

# MOHAMMADI TRUST BIRMINGHAM

England & Wales · Charity number 1140712

## Details

---

**Status** Registered

**Legal form** Trust

**Registered** 2011-03-07

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** 24-36 Hartopp Road  
Saltley  
Birmingham  
B8 1TE

**Phone** 01213287773

**Email** [mohammadimasjid@live.co.uk](mailto:mohammadimasjid@live.co.uk)

**Website** [www.mohammaditrustbirmingham.co.uk](http://www.mohammaditrustbirmingham.co.uk)

## Activities

---

**Objects:** A) TO ADVANCE THE ISLAMIC RELIGION IN BIRMINGHAM FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE DOCTRINES OF ISLAM AND THE BELIEF IN ISLAM LA ILAHA IL-ALLAH MOHAMMED AR RASUL ALLAH AND THE BELIEF THAT THE MAIN SPRINGS OF ISLAMIC TEACHINGS ARE THE "QUR'AN", THE BOOK REVEALED BY ALLAH AND THE "SUNNAH" OF THE PROPHET MUHAMMAD (PEACE AND BLESSINGS OF ALLAH BE UPON HIM).B). THE PREVENTION OR RELIEF OF POVERTY BY THE PROVISION OF SERVICES, SUPPORT AND ADVICE WHICH THEY COULD NOT OTHERWISE AFFORD THROUGH LACK OF MEANS.C) TO ADVANCE THE EDUCATION OF THE PUBLIC, IN PARTICULAR BUT NOT EXCLUSIVELY THROUGH THE PROVISION OF LANGUAGE CLASSES.

**Activities:** The main objective of Trust is to advance the Islamic Religion in Birmingham for the benefit of the Public.The Trust also achieves the objective by establishing Mosques, Prayers and Islamic Education.The Trust also works to prevent or relief of poverty by provision of services, support and advice which the could not otherwise afford through lack of means through fund raising.

## Classification

---

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities, Amateur Sport
- **Who:** The General Public/mankind

## Geography

---

- **Area of benefit:** BIRMINGHAM.
- Throughout England And Wales

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£142,261	£103,022	-	-
2024-03-31	£152,614	£68,705	-	-
2023-03-31	£212,792	£44,042	-	-
2022-03-31	£276,678	£44,371	-	-
2021-03-31	£121,381	£52,869	-	-

## Trustees

---

Name	Role	Appointed
MOHAMMED ABDUL HADI		
MOHAMMED IBRAHIM		
MOHAMMED SULEMAN		

**MOHAMMADI TRUST BIRMINGHAM**

England & Wales - Charity number 1140712

---

# Accounts

---

Charity registration number: 1140712

# Mohammadi Trust Birmingham

Annual Report and Financial Statements

for the Year Ended 31 March 2025

## **Mohammadi Trust Birmingham**

### **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14

## **Mohammadi Trust Birmingham**

### **Reference and Administrative Details**

<b>Trustees</b>	Mohammed Ibrahim Mohammed Abdul Hadi Mohammed Suleman
<b>Principal Office</b>	24-36 Hartop Road Saltley Birmingham B8 1TE
<b>Charity Registration Number</b>	1140712
<b>Independent Examiner</b>	Nasir Rafiq Dua Governance Bradford Court 123-131 Bradford Street Birmingham B12 0NS

## **Mohammadi Trust Birmingham**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

#### **Objectives and activities**

##### ***Objects and aims***

The main objective of the trust is to advance the Islamic religion in Birmingham for the benefit of the public in accordance with the doctrines of Islam and the belief in Islam la ilaha il-allah mohammed ar rasul allah and the belief that the main springs of Islamic teachings are the "Qur'an", the book revealed by Allah and the "Sunnah" of Prophet Muhammad (peace and blessings of Allah be upon him).

##### ***Public benefit***

As set out in the achievements and performance section.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## **Mohammadi Trust Birmingham**

### **Trustees' Report**

#### **Achievements and performance**

During the reporting year, Mohammadi Trust Birmingham has continued to advance its charitable purposes of promoting the Islamic religion, providing facilities for worship, education and community support, and relieving poverty where able. The trustees believe the activities undertaken delivered tangible social, spiritual and educational benefits to the local community aligned with the charity's governing objectives.

#### Religious Activities and Spiritual Support

- The Trust maintained and operated the Mohammadi Masjid in Saltley, Birmingham, ensuring regular five-daily prayers (Salah) and the important weekly Jum'ah (Friday) congregational prayer continued without interruption, fostering regular engagement and spiritual fulfilment for local worshippers.
- Special programmes were supported throughout the year to facilitate worship during significant periods in the Islamic calendar. These activities helped strengthen the religious life of the community and provided structured opportunities for communal devotion.

#### Islamic Education and Community Development

- The Trust provided or facilitated religious education and learning opportunities for all ages, consistent with its aims to advance religion and public education. This included classes and support for Qur'an learning and Islamic studies conducted by qualified volunteers and educators.

- Outreach and community engagement across Birmingham enabled the charity to support those seeking greater understanding of Islamic teachings, contributing to cohesion and mutual respect within the diverse local population.

