals	315,470	-	315,470	324,295
Capital grants from government and public bodies				
Small grants individually less than £1000	-	-	-	117,396
Total public sector capital grants	-	-	-	117,396
Total Donations and Legacies	A1 315,470	-	315,470	441,691

18 Investment income

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Bank Interest Receivable	3	-	3	1
Other Income	28,575	-	28,575	2,760
Total investment income	A4 28,578	-	28,578	2,761

19 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Employee costs not included in direct costs				
Salaries - Administrative staff	17,394	-	17,394	13,855
Temporary staff and recruitment	32,606	-	32,606	27,087
Premises Expenses				
Rates and water charges	446	-	446	441
Room Hire	-	-	-	3,000
Light heat and power	39,841	-	39,841	10,667
Cleaning and waste management	2,633	-	2,633	6,099
Premises repairs, renewals and maintenance	37,667	-	37,667	19,745
Property insurance	5,963	-	5,963	5,468

MASJID-E-ALI (A.S)

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

Administrative overheads

Telephone, fax and internet	737	-	737	14
Stationery and printing	259	-	259	411
Motor expenses	3,137	-	3,137	261
Software licences and expenses	3,823	-	3,823	341
Sundry expenses	4,217	-	4,217	1,290
Religious functions and seminars	70,820	-	70,820	38,416
Equipment, repairs, expenses and maintenance	691	-	691	-
Donation	1,266	-	1,266	13,152
Funeral services	23,307	-	23,307	16,889

Professional fees paid to advisors other than the auditor or examiner

Accountancy fees other than examination or audit fees	3,500	-	3,500	3,500
Consultancy fees	-	-	-	1,350

Financial costs

Bank charges	1,626	-	1,626	1,415
Depreciation & Amortisation in total for the	18,604	-	18,604	16,953
Bank interest payable	13,155	-	13,155	9,891

Support costs before reallocation	281,692	-	281,692	190,245
Total support costs	281,692	-	281,692	190,245

The basis of allocation of costs between activities is described under accounting policies

20 Total Charitable expenditure

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total support costs	B2d	281,692	-	281,692	190,245
Total charitable expenditure	B2	281,692	-	281,692	190,245

MASJID-E-ALI (A.S)

Activity analysis of Income and expenditure for the for the year ended 31 December 2022

This analysis is classified by activity and not by conventional nominal descriptions.

21 Analysis of income by activity

Activity	SOFA ref	2022 £	2021 -
Summary of Total Income, including the items above			
Donations & Legacies	A1	315,470	441,691
Investment income	A4	28,578	2,761
Total income as shown in the SOFA	A	344,048	444,452
Categories of income			
Income from exchange transactions		344,048	444,452

22 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Primary purpose and ancillary trading¹					
Employee costs not included in direct costs	-	50,000	-	50,000	40,941
Premises expenses	-	86,550	-	86,550	45,420
Administrative overheads	-	37,437	-	37,437	32,359
Professional fees	-	3,500	-	3,500	4,850
Financial costs	-	33,385	-	33,385	28,259
Religious functions and seminars	-	70,820	-	70,820	38,416
Total Primary purpose and ancillary trading¹	-	281,692	-	281,692	190,245
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Total Primary purpose and ancillary trading ¹	-	281,692	-	281,692	190,245
Total charitable expenditure	-	281,692	-	281,692	190,245

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 20

MASJID-E-ALI (A.S)

Activity analysis of Income and expenditure for the for the year ended 31 December 2022

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Primary purpose and ancillary trading ¹	-	33,385	50,000	198,307	281,692

23 Analysis of non charitable expenditure by activity

Activity

Fundraising activities

	Fundraising activities 2022 £	Fundraising activities 2021 £
Indirect fundraising costs:- Administrative overheads	70,820	21,533

Total non charitable expenditure

Total costs of Fundraising activities

Total non charitable expenditure

2022 £	2021 £
70,820	21,533
70,820	21,533

MASJID-E-ALI (A.S)

England & Wales - Charity number 280440

Accounts

Charity Registration Number: 280440

MASJID-E-ALI (A.S)

Report and Accounts

31 December 2021

MASJID-E-ALI (A.S)

Report and accounts for the year ended 31 December 2021

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MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2021

