

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

## **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 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	315,470	-	315,470	441,691
Investments	A4	28,578	-	28,578	2,761
<b>Total Income</b>	<b>A</b>	<b>344,048</b>	<b>-</b>	<b>344,048</b>	<b>444,452</b>
<b>Expenditure on:</b>					
Charitable activities	B2	281,692	-	281,692	190,245
<b>Total expenditure</b>	<b>B</b>	<b>281,692</b>	<b>-</b>	<b>281,692</b>	<b>190,245</b>
<b>Net income for the year</b>		<b>62,356</b>	<b>-</b>	<b>62,356</b>	<b>254,207</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>62,356</b>	<b>-</b>	<b>62,356</b>	<b>254,207</b>
<b>Net movement in funds</b>		<b>62,356</b>	<b>-</b>	<b>62,356</b>	<b>254,207</b>
<b>Reconciliation of funds:-</b>	<b>E</b>				
<b>Total funds brought forward</b>		2,389,411	-	2,389,411	2,135,204
<b>Total funds carried forward</b>		<b>2,451,767</b>	<b>-</b>	<b>2,451,767</b>	<b>2,389,411</b>

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

**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**

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

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:-**

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

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**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Last year Total Funds 2021 £</b>
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
	<b>2,451,767</b>	<b>-</b>	<b>2,451,767</b>	<b>2,389,411</b>
<b>Closing revenue funds</b>	<b>2,451,767</b>	<b>-</b>	<b>2,451,767</b>	<b>2,389,411</b>

**Summary of funds**

	<b>Unrestricted and Designated funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Last Year Total Funds 2021 £</b>
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 £
<b>Income</b>		
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
<b>Gross income in the year before exceptional items</b>	<b>344,048</b>	<b>327,056</b>
<b>Gross income in the year including exceptional items</b>	<b>344,048</b>	<b>327,056</b>
<b>Expenditure</b>		
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	-	-
<b>Total expenditure in the year</b>	<b>281,692</b>	<b>190,245</b>
<b>Net income before tax in the financial year</b>	<b>62,356</b>	<b>136,811</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>62,356</b>	<b>136,811</b>
<b>Retained surplus for the financial year</b>	<b>62,356</b>	<b>136,811</b>

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

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 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 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

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

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 £
<b>Cost</b>				
At 1 January 2022	2,620,509	187,868	2,500	2,810,877
Additions	-	25,650	-	25,650
<b>At 31 December 2022</b>	<b>2,620,509</b>	<b>213,518</b>	<b>2,500</b>	<b>2,836,527</b>
<b>Depreciation</b>				
At 1 January 2022	-	121,063	1,933	122,996
Charge for the year	-	18,491	113	18,604
<b>At 31 December 2022</b>	<b>-</b>	<b>139,554</b>	<b>2,046</b>	<b>141,600</b>
<b>Net book value</b>				
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
	<b>(14,179)</b>	<b>577</b>

#### 10 Creditors: amounts falling due after one year

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

#### 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
<b>At 31 December 2022</b>	<b>2,334,371</b>	<b>2,272,015</b>



# 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)
	<b>2,451,767</b>	<b>-</b>	<b>-</b>	<b>2,451,767</b>
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)
	<b>2,389,411</b>	<b>-</b>	<b>-</b>	<b>2,389,411</b>

### 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
<b>Total unrestricted and designated funds</b>	<b>2,389,411</b>	<b>62,356</b>	<b>-</b>	<b>2,451,767</b>
<b>Total charity funds</b>	<b>2,389,411</b>	<b>62,356</b>	<b>-</b>	<b>2,451,767</b>

### 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 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	315,470	-	315,470	324,295
<b>Total donations and gifts from individuals</b>	<b>315,470</b>	<b>-</b>	<b>315,470</b>	<b>324,295</b>
<b>Capital grants from government and public bodies</b>				
Small grants individually less than £1000	-	-	-	117,396
<b>Total public sector capital grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>117,396</b>
<b>Total Donations and Legacies</b>	<b>A1 315,470</b>	<b>-</b>	<b>315,470</b>	<b>441,691</b>

### 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
<b>Total investment income</b>	<b>A4 28,578</b>	<b>-</b>	<b>28,578</b>	<b>2,761</b>

### 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 £
<b>Employee costs not included in direct costs</b>				
Salaries - Administrative staff	17,394	-	17,394	13,855
Temporary staff and recruitment	32,606	-	32,606	27,087
<b>Premises Expenses</b>				
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

<b>Support costs before reallocation</b>	<b>281,692</b>	<b>-</b>	<b>281,692</b>	<b>190,245</b>
<b>Total support costs</b>	<b>281,692</b>	<b>-</b>	<b>281,692</b>	<b>190,245</b>

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
<b>Total charitable expenditure</b>	<b>B2</b>	<b>281,692</b>	<b>-</b>	<b>281,692</b>	<b>190,245</b>

## MASJID-E-ALI (A.S)

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

*This analysis is classssified by activity and not by conventional nominal descriptions.*

### 21 Analysis of income by activity

Activity	SOFA ref	2022 £	2021 -
<b>Summary of Total Income, including the items above</b>			
Donations & Legacies	A1	315,470	441,691
Investment income	A4	28,578	2,761
<b>Total income as shown in the SOFA</b>	<b>A</b>	<b>344,048</b>	<b>444,452</b>
<b>Categories of income</b>			
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
	£	£	£	£	£
<b>Primary purpose and ancillary trading<sup>1</sup></b>					
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
<b>Total Primary purpose and ancillary trading<sup>1</sup></b>	<b>-</b>	<b>281,692</b>	<b>-</b>	<b>281,692</b>	<b>190,245</b>
<b>Summary of charitable costs by activity</b>					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Total Primary purpose and ancillary trading <sup>1</sup>	-	281,692	-	281,692	190,245
<b>Total charitable expenditure</b>	<b>-</b>	<b>281,692</b>	<b>-</b>	<b>281,692</b>	<b>190,245</b>

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

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

### 23 Analysis of non charitable expenditure by activity

#### Activity

#### *Fundraising activities*

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

#### *Total non charitable expenditure*

	<b>2022 £</b>	<b>2021 £</b>
Total costs of Fundraising activities	70,820	21,533
<b>Total non charitable expenditure</b>	<b>70,820</b>	<b>21,533</b>