#### Facilities and Community Services

- The charity sustained operations of the masjid building as a community hub offering worship facilities, open space for gatherings, and support services for residents of all backgrounds. These included advisory assistance, information provision, and space for community dialogue and interaction.
- Through provision of its facilities and services, the charity also contributed to the prevention or relief of poverty by enabling access to support and advice that might otherwise be unavailable to those facing financial hardship.

#### Volunteer Engagement and Governance

- Throughout the year, the Trust's work was supported by a dedicated group of volunteers who delivered activities and services across the charity's programmes, enhancing the Trust's capacity to serve the public without reliance on paid staff.
- Governance arrangements continued to ensure compliance with regulatory requirements, financial reporting and prudent stewardship of resources in pursuit of organisational objectives.

Overall, the trustees consider that Mohammadi Trust Birmingham has made meaningful progress in fulfilling its charitable mission, strengthening religious life, expanding community engagement, and providing support in accordance with its stated purposes. The charity remains committed to enhancing its activities to meet evolving community needs in the forthcoming year.

#### **Financial review**

During the year the charity raised £142k (2024: £152k) and spent £103k (2024: £69k). The net movement in funds was ££39k (2024: £84k).

The charity had carry forward reserves of £1.2m (2024: £1.2m)

## Mohammadi Trust Birmingham

### Trustees' Report

#### Structure, governance and management

##### *Nature of governing document*

The charity is an unincorporated charity, formed under a trust deed dated 1 February 2011. The charity registered with the Charities Commission on the 07 March 2011.

##### *Recruitment and appointment of trustees*

Trustees are responsible of setting strategies and policies for ensuring these are implemented.

#### Financial instruments

##### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

##### *Cash flow risk*

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

##### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

##### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

30 January 2026

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:



.....  
Mohammed Suleman  
Trustee

## Mohammadi Trust Birmingham

### Statement of Trustees' Responsibilities

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

The law applicable to charities 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 and of the incoming resources and application of resources of the charity for that period. 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 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 business.

The trustees are responsible for keeping proper accounting records that 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
Mohammed Suleman  
Trustee

## Mohammadi Trust Birmingham

### Independent Examiner's Report to the trustees of Mohammadi Trust Birmingham

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 7 to 14.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Mohammadi Trust Birmingham 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 Mohammadi Trust Birmingham's accounts carried out under section 145 of the 2011 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 Mohammadi Trust Birmingham 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 accounting 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.

*Nasir Rafiq*

.....  
Nasir Rafiq  
ICAEW

Dua Governance  
Bradford Court  
123-131 Bradford Street  
Birmingham  
B12 0NS

30 January 2026

Date:.....

## Mohammadi Trust Birmingham

### Statement of Financial Activities for the Year Ended 31 March 2025

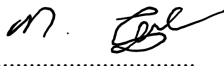
	Note	Unrestricted funds £	Total 2025 £
<b>Income and Endowments from:</b>			
Donations and legacies		142,261	142,261
<b>Expenditure on:</b>			
Charitable activities		<u>(103,022)</u>	<u>(103,022)</u>
Total expenditure		<u>(103,022)</u>	<u>(103,022)</u>
Net income		<u>39,239</u>	<u>39,239</u>
Net movement in funds		39,239	39,239
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>1,165,525</u>	<u>1,165,525</u>
Total funds carried forward	12	<u><u>1,204,764</u></u>	<u><u>1,204,764</u></u>
	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies		<u>152,614</u>	<u>152,614</u>
Total income		<u>152,614</u>	<u>152,614</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(68,705)</u>	<u>(68,705)</u>
Total expenditure		<u>(68,705)</u>	<u>(68,705)</u>
Net income		<u>83,909</u>	<u>83,909</u>
Net movement in funds		83,909	83,909
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>1,081,616</u>	<u>1,081,616</u>
Total funds carried forward	12	<u><u>1,165,525</u></u>	<u><u>1,165,525</u></u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2024 is shown in note 12.

**Mohammadi Trust Birmingham**  
**(Registration number: 1140712)**  
**Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	9	1,293,492	1,279,285
<b>Current assets</b>			
Cash at bank and in hand	10	61,972	22,740
<b>Creditors: Amounts falling due within one year</b>	11	<u>(150,700)</u>	<u>(136,500)</u>
<b>Net current liabilities</b>		<u>(88,728)</u>	<u>(113,760)</u>
<b>Net assets</b>		<u>1,204,764</u>	<u>1,165,525</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,204,764</u>	<u>1,165,525</u>
<b>Total funds</b>	12	<u>1,204,764</u>	<u>1,165,525</u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 30 January 2026 and signed on their behalf by:

  
 .....  
 Mohammed Suleman  
 Trustee

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 1 Accounting policies

##### Statement of compliance

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 the 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) and the Charities Act 2011.

##### Basis of preparation

Mohammadi Trust Birmingham meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### *Charitable activities*

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.