The Trustees present their Report and Accounts for the year ended 31 December 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- MASJID-E-ALI (A.S)

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 280440

Legal structure of the charity

The charity is constituted as a charity established under a Charity Commission scheme. The governing document of the charity is the Special Scheme establishing the charity authorised by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The Trustees are;

Syed Rahat Gilani	President
Syed Zaheer Abbas	Vice President
Hasan Kazmi	Treasurer
Seyyid Saghar Abbas	Vice Treasurer
Waseem Yaseen	Trustee
Syed Mushtaq Shah	General Secretary
Abid Shah	Vice General Secretary

MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2021

The principal operating address, telephone number of the charity are:-

2-32 Beehwood Road
Luton Bedfordshire,
LU4 8RB
Phone: 078 3325 0207

The Trustees in office on the date the report was approved were:-

Hasan Kazmi - Treasurer
Syed Zaheer Abbas - Vice President

The following persons served as Trustees during the year ended 31 December 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To provide religious education to muslim children and prepare islamic scholars, facilitate celebration of islamic religious and cultural events, assist and promote organisations established with similar objectives, visit sick at home and in hospitals and visit prisoners, provide wedding and funeral services, generally promote islamic faith and values and promote religious tolerance and harmony.

The main achievements and performance of the charity during the year.

In the trustees opinion charity performed satisfactorily to achieve its objectives.

Fundraising activities during the year.

The charity relies on grant aid from the donors identified in the accounts , whose support is valued. There have been no other fundraising activities.

Financial review

The charity's financial position at the end of the year ended 31 December 2021

The financial position of the charity at 31 December 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	254,207	83,122
Unrestricted Revenue Funds available for the general purposes of the charity	2,389,411	2,135,204
Total Funds	2,389,411	2,135,204

MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2021

Financial review of the position at the reporting date, 31 December 2021 .

The trustees consider the financial performance by the charity during the year to has been satisfactory.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

AMA ACCOUNTANTS LIMITED
CHARTERED CERTIFIED ACCOUNTANT
114 GREYHOUND LANE
STREATHAM
LONDON
UNITED KINGDOM
SW16 5RN

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- 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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2021

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 31-10-2022



Syed Rahat Gilani
Trustee

MASJID-E-ALI (A.S)

Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 December 2021

We report on the financial statements of MASJID-E-ALI (A.S) for the year ended 31 December 2021, as set out on pages 6 to 19, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Statement of Recognised Gains and Losses, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 12, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of the trustees' and the accountant

As described on page 3, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

Signed:-



AMA ACCOUNTANTS LIMITED - Independent Accountant

CHARTERED CERTIFIED ACCOUNTANT

114 GREYHOUND LANE

STREATHAM

LONDON

SW16 5RN

This report was signed on 31 October 2022

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2021

Statement of Financial Activities for the year ended 31 December 2021

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Income & Endowments from:					
Donations & Legacies	A1	441,691	-	441,691	234,664
Investments	A4	2,761	-	2,761	7,449
Total income	A	444,452	-	444,452	242,113
Expenditure on:					
Charitable activities	B2	190,245	-	190,245	158,991
Total expenditure	B	190,245	-	190,245	158,991
Net income for the year		254,207	-	254,207	83,122
Net income after transfers	A-B-C	254,207	-	254,207	83,122
Net movement in funds		254,207	-	254,207	83,122
Reconciliation of funds:-	E				
Total funds brought forward		2,135,204	-	2,135,204	2,052,080
Total funds carried forward		2,389,411	-	2,389,411	2,135,202

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2021

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income from:				
Donations & Legacies	A1	234,664	-	234,664
Investments	A4	7,449	-	7,449
Total income	A	<u>242,113</u>	<u>-</u>	<u>242,113</u>
Expenditure on:				
Charitable activities	B2	158,991	-	158,991
Total expenditure	B	<u>158,991</u>	<u>-</u>	<u>158,991</u>
Net income for the year		83,122	-	83,122
Net income after transfers		<u>83,122</u>	<u>-</u>	<u>83,122</u>
Net movement in funds		<u>83,122</u>	<u>-</u>	<u>83,122</u>
Reconciliation of funds:-				
Total funds brought forward	E	2,052,080	-	2,052,080
Total funds carried forward		<u>2,135,202</u>	<u>-</u>	<u>2,135,202</u>

