

**FAIZUL QURAN JAMIA MOSQUE**

**213-217 LOZELLS ROAD  
BIRMINGHAM B19 1RJ**

**REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**FAIZUL QURAN JAMIA MOSQUE**

**213-217 LOZELLS ROAD  
BIRMINGHAM B19 1RJ**

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## **SIGNIFICANT INFORMATION**

### **Principal office**

#### **FAIZUL QURAN JAMIA MOSQUE**

213-217 LOZELLS ROAD  
BIRMINGHAM B19 1RJ

Registered Charity No 1093465

### **Officers**

The charity trustees during the year ended 31 March 2021 were

Mohammed Yaseen  
Mohammed Shaoib  
Nazir Hussain  
Mohammed Afsar  
Iftikhar Masood  
Abdul Malik  
Abdul Hamid Khan  
Farzand Ali  
Asif Khan

### **Bankers**

Barclays Bank PLC  
Soho Road  
Birmingham

**TRUSTEES' REPORT FOR THE YEAR ENDED  
31 MARCH 2021**

The Trustees present their report for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies on page 7 and comply with the charity's trust deed and applicable law.

The charity was established by the Declaration of Trust Deed and the charity is registered with the Charity Commission in England (No:1093465)

**OBJECTS**

The objects of the charity are to advance religion in accordance with the teachings of Islam. To advance education and promote the community participation in healthy recreation by providing facilities for playing particular sports. The building and maintenance of a mosque in particular but not exclusively for the benefit of the local and surrounding Muslim community in Birmingham.

**ACTIVITIES AND PROGRESS**

Faizul Quran Jamia Mosque provides public benefit through its programmes of prayers and celebration of the key events in the Islamic Calendar. Activities are open to everyone in the community. The mosque also provides Congregational Prayers, Friday Sermons and Eid Prayers. For younger children there are summer and winter schools during holiday period which are very popular with the local community. During the year learned scholars were invited and programmes were arranged for the benefit of local community. Also the charity is registered as a venue to arrange civil marriages at the premises and this will provide significant benefit to the local community.

During the year the association managed to raise donations and collections from local community and continue the work of building the mosque. Trustees also manage to run religious education classes for children. Trustees are pleased to report that charity's funeral service through its sister company is clearly benefiting the local community. We have also joined TravelWise in order to promote a greener way to travel from and to the mosque.

As reported in our last year report, a sister charity known as Faizul Quran Educational Institute is now established and which will carry out educational work on behalf of the mosque. The mosque will provide grant for the project to the new charity.

**Education**

The trustees are pleased to report that an English speaking scholar has been employed who has excellent command of English, Arabic and Urdu. He is currently leading the Friday prayers and delivering the Friday sermon. He also lead the assembly for our students on Friday evening educating the students in the orthodox sunni berveili school of thought. The assembly is helping to provide students with life skills and building their confidence

**FAIZUL QURAN JAMIA MOSQUE**  
**TRUSTEES' REPORT FOR THE YEAR ENDED**  
**31 MARCH 2021 (continued)**

**FINANCE**

During the period the charity raised funds by collecting donations and interest free friendly loans from the community members.

**TRUSTEES' RESPONSIBILITY FOR THE ACCOUNTS**

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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent.
- to prepare the financial statements in accordance with the methods and principles set out in the Statement of Recommended Practice Accounting and Reporting by Charities and to state whether or not the accounts have been prepared in accordance with that statement and applicable accounting standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to
- presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Association, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 2000. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities

**RISK MANAGEMENT**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the project , and are satisfied that systems are in place to mitigate our exposure to major risks.

**RESERVES POLICY**

The Reserve Fund represents unrestricted funds. The Trustees aim to maintain sufficient reserves so as to give flexibility to cover temporary timing differences for donations received, adequate working capital for core costs and which allow them to respond quickly to the needs of the Trust.

On behalf of the Managing Committee

..... Trustee

Mohammed Yaseen

27 January 2022

## **Independent Examiner's Report to the Trustees of Faizul Quran Jamia Mosque**

I report on the accounts of Faisul Quran Jamia Mosque for the year ended 31 March 2021 which are set out on pages 5 to 10.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;  
or
2. the accounts do not accord with those records or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination..

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**MAHMOOD AHED  
CHARTERED CERTIFIED ACCOUNTANT**

27 January 2022

**784 Alum Rock Road  
Ward End  
Birmingham B8 ATE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

		2021	2020
<b>Income and endowments from</b>			
<i>Donations and legacies</i>			
Donations received	2	418,923	288,147
Other income	2	10,369	12,921
		-----	-----
<b>Total incoming resources</b>		429,292	301,068
		=====	=====
<b>Charitable expenditure</b>			
<b>Expenditure on</b>			
<i>Expenditure on charitable activities</i>			
Mosque radios and sundry purchases		633	1,159
Staff and teachers salaries		30,012	31,112
Fund raising and public event expenses			9,400
<b>Governance and support cost</b>			
Rates and water		3,380	4,092
Insurance		5,000	4,667
Heat and light		13,672	23,605
Telephone		1,293	1,411
Print, post and stationery		1,187	1,220
Repairs and renewals		15,051	11,700
Cleaning and hygiene		888	760
Sundry expenses		300	-
Accountancy fees		600	600
Bank charges and interest		1,780	2,149
Depreciation plant and equipment		1,840	2,054
Depreciation property		44,649	27,906
		-----	-----
Total resources expended		120,285	121,835
		=====	=====
<b>Net incoming (outgoing) resources before transfers</b>		309,007	179,233
<b>Fund balance brought forward</b>		3,065,215	2,885,982
Prior year depreciation adjustment		(133,944)	
		-----	-----
<b>Fund balance carried forward</b>	6	3,240,278	3,065,215
		=====	=====

