

Charity number: 1134933

The Birmingham Shadhiliya Trust
Trustees' report and financial statements
for the year ended 30 November 2023

Contents

	Page
Legal and administrative information	1
Trustees report	2 - 3
Independent examiners' report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 10

The Birmingham Shadhiliya Trust

Legal and administrative information

Charity number	1134933
Business address	C/O RUS & Co, 1192 Stratford Road Hall Green Birmingham B28 8AB
Registered office	C/O RUS & Co, 1192 Stratford Road Hall Green Birmingham B28 8AB
Trustees	Mr Mahboob-Al-Rahman Shafii Mr Mohsin Abbas
Secretary	Mr Muhammad Ridwaan
Accountants	RUS Chartered Accountants 1190A-1192 Stratford Road Hall Green Birmingham B28 8AB

The Birmingham Shadhiliya Trust

Report of the trustees for the year ended 30 November 2023

The trustees present their report and the financial statements for the year ended 30 November 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

Objectives and activities

1.To advance the Islamic religion for the benefit of the public in accordance with the Sunni schools of law (i.e. the Hanafit, Maliki, Shafi and Hanbali schools) and the Sunni schools of tenets of belief (i.e. Ashari and Marturidi schools) and in particular as follows;

2. To advance the Islamic religion for the benefit of the public as aforesaid, in particular, in accordance with the orthodox Sunni Muslim discipline of Islamic spirituality ("Sufism") in line with the teachings of Imam Abul Hasan Al-Shadhili (May Allah be pleased with him) as manifested through the Hashimi Darqawi Shadhili sufi order as currently represented and led by Sheikh Nuh Keller (May Allah sanctify his secret) and his authorised successor; and to establish a centre ("zawiya") and such ancillary buildings as thought necessary and manage the same for activities promoted by the Trust in furtherance of the Objects in Birmingham or the surrounding area; and

3. To advance for the benefit of the general public and in particular, but without prejudice to the generality of the foregoing, to increase their knowledge of the Islamic religion in accordance with (1) and (2) above by way of spiritual gatherings, lectures and talks.

The Charity is a small charity and the objective set for the Charity has been to ensure that the Charity carry out its usual and regular activities, that it has been carrying out historically, in previous years, in accordance with the Charity's said objects.

The main such activities are regular spiritual and community gatherings of up to three a week. These have continued during the relevant year as per previous years, with regular attendees and the attendance level being relatively constant.

Achievements and performance

There was a significant drop in income from previous years, but this was a result of the non-taking place of the yearly "suhba" in Birmingham which has taken place in previous years. Equally, however, with the non-taking place of that event, the Charity did not incur the significant expenses that are associated with the taking place of that event.

The Charity continues to be in a sound financial state, with regular voluntary donations and a healthy level of cash at bank.

Financial review

The incoming resources were £50,509 during the year and were lower than last year's £61,400. The outgoing resources aggregated to £5,374 for the year compared to the last year £83,716.

The Birmingham Shadhiliya Trust
Report of the trustees
for the year ended 30 November 2023

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 operation.

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 1993 and the Charity (Accounts and Reports) Regulations 2008. 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.

Signed On behalf of the board by:

Mr Mahboob-Al-Rahman Shafii
Trustee

Date:-----

Independent examiner's report to the trustees on the unaudited financial statements of The Birmingham Shadhiliya Trust.

I report on the accounts of The Birmingham Shadhiliya Trust for the year ended 30 November 2023 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Raza Samar
FCA
1190A - 1192 Stratford Road
Birmingham
B28 8AB

