

Registered Company number: 4128000 (England and Wales)
Registered Charity number: 1091611

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

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FOR THE YEAR ENDED 31 MARCH 2025**

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MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report together with the financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

4128000 (England and Wales)

Registered Charity number

1091611

Registered office

257 Victoria Road
Aston
Birmingham
B6 5HP

Chairman

Haji Siraj Ali

Trustees

Rahman Khan
Rahmat Ali
Shafique Ali
Qurban Ali Chohan
Mohammed Chunu Miah
Mohammed Jamal Uddin
Mohammed Ashraf Ali
Shiraj Ali
Mohammed Abdur Rahim

Company Secretary

Rahman Khan

Independent Examiner

A AHMAD
28 Shaftmoor Lane
Acocks Green
Birmingham
B27 7RS

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustee

New trustee are appointed by the Management committee.

Induction and training of new trustees

New trustees are trained by current trustees.

Organisational structure

The charity is controlled by a Management committee, which comprises five to thirteen members.

Wider network

The charity has no connections with other charities.

Related parties

The charity is not holding assets on behalf of another charity

Risk management

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company's main objectives are to promote the Muslim faith in Birmingham.

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2025**

Significant activities

The company obtains most of its income from donations.

Volunteers

The charity welcomes volunteers to assist in its work.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity was incorporated in December 2000 and commenced its activities on 1 January 2003. It took over the assets and liabilities of Masjid - E - Noor Association that was operating from the same address. The charity's main activity was to provide services of a mosque to promote the Muslim faith to all age groups and to provide school service for children to help them to learn about the teachings of Quran and the Muslim faith.

There were no significant events since the year end.

The charity's income from all sources during the year was £56,390 The income is expected to increase during current year. (2024= 98,652)

Internal and external factors

The charities activities are affected by general financial factors in the economy.

FINANCIAL REVIEW

Reserves policy

The charity accumulates reserves for future investment in building etc.

FINANCIAL REVIEW

Principal Funding sources

The charity receives most of its income from public donations.

FUTURE DEVELOPMENTS

The charity intends to continue to promote the Muslim faith in Birmingham.

ON BEHALF OF THE BOARD:

| | |
|----------------|-------|
| Rahman Khan | _____ |
| Haji Siraj Ali | _____ |
| Rahmat Ali | _____ |

20th February 2026

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MAJID-E-NOOR (BIRMINGHAM) TRUST LIMITED**

I report to the charity trustees on my examination of the accounts for the year ended 31 March 2025, which are set out on pages 5 and 11.

Respective responsibilities of trustees and examiners

The charity trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts, in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011. The charity is subject to the audit requirements of the Companies Act 2006. However, it is entitled to exemption under section 477 of the Companies Act 2006.

The trustees have elected for the accounts to be examined by an independent examiner under section 149 of the Charities Act 2011.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 149 of the Charities Act 2011;
- to follow the procedures laid down in the General Directions given by the Charity Commission under the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Basis of the 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, 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 statements 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 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

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.

A AHMAD
28 Shaftmoor Lane
Acocks Green
Birmingham
B27 7RS
20th February 2026

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2025**

| | | 2025 | 2024 |
|--|--------------|-----------------------|-----------------------|
| | | Unrestricted | Total |
| | | funds | funds |
| | Notes | £ | £ |
| INCOME RESOURCES | | | |
| Incoming resources from generated funds | | | |
| Voluntary income | | 56,390 | 98,652 |
| RESOURCES EXPENDED | | | |
| Governance costs | | 743 | 600 |
| Other resources expended | | 19,604 | 61,237 |
| Total resources expended | | <u>20,347</u> | <u>61,837</u> |
| NET INCOMING RESOURCES | | 36,043 | 36,815 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | <u>565,429</u> | <u>528,614</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>601,472</u></u> | <u><u>565,429</u></u> |

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

BALANCE SHEET
AT 31 March 2025

| | | | 2025 | 2024 |
|--|-------|--|---------------------|----------------|
| | | | Unrestricted | Total |
| | | | funds | funds |
| | Notes | | £ | £ |
| FIXED ASSETS | | | | |
| Tangible assets | 5 | | 434,205 | 434,209 |
| CURRENT ASSETS | | | | |
| Debtors | 6 | | 18,500 | 18,500 |
| Cash at bank and in hand | | | 149,800 | 114,453 |
| | | | <u>168,300</u> | <u>132,953</u> |
| CREDITORS | | | | |
| Amounts falling due within one year | 7 | | 1,033 | 1,733 |
| | | | <u>167,267</u> | <u>131,220</u> |
| NET CURRENT ASSETS/(LIABILITIES) | | | | |
| | | | <u>601,472</u> | <u>565,429</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | |
| | | | <u>601,472</u> | <u>565,429</u> |
| NET ASSETS | | | <u>601,472</u> | <u>565,429</u> |
| FUNDS | | | | |
| Unrestricted funds: | | | | |
| General fund | | | <u>601,472</u> | <u>565,429</u> |
| TOTAL FUNDS | | | <u>601,472</u> | <u>565,429</u> |