All activities derive from continuing operations

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2021

Statement of Total Recognised Gains and Losses for the year ended 31 December 2021

	2021	2020
	£	£
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	136,811	83,122
<i>Income from operations before tax in the Statement of Financial Activites</i>	<u>136,811</u>	<u>83,122</u>
<i>Add/(deduct) non income and expenditure items:-</i>		
Grants for the acquisition of fixed assets	117,396	-
Net Movement in funds before taxation	<u>254,207</u>	<u>83,122</u>
Funds generated in the year as shown on Statement of Financial Activities	<u>254,207</u>	<u>83,122</u>

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Resources applied in the year ended 31 December 2021 towards fixed assets for Charity use:-

	2021	2020
	£	£
Funds generated in the year as detailed in the SOFA	254,207	83,122
Resources applied on functional fixed assets	(104,407)	-
Net resources available to fund charitable activities	<u>149,800</u>	<u>83,122</u>

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2021

Movements in revenue and capital funds for the year ended 31 December 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	2,135,204	-	2,135,204	2,052,080
Recognised gains and losses before transfers	<u>254,207</u>	<u>-</u>	<u>254,207</u>	<u>83,122</u>
	2,389,411	-	2,389,411	2,135,202
Closing revenue funds	<u>2,389,411</u>	<u>-</u>	<u>2,389,411</u>	<u>2,135,202</u>

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	2,389,411	-	2,389,411	2,135,202

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2021

**MASJID-E-ALI (A.S)
Income and Expenditure Account for the year ended 31 December 2021 as required by
the Companies Act 2006**

	2021 £	2020 £
Income		
Income from operations	324,295	234,664
Investment income and interest		
Income from investments, other than interest receivable	2,760	7,362
Interest receivable	1	87
Gross income in the year before exceptional items	327,056	242,113
Gross income in the year including exceptional items	327,056	242,113
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	163,401	122,875
Depreciation and amortisation	16,953	21,082
Interest payable	9,891	15,034
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	190,245	158,991
Net income before tax in the financial year	136,811	83,122
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	136,811	83,122
Retained surplus for the financial year	136,811	83,122

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Balance Sheet as at 31 December 2021

	SORP		2021	2020
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	7	A2	2,687,881	2,600,427
Current assets		B		
Debtors	8	B2	739	26,607
Cash at bank and in hand		B4	148,416	72,054
Total current assets			<u>149,155</u>	<u>98,661</u>
Creditors: amounts falling due within one year	9	C1	<u>(577)</u>	<u>(80,882)</u>
Net current assets			148,578	17,779
Total assets less current liabilities			<u>2,836,459</u>	<u>2,618,206</u>
Creditors: amounts falling due after more than one year	10	C2	<u>(447,048)</u>	<u>(483,002)</u>
The total net assets of the charity			<u>2,389,411</u>	<u>2,135,204</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	13	D3	2,389,411	2,135,204
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Designated Funds

Total charity funds			<u>2,389,411</u>	<u>2,135,204</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Syed Zaheer Abbas

Syed Zaheer Abbas

Trustee

Approved by the board of trustees on 31/10/2022

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

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

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Voluntary income is received by way of donations at Friday prayers and individual & group donations, and is included in full in the Statement of Financial Activities when receiveable.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2021

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note0.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition. If there is a minimum amount below which items are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	0 % Reducing balance
Plant and machinery	20 % Reducing balance
Motor vehicles	20 % Reducing balance

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3 Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	16,953	21,082
Pension costs	-	312

4 Interest payable

	2021	2020
	£	£
Bank interest payable	9,891	15,034

5 Staff costs and emoluments

Salary costs

	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	40,942	25,790
Employer's National Insurance for all staff	-	105
Employer's operating costs of defined contribution pension schemes	-	312
Total salaries, wages and related costs	40,942	26,207