The Birmingham Shadhiliya Trust

Statement of financial activities

For the year ended 30 November 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	50,472	-	50,472	61,380
Profit on Savings	3	37	-	37	20
Total incoming resources		<u>50,509</u>	<u>-</u>	<u>50,509</u>	<u>61,400</u>
Resources expended					
Establishment costs		3,158	-	-	60,566
Accountancy fees		960	-	960	960
Advertising			-		1,406
Legal and professional fees		38	-	38	3,176
Travel/Accommodation			-		15,788
Other office expenses		1	-	1	(1)
Depreciation and impairment		1,217	-	1,217	1,521
Donations - Charity		0	-	-	300
Total resources expended		<u>5,374</u>	<u>-</u>	<u>5,374</u>	<u>83,716</u>
Total funds brought forward		<u>212,001</u>	<u>128</u>	<u>212,129</u>	<u>234,445</u>
Total funds carried forward		<u>257,136</u>	<u>128</u>	<u>257,264</u>	<u>212,129</u>

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

Balance sheet
as at 30 November 2023

	Notes	£	2023	£	£	2022	£
Fixed assets							
Tangible assets	5		175,358			176,576	
Current assets							
Debtors	6	18,714		8,714			
Cash at bank and in hand		67,087		29,774			
		<u>85,801</u>		<u>38,488</u>			
Creditors: amounts falling due within one year	7	<u>(3,895)</u>		<u>(2,935)</u>			
Net current assets			81,906			35,553	
Net assets			<u>257,264</u>			<u>212,129</u>	
Funds	8						
Unrestricted income funds			257,136			212,001	
Restricted income funds			128			128	
Total funds			<u>257,264</u>			<u>212,129</u>	

The financial statements were approved by the trustees on and signed on its behalf by

Mahboob-Al-Rahman Shafii
Trustee

Date:-----

The Birmingham Shadhiliya Trust

Notes to financial statements for the year ended 30 November 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-
Fixtures, fittings and equipment	- 20% reducing balance

1.5. Long term contracts

Amounts recoverable on long term contracts, which are included in debtors are stated at the net sales value of the work done after provisions for contingencies and anticipated future losses on contracts, less amounts received as progress payments on account. Excess progress payments are included in creditors as payments received on account.

The Birmingham Shadhiliya Trust

Notes to financial statements for the year ended 30 November 2023

2. Incoming Resources

	2023 Total £	2022 Total £
General Donations	50,472	61,380
	<u>50,472</u>	<u>61,380</u>

3. Investment Income

	2023 Total £	2022 Total £
Profit on savings	37	20
	<u>37</u>	<u>20</u>

4. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

5. Tangible fixed assets

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 December 2022 and At 30 November 2023	<u>170,491</u>	<u>12,736</u>	<u>183,227</u>
Depreciation			
At 1 December 2022	-	6,651	6,651
Charge for the year	-	1,217	1,217
At 30 November 2023	<u>-</u>	<u>7,868</u>	<u>7,868</u>
Net book values			
At 30 November 2023	<u>170,491</u>	<u>4,868</u>	<u>175,359</u>
At 30 November 2022	<u>170,491</u>	<u>6,085</u>	<u>176,576</u>

The Birmingham Shadhiliya Trust

Notes to financial statements for the year ended 30 November 2023

6. Debtors

	2023 £	2022 £
Other Debtors	481	481
Loan- Serenity Productions Ltd	18,233	8,233
	<u>18,714</u>	<u>8,714</u>

7. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1	1
Accruals and deferred income	3,894	2,934
	<u>3,895</u>	<u>2,935</u>

8. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 November 2023 as represented by:			
Tangible fixed assets	175,358	-	175,358
Current assets	85,673	128	85,673
Current liabilities	(3,894)	-	(3,894)
	<u>257,137</u>	<u>128</u>	<u>257,265</u>

9. Unrestricted funds

	At 1 Dec 2022 £	Incoming resources £	Outgoing resources £	At 30 Nov 2023 £
Unrestricted funds	212,001	50,509	(5,374)	257,136

The Birmingham Shadhiliya Trust

Notes to financial statements for the year ended 30 November 2023

10. Restricted funds	At		At
	1 Dec 2022	Incoming resources	30 Nov 2023
	£	£	£
Sadaqa Funds	128	--	128
	<u>128</u>	<u>-</u>	<u>128</u>
	<u><u>128</u></u>	<u><u>-</u></u>	<u><u>128</u></u>