

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:-	E			
Total funds brought forward		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	2,135,202	-	2,135,202	2,052,081

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 £
<i>Income</i>		
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
<i>Expenditure</i>		
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

<i>Salary costs</i>	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 £
Unrestricted and designated funds:-				
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 £
Unrestricted and designated funds:-				
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 classsified 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 classssified 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		
Total non charitable expenditure	21,533	55,953