



Accountancy Solutions

Al-Salam Trust

Financial statements for the
year ended 31st May 2019

Charity number: 1152144

Charitable Incorporated Organisation
Registered England and Wales

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Al-Salam Trust
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for the period ended 31st May 2019

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Al-Salam Trust
Administrative details
for the period ended 31st May 2019

Registered Charity number	1152144
Date of registration	22nd May 2013
Trustees and Management Committee	Labib Ahmed - Chair Ghassan Dhalai - Secretary Abdulla Mohamed - Treasurer Badr Ahmed Ali Saleh Saad Waly Albadry Ahmed Daly Tawfiq Al-Zindani
Administrative address	23 St Stephens Road Rotherham South Yorkshire S65 1PJ
Bankers	HSBC Bank Plc 35 College Street Rotherham S65 1AF
Independent Examiner	Heera Singh FMAAT HSL Accountancy Solutions Ltd Enterprise House 61a Carr House Doncaster DN1 2BY

Al-Salam Trust

The trustees present their annual report for the period ended 31st May 2019

Governing document

The organisation is operated under the rules of its constitution which was adopted 16th April 2013.

Organisational structure and management

The Al Salam Trust, previously known as the Al Salam Foundation, operated as a Charitable Incorporated Organisation (CIO), registered on 22nd May 2013 with the Charity Commission. The organisation is governed by the Trustees, who determine strategic direction and policy. The day to day operation is also carried out by the Trustees.

Appointment of trustees

The Trustees are appointed under the rules of the constitution. There must be a minimum of six and a maximum of nine Trustees. The current Trustees were appointed at the inauguration meeting.

Risk Management

The trustees have a duty to identify and review the risks to which the Charity is exposed to and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and activities

The Charity's objects, as set out in its governing document, are;

- To establish an Islamic educational centre
- To cater for the religious, cultural, educational and social needs of Rotherham's Arabic speaking communities primarily but not exclusively
- To promote better community relations for the good of society
- To work towards the relief of poverty

Main activities and Public benefit

In planning the activities during the year the Trustees have considered the Charity Commissions Guidance on public benefit. The Trustees have ensured that the organisation has worked to forward it's aims and objectives.

Activities and achievements

Al-Salam Mosque has continued to maintain its services to the community throughout the year. In doing so, maintaining its existing range of faith and community related services and activities, whilst focusing on the importance of continuous improvement and development. The Trustees have also continued to develop policies to ensure that good practice is exercised at all times.

General

Al-Salam Mosque has continued to maintain its services to the community throughout the year. In doing so, maintaining its existing range of faith and community related services and activities, whilst focusing on the importance of continuous improvement and development. The Trustees have also continued to develop policies to ensure that good practice is exercised at all times.

Arabic and Islamic lessons

Al-Salam Mosque has continued to develop Arabic and Islamic lessons, expanding from 60 to 90 pupils. The School operates Monday –Saturday, 2 hours a day. Children are closely supervised by the Schools teachers who have all undergone the relevant DBS checks and are regularly monitored by appointed members of the Board of Trustees.

Washroom Project

The Trustees continue to work on converting the basement of the building into a wash room facility for the deceased (Ghusl Room). This is a slow and gradual process which is directly linked to the availability of funding through donations. Due to financial restraints, the project has been split into phases, with the first phase evolving around soil excavation and disposal completed last year. This year we have been able to build the internal walls and lay the concrete floor. The work has again ceased as we continue with our fundraising efforts to complete the project.

Donations

Al-Salam Mosque is reliant on the charitable donations of the local community and congregation.

A number of congregation members make regular monthly cash donations and some pay donations directly into the Trust's bank account. The trust also has collection tins allocated at certain retail outlets. Some individuals also make cash payments direct to the trustees. All donations are deposited into the Charity's bank account after they are recorded and receipts given.

Ramadan

The holy month of Ramadan is a very busy month for every Mosque and Al-Salam Mosque is no exception. Ramadan was set in the months of May-June 2019. The Mosque provided food and drinks (Iftar) for everyone wishing to break their fast at the Mosque. This was achieved by local families registering their names and coming together each night to supply the necessary food and drink. The congregational (Taraweeh) prayers meant that the Mosque was continuously full and open until the early hours of the morning.

Eid Festivities

The congregation came together on both Eid Al-Fitr and Eid Al-Adha to offer prayers in unison. The prayers took place outdoors in a local park to enable us to accommodate the large numbers of worshippers. The Eid festivities were organized and supported by volunteers. Local families provided food and drink stalls after the prayers which provided and enjoyable opportunity for people to come together and congratulate each other on both occasions.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP; where applicable
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with 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 declare that they have approved the above report. Signed on behalf of the trustees



Signed:

Date: 29th December 2019

**Independent examiners report to the trustees of
Al-Salam Trust
for the period ended 31st May 2019**

I report on the accounts of the charity for the year ended 31 May 2019 which are set out on pages 5 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Heera Singh FMAAT
HSL Accountancy Solutions Ltd
Enterprise House
61a Carr House
Doncaster
DN1 2BY

Date: 23rd January 2020

Al-Salam Trust
Receipts and Payments Account
for the period ended 31st May 2019

	General Fund £	Restricted Fund £	Total 31/05/2019 £	Total 31/05/2018 £
Receipts				
Donations	8,929		8,929	12,536
Total receipts	8,929	0	8,929	12,536
Payments				
Building development	619		619	6,840
Insurances	651		651	664
Licenses	29		29	0
Professional fees	200		200	200
Stationery and printing	0		0	153
Utilities	2,896		2,896	3,497
Volunteer expenses	0		0	12
Total payments	4,395	0	4,395	11,366
Net payments/receipts	4,533	0	4,533	1,171
Balance brought forward at 1st June 2018	3,867	0	3,867	2,697
Balance carried forward at 31st May 2019	8,401	0	8,401	3,867

Al-Salam Trust
Statement of Assets and Liabilities
for the period ended 31st May 2019

	General Fund	Restricted Fund	Total 31/05/2019	Total 31/05/2018
	£	£	£	£
Monetary assets				
Cash at the bank	8,401	0	8,401	3,867
Fixed assets for charity use				
Freehold property	350,000		350,000	350,000
(Inc fixtures and fittings)				
Creditors				
Accountancy fees	200	0	200	200
	200	0	200	200

The financial statements on pages 5 and 6 were approved by the Trustees and signed on their behalf by:

Signed: 

Date: 29th December 2019

1 Accounting policies

1.1 Basis of preparation

These financial statements have been prepared under the historical cost basis and in accordance with the Charities Act 2011 and related Regulations.

As the charity's level of income is below £250,000 the management Trustees have opted for the accounts to be prepared in a receipts and payment basis. This is in accordance with the Charity Commission guidelines for small charities and is seen as more appropriate for this project.

1.2 Fund Accounting

Incoming resources that may be applied for the charities general purposes are treated as unrestricted incoming resources and are credited to the unrestricted fund.

Where a donation or grant is required to be used for a specific purpose, the amount concerned is treated as restricted income and is credited to the appropriate restricted fund.

2 Tangible fixed assets

The freehold building is stated at the insured valuation of the building including its fixtures and fittings. No depreciation has been applied as the trustees consider that this is a fair reflection of the value of the building.

3 Trustees remuneration, benefits and expenses

There were no trustees' remuneration in the period of these accounts.

4 Loans

There were no loans to the Charity in the period of these accounts.