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2021

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Tangible fixed assets

	Land and Buildings £	F&F & Equipment £	Motor Vehicles £	Total £
Cost				
At 1 January 2021	2,516,102	187,868	2,500	2,706,470
Additions	104,407	-	-	104,407
At 31 December 2021	2,620,509	187,868	2,500	2,810,877
Depreciation				
At 1 January 2021	-	104,362	1,681	106,043
Charge for the year	-	16,701	252	16,953
At 31 December 2021	-	121,063	1,933	122,996
Net book value				
At 31 December 2021	2,620,509	66,805	567	2,687,881
At 31 December 2020	2,516,102	83,506	819	2,600,427

8 Debtors

	2021 £	2020 £
Other debtors	739	26,607

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	3,500	3,500
PAYE, NIC VAT and other taxes	(23,835)	1,211
Other creditors	20,912	76,171
	577	80,882

10 Creditors: amounts falling due after one year

	2021 £	2020 £
Bank loans and overdrafts	336,213	367,448
Other creditors	110,835	115,554
	447,048	483,002

11 Income and Expenditure account summary

	2021 £	2020 £
At 1 January 2021	2,135,202	2,052,080
Surplus after tax for the year	136,811	83,122
At 31 December 2021	2,272,013	2,135,202

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2021

12 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,687,881	-	-	2,687,881
Current Assets	149,155	-	-	149,155
Current Liabilities	(577)	-	-	(577)
Long Term Liabilities	(447,048)	-	-	(447,048)
	2,389,411	-	-	2,389,411
At 1 January 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,600,427	-	-	2,600,427
Current Assets	98,661	-	-	98,661
Current Liabilities	(80,882)	-	-	(80,882)
Long Term Liabilities	(483,002)	-	-	(483,002)
	2,135,204	-	-	2,135,204

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2020 £	Movement in funds in 2021 See Note 14 £	Transfers between funds in 2021 See Note 0 £	Funds carried forward to 2022 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	2,135,204	254,207	-	2,389,411
Total unrestricted and designated funds	2,135,204	254,207	-	2,389,411
Total charity funds	2,135,204	254,207	-	2,389,411

14 Analysis of movements in funds over the year as shown in Note 13

	Income 2021 £	Expenditure 2021 £	Other Gains & Losses 2021 £	Movement in funds 2021 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	444,452	(190,245)	-	254,207

15 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

16 Ultimate controlling party

The charity is under the control of its legal members.

MASJID-E-ALI (A.S)

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

17 Donations and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	324,295	-	324,295	234,664
Total donations and gifts from individuals	324,295	-	324,295	234,664
Capital grants from government and public bodies				
Small grants individually less than £1000	117,396	-	117,396	-
Total public sector capital grants	117,396	-	117,396	-
Total Donations and Legacies	A1 441,691	-	441,691	234,664

18 Investment income

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bank Interest Receivable	1	-	1	87
Other Income	2,760	-	2,760	7,362
Total investment income	A4 2,761	-	2,761	7,449

19 Support costs for charitable activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Employee costs not included in direct costs				
Salaries - Administrative staff	13,855	-	13,855	24,000
Defined contribution pension cost - administrative staff	-	-	-	312
Employers' NI - Administrative staff	-	-	-	105
Temporary staff and recruitment	27,087	-	27,087	1,790
Premises Expenses				
Rates and water charges	441	-	441	3,005
Room Hire	3,000	-	3,000	7,275
Light heat and power	10,667	-	10,667	10,020
Cleaning and waste management	6,099	-	6,099	2,000

MASJID-E-ALI (A.S)

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

Premises repairs, renewals and maintenance	19,745	-	19,745	11,956
Property insurance	5,468	-	5,468	5,419
Administrative overheads				
Telephone, fax and internet	14	-	14	869
Stationery and printing	411	-	411	1,592
Motor expenses	261	-	261	3,151
Software licences and expenses	341	-	341	669
Sundry expenses	1,290	-	1,290	361
Cleaning Services	-	-	-	2,980
Religious functions and seminars	38,416	-	38,416	21,533
Donation	13,152	-	13,152	15,186
Funeral services	16,889	-	16,889	599
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	3,500	-	3,500	3,500
Consultancy fees	1,350	-	1,350	6,058
Financial costs				
Bank charges	1,415	-	1,415	495
Depreciation & Amortisation in total for the	16,953	-	16,953	21,082
Bank interest payable	9,891	-	9,891	15,034
Support costs before reallocation	190,245	-	190,245	158,991
Total support costs	190,245	-	190,245	158,991

The basis of allocation of costs between activities is described under accounting policies

20 Total Charitable expenditure

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total support costs	B2d	190,245	-	190,245	158,991
Total charitable expenditure	B2	190,245	-	190,245	158,991

MASJID-E-ALI (A.S)

Activity analysis of Income and expenditure for the for the year ended 31 December 2021

This analysis is classsified by activity and not by conventional nominal descriptions.