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

BALANCE SHEET - CONTINUED
AT 31 March 2025

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with section 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies, and with the Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (Section 1A – Small Entities), and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

The financial statements were approved by the Board of Trustees on **20 February 2026** and were signed on its behalf by:

| | |
|----------------|-------|
| Rahman Khan | _____ |
| Haji Siraj Ali | _____ |
| Rahmat Ali | _____ |

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2025

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, the Companies Act 2006 and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)).

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|----------------------|---------------------------|
| Fixture and fittings | - 20% on reducing balance |
|----------------------|---------------------------|

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with on its charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restricted arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 March 2025**

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

2 NET INCOMING/(OUTGOING) RESOURCES

| | | |
|--|-------------------|-------------------|
| Net resources are stated after charging/(crediting): | 2025 | 2024 |
| | £ | £ |
| Depreciation - owned assets | 4 | 5 |
| Hire of plant and machinery | | |
| | <u> </u> | <u> </u> |

3 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees remuneration or other benefits FOR THE YEAR ENDED 31 March 2025.

Trustees Expenses

There were no trustees expenses paid FOR THE YEAR ENDED 31 March 2025

| | | |
|----------------------|---------------|---------------|
| 4 STAFF COSTS | 2025 | 2024 |
| | £ | £ |
| Wages and salaries | <u>11,233</u> | <u>11,294</u> |

| | | | |
|--------------------------------|----------------------|-----------------------|----------------|
| 5 TANGIBLE FIXED ASSETS | Freehold property | Fixture & Fittings | Total |
| COST | | | |
| At 1 April 2024 | 434,190 | 5,913 | 440,103 |
| Addition | | | 0 |
| At 31 March 2025 | <u>434,190</u> | <u>5,913</u> | <u>440,103</u> |
| DEPRECIATION | | | |
| At 1 April 2024 | | 5,894 | 5,894 |
| Charge for year | | 4 | 4 |
| At 31 March 2025 | <u>0</u> | <u>5,898</u> | <u>5,898</u> |
| NET BOOK VALUE | | | |
| At 31 March 2025 | <u>434,190</u> | <u>15</u> | <u>434,205</u> |
| At 31 March 2024 | <u>434,190</u> | <u>19</u> | <u>434,209</u> |

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 March 2025**

6 DEBTORS: AMOUNTS DUE WITHIN ONE YEAR

| | 2025 | 2024 |
|---------|--------------|--------------|
| | £ | £ |
| Debtors | 18500 | 18,500 |
| | ===== | ===== |

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 | 2024 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Other loans | | |
| Social security and other taxes | 433 | 433 |
| Accruals and deferred income | 600 | 1300 |
| | ===== | ===== |
| | 1,033 | 1,733 |
| | ===== | ===== |

8 MOVEMENT IN FUND

| | At 1.4.24 | Net movement in funds | At 31.3.2025 |
|---------------------------|------------------|------------------------------|---------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 565429 | 36,043 | 601472 |
| | ===== | ===== | ===== |
| TOTAL FUNDS | 565,429 | 36,043 | 601,472 |
| | ===== | ===== | ===== |

MASJID-E-NOOR (BIRMINGHAM) TRUST LIMITED (DONE)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2025

| | 2025 £ | 2024 £ |
|---------------------------------------|---------------|---------------|
| INCOMING RESOURCES | | |
| Voluntary income | | |
| Donations | 49975 | 92662 |
| Tuition Fees | 6415 | 5990 |
| Other Income | | |
| Total incoming resources | <u>56,390</u> | <u>98,652</u> |
| RESOURCES EXPENDED | | |
| Governance costs | | |
| Legal and professional charges | 743 | 600 |
| | <u>743</u> | <u>600</u> |
| Support costs | | |
| Management | | |
| Cleaning expenses | 178 | 60 |
| Wages | 11233 | 11294 |
| Pension | 150 | 137 |
| Repairs and maintenance | | 39424 |
| Light and heat | 7266 | 9690 |
| Telephone | 300 | 263 |
| Sundry expenses | 114 | |
| Bank charges | 359 | 352 |
| Donations | | |
| HMRC Interest | | 12 |
| Depreciation of Fixtures and fittings | 4 | 5 |
| Finance | <u>19,604</u> | <u>61,237</u> |
| Bank charges and interest | | |
| | <u>20,347</u> | <u>61,837</u> |
| Total resources expended | | |
| Net Income | <u>36,043</u> | <u>36,815</u> |