# FAIZUL QURAN JAMIA MOSQUE

## BALANCE SHEET AS AT 31 MARCH 2021

			2021		2020
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	3		1,841,056		2,020,859
<b>CURRENT ASSETS</b>					
Other debtors		-		60,203	
Investments	4	100		100	
Cash at bank and in hand		1,399,949		984,900	
		-----		-----	
		1,400,049		1,045,203	
<b>CREDITORS:</b> Amounts falling due within one year	5	827		847	
		-----		-----	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,399,222		1,044,356
			-----		-----
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			3,240,278		3,065,215
			=====		=====
<b>FUNDS</b>					
General funds	6		3,240,278		3,065,215
			-----		-----
			3,240,278		3,065,215
			=====		=====

Approved by the board of Trustees on 27 January 2022 and signed on their behalf by:

.....  
Mohammed Yaseen

TRUSTEE

The notes on pages 7 to 10 form an integral part of these accounts.



## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

### Summary of significant accounting policies

#### 1. Basis of preparation

##### 1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)-(Charities SORP (FRS 102), the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accountancy policy notes. Where necessary the headings laid down in the Companies Act have been adapted to meet the special activities of the Association.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.. There are no material uncertainties casting doubt on going concern. The financial statements are presented in sterling which is the functional currency of the charity.

The charity constitutes a public benefit entity as defined by FRS 102..

##### 1.2 Income

###### Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

###### Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted funds until it is used.

##### 1.3 Gifts in kind

The charity receives the benefit of work carried out by volunteers, and receives the use of facility and equipment without charge. No value is placed on these items, where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

##### 1.4 Tax reclaims on donations and gifts

Gift aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**1.5 Taxation**

As a registered charity, The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

As a registered charity, the company benefits from Rates but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates. the company benefits from Rates relief and is generally exempt from Income tax and Capital Gains Tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

**1.6 Depreciation**

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

Plant and equipments	15 % reducing balance
Freehold Building	2% straight line

During the year trustees reassessed the depreciation rate for properties and considered that 2% per annum straightline is more appropriate and accordingly corrected the underprovision by way of prior adjustment.

**1.7 Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably

**1.8 Trustees' Remuneration and Expenses**

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the period to any trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

**1.9 Funds**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

The only fund is unrestricted income/ revenue fund.

	2021	2020
	£	£
<b>2. DONATIONS AND GIFTS</b>		
Donations received	418,923	288,147
Sale of books and course fees	3,354	8,407
Other income	7,015	4,514
	-----	-----
	429,292	301,068
	=====	=====

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**3. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery</b>	<b>Freehold land and building</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 01/04/20	30,679	2,232,469	2,263,148
Additions	630		630
	-----	-----	-----
As at 31/3/2021	31,309	2,232,469	2,263,778
	=====	=====	=====
<b>Depreciation,</b>			
As at 01/04/20	19,041	223,248	242,289
Charge for year	1,840	44,649	46,489
Prior year adjustment		133,944	133,944
	-----	-----	-----
As at 31/3/21	20,881	401,841	422,722
	=====	=====	=====
<b>Net book value</b>			
At 31/3/21	10,428	1,830,628	1,841,056
	=====	=====	=====
At 31/3/20	11,638	2,009,221	2,020,859
	=====	=====	=====

**4. INVESTMENTS**

Investments represent charities investment at cost in Birmingham Muslim Funeral Services Limited which is 100% owned by the charity.

**5. CREDITORS: Amounts falling due  
within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	827	847
	-----	-----
	827	847
	=====	=====

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**6. FUNDS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>funds</b>	<b>funds</b>
Opening balance	3,065,215	2,885,982
Incoming resources	429,292	301,068
Outgoing resources	(120,285)	(121,835)
Prior year depn adjustment (note 1.6)	(133,944)	
	-----	-----
As at 31 March 2021	3,240,278	3,065,215
	=====	=====
Represented by		
Tangible fixed assets	1,841,056	2,020,859
Net current assets	1,399,222	1,044,356
	-----	-----
As at 31 March 2021	3,240,278	3,065,215
	=====	=====

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. There is no formal policy of transfer between funds or on the allocation of funds to designated funds.

**7. GOING CONCERN**

Trustees have considered the going concern of the charity and are confident that the charity will be able to continue its activities. Also there should be no impact on charities reserve policy as incoming resources have improved during the year and expect this to continue.