21 Analysis of income by activity

	SOFA ref	2021 £	2020 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	441,691	234,664
Investment income	A4	2,761	7,449
Total income as shown in the SOFA	A	444,452	242,113
Categories of income			
Income from exchange transactions		444,452	242,113

22 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021 £	2021 £	2021 £	2021 £	2020 £
Primary purpose and ancillary trading¹					
Employee costs not included in direct costs	-	40,942	-	40,942	26,207
Premises expenses	-	45,420	-	45,420	39,674
Administrative overheads	-	32,359	-	32,359	10,221
Professional fees	-	4,850	-	4,850	9,558
Financial costs	-	28,259	-	28,259	36,611
Religious functions and seminars	-	38,416	-	38,416	36,720
Total Primary purpose and ancillary trading¹	-	190,246	-	190,246	158,991
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021 £	2021 £	2021 £	2021 £	2020 £
Total Primary purpose and ancillary trading ¹	-	190,246	-	190,246	158,991
Total charitable expenditure	-	190,246	-	190,246	158,991

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 20

MASJID-E-ALI (A.S)

Activity analysis of Income and expenditure for the for the year ended 31 December 2021

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Primary purpose and ancillary trading ¹	-	28,259	40,942	121,045	190,246

23 Analysis of non charitable expenditure by activity

Activity

Fundraising activities

	Fundraising activities 2021 £	Fundraising activities 2020 £
Indirect fundraising costs:-		
Administrative overheads	38,416	21,533

Total non charitable expenditure

	2021 £	2020 £
Total costs of Fundraising activities	38,416	21,533
Total non charitable expenditure	38,416	21,533

MASJID-E-ALI (A.S)

England & Wales - Charity number 280440

Accounts

Charity Registration Number: 280440

MASJID-E-ALI (A.S)

Report and Accounts

31 December 2020

MASJID-E-ALI (A.S)

Report and accounts for the year ended 31 December 2020

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MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2020

The Trustees present their Report and Accounts for the year ended 31 December 2020.

Reference and administrative details

The charity name.

The legal name of the charity is:- MASJID-E-ALI (A.S)

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 280440

Legal structure of the charity

The charity is constituted as a charity established under a Charity Commission scheme. The governing document of the charity is the Special Scheme establishing the charity authorised by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The Trustees are;

Syed Rahat Gilani	President
Imran Haider Shah	Vice President
Waseem Yaseen	General Secretary
Syed Mushtaq Shah	Vice General Secretary
Syed Zaheer Abbas	Treasurer
Hasan Kazmi	Vice Treasurer
Abid Shah	Information Technology
Syed Ali Raza	Head of Security

MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2020

The principal operating address, telephone number of the charity are:-

2-32 Beehwood Road
Luton Bedfordshire,
LU4 8RB
Phone: 078 3325 0207

The Trustees in office on the date the report was approved were:-

Hasan Kazmi - Vice Treasurer
Imran Haider Shah - Vice President

The following persons served as Trustees during the year ended 31 December 2020 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To provide religious education to muslim children and prepare islamic scholars, facilitate celebration of islamic religious and cultural events, assist and promote organisations established with similar objectives, visit sick at home and in hospitals and visit prisoners, provide wedding and funeral services, generally promote islamic faith and values and promote religious tolerance and harmony.

The main achievements and performance of the charity during the year.

In the trustees opinion charity performed satisfactorily to achieve its objectives.

Fundraising activities during the year.

The charity relies on grant aid from the donors identified in the accounts , whose support is valued. There have been no other fundraising activities.

Financial review

The charity's financial position at the end of the year ended 31 December 2020

The financial position of the charity at 31 December 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020	2019
	£	£
Net income	83,122	61,537
Unrestricted Revenue Funds available for the general purposes of the charity	2,135,204	2,052,080
Total Funds	2,135,204	2,052,080

MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2020

Financial review of the position at the reporting date, 31 December 2020 .

