

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:-	E			
Total funds brought forward		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 Activities</i>	136,811	83,122
<i>Add/(deduct) non income and expenditure items:-</i>		
Grants for the acquisition of fixed assets	117,396	-
Net Movement in funds before taxation	254,207	83,122
Funds generated in the year as shown on Statement of Financial Activities	254,207	83,122

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	149,800	83,122

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	254,207	-	254,207	83,122
	2,389,411	-	2,389,411	2,135,202
Closing revenue funds	2,389,411	-	2,389,411	2,135,202

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 £
<i>Income</i>		
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
<i>Expenditure</i>		
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			149,155	98,661
Creditors: amounts falling due within one year	9	C1	(577)	(80,882)
Net current assets			148,578	17,779
Total assets less current liabilities			2,836,459	2,618,206
Creditors: amounts falling due after more than one year	10	C2	(447,048)	(483,002)
The total net assets of the charity			2,389,411	2,135,204
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
Designated Funds				
Total charity funds			2,389,411	2,135,204

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 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 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

<i>Salary costs</i>	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 £
Unrestricted and designated funds:-				
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 £
Unrestricted and designated funds:-				
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 classsified 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 classssified 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

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

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