The trustees consider the financial performance by the charity during the year to has been satisfactory.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

AMA ACCOUNTANTS LIMITED
CHARTERED CERTIFIED ACCOUNTANT
114 GREYHOUND LANE
STREATHAM
LONDON
UNITED KINGDOM
SW16 5RN

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- 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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2020

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 30/10/2021.



Hasan Kazmi
Trustee

MASJID-E-ALI (A.S)

Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 December 2020

We report on the financial statements of MASJID-E-ALI (A.S) for the year ended 31 December 2020, as set out on pages 6 to 19, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 12, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of the trustees' and the accountant

As described on page 3, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

Signed:-



AMA ACCOUNTANTS LIMITED - Independent Accountant

CHARTERED CERTIFIED ACCOUNTANT

114 GREYHOUND LANE
STREATHAM
LONDON
SW16 5RN

This report was signed on 30 October 2021

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2020

Statement of Financial Activities for the year ended 31 December 2020

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020 £	2020 £	2020 £	2019 £
Income & Endowments from:					
Donations & Legacies	A1	234,664	-	234,664	249,949
Investments	A4	7,449	-	7,449	728
Total income	A	242,113	-	242,113	250,677
Expenditure on:					
Charitable activities	B2	158,991	-	158,991	189,140
Total expenditure	B	158,991	-	158,991	189,140
Net income for the year		83,122	-	83,122	61,537
Net income after transfers	A-B-C	83,122	-	83,122	61,537
Net movement in funds		83,122	-	83,122	61,537
Reconciliation of funds:-	E				
Total funds brought forward		2,052,080	-	2,052,080	1,990,544
Total funds carried forward		2,135,202	-	2,135,202	2,052,081

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2020

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Income from:				
Donations & Legacies	A1	249,948	-	249,949
Investments	A4	728	-	728
Total income	A	<u>250,676</u>	<u>-</u>	<u>250,677</u>
Expenditure on:				
Charitable activities	B2	189,140	-	189,140
Total expenditure	B	<u>189,140</u>	<u>-</u>	<u>189,140</u>
Net income for the year		61,536	-	61,537
Net income after transfers		<u>61,536</u>	<u>-</u>	<u>61,537</u>
Net movement in funds		<u>61,536</u>	<u>-</u>	<u>61,537</u>
Reconciliation of funds:-				
Total funds brought forward	E	1,990,544	-	1,990,544
Total funds carried forward		<u>2,052,080</u>	<u>-</u>	<u>2,052,081</u>

All activities derive from continuing operations

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2020

MASJID-E-ALI (A.S) - Resources applied in the year ended 31 December 2020 towards fixed assets for Charity use:-

	2020	2019
	£	£
Funds generated in the year as detailed in the SOFA	83,122	61,537
Resources applied on functional fixed assets	(82,355)	(24,879)
Net resources available to fund charitable activities	<u>767</u>	<u>36,658</u>

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2020

Movements in revenue and capital funds for the year ended 31 December 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	2,052,080	-	2,052,080	1,990,544
Recognised gains and losses before transfers	83,122	-	83,122	61,537
	2,135,202	-	2,135,202	2,052,081
Closing revenue funds	<u>2,135,202</u>	<u>-</u>	<u>2,135,202</u>	<u>2,052,081</u>

Summary of funds

	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	2,135,202	-	2,135,202	2,052,081

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2020

**MASJID-E-ALI (A.S)
Income and Expenditure Account for the year ended 31 December 2020 as required by
the Companies Act 2006**

	2020 £	2019 £
Income		
Income from operations	234,664	249,949
Investment income and interest		
Income from investments, other than interest receivable	7,362	358
Interest receivable	87	370
Gross income in the year before exceptional items	242,113	250,677
Gross income in the year including exceptional items	242,113	250,677
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	122,875	148,869
Depreciation and amortisation	21,082	26,037
Interest payable	15,034	14,234
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	158,991	189,140
Net income before tax in the financial year	83,122	61,537
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	83,122	61,537
Retained surplus for the financial year	83,122	61,537

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Balance Sheet as at 31 December 2020

	SORP		2020	2019
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	7	A2	2,600,427	2,539,154
Current assets		B		
Debtors	8	B2	26,607	28,144
Cash at bank and in hand		B4	72,054	48,184
Total current assets			<u>98,661</u>	<u>76,328</u>
Creditors: amounts falling due within one year	9	C1	<u>(80,882)</u>	<u>(29,048)</u>
Net current assets			17,779	47,280
Total assets less current liabilities			<u>2,618,206</u>	<u>2,586,434</u>
Creditors: amounts falling due after more than one year	10	C2	(483,002)	(534,354)
The total net assets of the charity			<u>2,135,204</u>	<u>2,052,080</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	13	D3	2,135,204	2,052,080
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Designated Funds

Total charity funds			<u>2,135,204</u>	<u>2,052,080</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Imran Haider Shah

Trustee

Approved by the board of trustees on  30-10-21

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2020

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

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

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Voluntary income is received by way of donations at Friday prayers and individual & group donations, and is included in full in the Statement of Financial Activities when receivable.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2020

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note0.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition. If there is a minimum amount below which items are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	0 % Reducing balance
Plant and machinery	20 % Reducing balance
Motor vehicles	20 % Reducing balance

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3 Net surplus before tax in the financial year

	2020	2019
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	21,082	26,037
Pension costs	312	-

4 Interest payable

	2020	2019
	£	£
Bank interest payable	15,034	14,234

5 Staff costs and emoluments

Salary costs

	2020	2019
	£	£
Gross Salaries excluding trustees and key management personnel	25,790	33,183
Employer's National Insurance for all staff	105	-
Employer's operating costs of defined contribution pension schemes	312	-
Total salaries, wages and related costs	26,207	33,183

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2020

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Tangible fixed assets

	Land and Buildings £	F&F & Equipment £	Motor Vehicles £	Total £
Cost				
At 1 January 2020	2,435,007	186,608	2,500	2,624,115
Additions	81,095	1,260	-	82,355
At 31 December 2020	2,516,102	187,868	2,500	2,706,470
Depreciation				
At 1 January 2020	-	83,485	1,476	84,961
Charge for the year	-	20,877	205	21,082
At 31 December 2020	-	104,362	1,681	106,043
Net book value				
At 31 December 2020	2,516,102	83,506	819	2,600,427
At 31 December 2019	2,435,007	103,123	1,024	2,539,154

8 Debtors

	2020 £	2019 £
Other debtors	26,607	28,144

9 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	3,500	10,500
PAYE, NIC VAT and other taxes	1,211	-
Other creditors	76,171	18,548
	80,882	29,048

10 Creditors: amounts falling due after one year

	2020 £	2019 £
Bank loans and overdrafts	367,448	398,255
Other creditors	115,554	136,099
	483,002	534,354

11 Income and Expenditure account summary

	2020 £	2019 £
At 1 January 2020	2,052,081	1,990,544
Surplus after tax for the year	83,122	61,537
At 31 December 2020	2,135,203	2,052,081

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2020

12 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,600,427	-	-	2,600,427
Current Assets	98,661	-	-	98,661
Current Liabilities	(80,882)	-	-	(80,882)
Long Term Liabilities	(483,002)	-	-	(483,002)
	2,135,204	-	-	2,135,204
At 1 January 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,539,154	-	-	2,539,154
Current Assets	76,328	-	-	76,328
Current Liabilities	(29,048)	-	-	(29,048)
Long Term Liabilities	(534,354)	-	-	(534,354)
	2,052,080	-	-	2,052,080

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2019 £	Movement in funds in 2020 See Note 14 £	Transfers between funds in 2020 See Note 0 £	Funds carried forward to 2021 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	2,052,080	83,122	-	2,135,202
Total unrestricted and designated funds	2,052,080	83,122	-	2,135,202
Total charity funds	2,052,080	83,122	-	2,135,202

14 Analysis of movements in funds over the year as shown in Note 13

	Income 2020 £	Expenditure 2020 £	Other Gains & Losses 2020 £	Movement in funds 2020 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	242,113	(158,991)	-	83,122

15 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

16 Ultimate controlling party

The charity is under the control of its legal members.

MASJID-E-ALI (A.S)

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

17 Donations and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Donations and gifts from individuals				
Small donations individually less than £1000	234,664	-	234,664	249,949
Total donations and gifts from individuals	234,664	-	234,664	249,949
Total Donations and Legacies	A1 234,664	-	234,664	249,949

18 Investment income

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Bank Interest Receivable	87	-	87	370
Other Income	7,362	-	7,362	358
Total investment income	A4 7,449	-	7,449	728

19 Support costs for charitable activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
<i>Employee costs not included in direct costs</i>				
Salaries - Administrative staff	24,000	-	24,000	-
Defined contribution pension cost - administrative staff	312	-	312	-
Employers' NI - Administrative staff	105	-	105	-
Temporary staff and recruitment	1,790	-	1,790	33,183
Travel and subsistence - staff	-	-	-	2,037
<i>Premises Expenses</i>				
Rates and water charges	3,005	-	3,005	4,491
Room Hire	7,275	-	7,275	625
Light heat and power	10,020	-	10,020	11,374
Cleaning and waste management	2,000	-	2,000	1,565
Premises repairs, renewals and maintenance	11,956	-	11,956	17,368
Property insurance	5,419	-	5,419	5,292
<i>Administrative overheads</i>				
Telephone, fax and internet	869	-	869	622

MASJID-E-ALI (A.S)

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

Stationery and printing	1,592	-	1,592	372
Motor expenses	3,151	-	3,151	985
Software licences and expenses	669	-	669	759
Sundry expenses	361	-	361	1,414
Cleaning Services	2,980	-	2,980	3,375
Religious functions and seminars	21,533	-	21,533	55,953
Donation	-	-	-	2,201
Funeral services	599	-	599	409
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	3,500	-	3,500	3,500
Legal fees	-	-	-	1,530
Consultancy fees	6,058	-	6,058	-
Financial costs				
Bank charges	495	-	495	1,814
Depreciation & Amortisation in total for the	21,082	-	21,082	26,037
Bank interest payable	15,034	-	15,034	14,234
Support costs before reallocation	143,805	-	143,805	189,140
Total support costs	143,805	-	143,805	189,140

The basis of allocation of costs between activities is described under accounting policies

20 Total Charitable expenditure

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Total grantmaking costs	B2c	15,186	-	15,186	-
Total support costs	B2d	143,805	-	143,805	189,140
Total charitable expenditure	B2	158,991	-	158,991	189,140

MASJID-E-ALI (A.S)

Activity analysis of Income and expenditure for the for the year ended 31 December 2020

This analysis is classsified by activity and not by conventional nominal descriptions.

21 Analysis of income by activity

	SOFA ref	2020 £	2019 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	234,664	249,949
Investment income	A4	7,449	728
Total income as shown in the SOFA	A	242,113	250,677
Categories of income			
Income from exchange transactions		242,113	250,677

22 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2020	2020	2020	2020	2019
	£	£	£	£	£
Primary purpose and ancillary trading¹					
Employee costs not included in direct costs	-	26,207	-	26,207	35,220
Premises expenses	-	39,674	-	39,674	40,715
Administrative overheads	-	10,221	-	10,221	10,137
Professional fees	-	9,558	-	9,558	5,030
Financial costs	-	36,611	-	36,611	42,085
Religious functions and seminars	-	21,533	15,186.00	36,719	55,953
Total Primary purpose and ancillary trading¹	-	143,804	15,186	158,990	189,140
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2020	2020	2020	2020	2019
	£	£	£	£	£
Total Primary purpose and ancillary trading ¹	-	143,804	15,186	158,990	189,140
Total Other charitable activities	-	-	-	-	-
Total charitable expenditure	-	143,804	15,186	158,990	189,140

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 20

MASJID-E-ALI (A.S)

Activity analysis of Income and expenditure for the for the year ended 31 December 2020

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Primary purpose and ancillary trading ¹	-	36,611	26,207	80,986	143,804
Other charitable activities	-	-	-	-	-
Grand Total	-	36,611	26,207	80,986	143,804

23 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2020 £	Fundraising activities 2019 £
Indirect fundraising costs:-		
Administrative overheads	21,533	55,953
Total non charitable expenditure	2020 £ 21,533	2019 £ 55,953
Total costs of Fundraising activities	21,533	55,953
Total non charitable expenditure	21,533	55,953