## **Mohammadi Trust Birmingham**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

## **2 Income from donations and legacies**

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2025

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	142,261	142,261	152,614
	142,261	142,261	152,614
	142,261	142,261	152,614

### 3 Expenditure on charitable activities

	Activity undertaken directly £	Total 2025 £	Total 2024 £
Depreciation	21,924	21,924	21,683
Utilities	24,908	24,908	19,550
Wages	36,318	36,318	9,031
Insurance	-	-	2,974
Facility costs	17,225	17,225	12,750
Bank charges	147	147	217
Independent examiner's fee	2,500	2,500	2,500
	103,022	103,022	68,705
	103,022	103,022	68,705

£Nil (2024 - £Nil) of the above expenditure was attributable to unrestricted funds and £Nil (2024 - £Nil) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £2,500 (2024 - £2,500) which relate directly to charitable activities. See note 4 for further details.

### 4 Analysis of governance and support costs

#### Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	2,500	2,500	2,500
	2,500	2,500	2,500
	2,500	2,500	2,500

### 5 Net incoming/outgoing resources

Net incoming resources for the year include:

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2025

	2025 £	2024 £
Depreciation of fixed assets	21,924	21,683

#### 6 Trustees remuneration and expenses

#### 7 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	2,500	2,500

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Tangible fixed assets

	Land and buildings £	Total £
<b>Cost</b>		
At 1 April 2024	1,446,767	1,446,767
Additions	36,131	36,131
At 31 March 2025	1,482,898	1,482,898
<b>Depreciation</b>		
At 1 April 2024	167,482	167,482
Charge for the year	21,924	21,924
At 31 March 2025	189,406	189,406
<b>Net book value</b>		
At 31 March 2025	1,293,492	1,293,492
At 31 March 2024	1,279,285	1,279,285

#### 10 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	61,972	22,740

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 11 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	143,200	131,500
Accruals	7,500	5,000
	150,700	136,500

#### 12 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
General	1,165,525	142,261	(103,022)	1,204,764

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General	1,081,616	152,614	(68,705)	1,165,525

#### 13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds 2025 £
Tangible fixed assets	1,293,492	1,293,492
Current assets	61,972	61,972
Current liabilities	(150,700)	(150,700)
Total net assets	1,204,764	1,204,764

	Unrestricted funds General £	Total funds 2024 £
Tangible fixed assets	1,279,285	1,279,285
Current assets	22,740	22,740
Current liabilities	(136,500)	(136,500)
Total net assets	1,165,525	1,165,525

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 14 Analysis of net funds

	<b>At 1 April 2024 £</b>	<b>Financing cash flows £</b>	<b>At 31 March 2025 £</b>
Cash at bank and in hand	<u>22,740</u>	<u>39,232</u>	<u>61,972</u>
Net debt	<u><u>22,740</u></u>	<u><u>39,232</u></u>	<u><u>61,972</u></u>

	<b>At 1 April 2023 £</b>	<b>Financing cash flows £</b>	<b>At 31 March 2024 £</b>
Cash at bank and in hand	<u>56,394</u>	<u>(33,654)</u>	<u>22,740</u>
Net debt	<u><u>56,394</u></u>	<u><u>(33,654)</u></u>	<u><u>22,740</u></u>

**MOHAMMADI TRUST BIRMINGHAM**

England & Wales - Charity number 1140712

---

# Accounts

---

Charity registration number: 1140712

# Mohammadi Trust Birmingham

Annual Report and Financial Statements

for the Year Ended 31 March 2024

# Mohammadi Trust Birmingham

## Contents

Reference and Administrative Details	1
Trustees' Report	2 to 3
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14

## **Mohammadi Trust Birmingham**

### **Reference and Administrative Details**

<b>Trustees</b>	Mohammed Ibrahim Mohammed Abdul Hadi Mohammed Suleman Mohammed Aslam Gul Bahar
<b>Principal Office</b>	24-36 Hartop Road Saltley Birmingham B8 1TE
<b>Charity Registration Number</b>	1140712
<b>Independent Examiner</b>	Nasir Rafiq Dua Governance Bradford Court 123-131 Bradford Street Birmingham B12 0NS

# Mohammadi Trust Birmingham

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

### **Objectives and activities**

#### *Objects and aims*

The main objective of the trust is to advance the Islamic religion in Birmingham for the benefit of the public in accordance with the doctrines of Islam and the belief in Islam la ilaha il-allah mohammed ar rasul allah and the belief that the main springs of Islamic teachings are the "Qur'an", the book revealed by Allah and the "Sunnah" of Prophet Muhammad (peace and blessings of Allah be upon him).

#### *Public benefit*

As set out in the achievements and performance section.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Structure, governance and management**

#### *Nature of governing document*

The charity is an unincorporated charity, formed under a trust deed dated 1 February 2011. The charity registered with the Charities Commission on the 07 March 2011.

#### *Recruitment and appointment of trustees*

Trustees are responsible of setting strategies and policies for ensuring these are implemented.

### **Financial instruments**

#### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### *Cash flow risk*

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

# Mohammadi Trust Birmingham

## Trustees' Report

### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
Mohammed Suleman  
Trustee

## Mohammadi Trust Birmingham

### Statement of Trustees' Responsibilities

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

The law applicable to charities 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 and of the incoming resources and application of resources of the charity for that period. 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 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 business.

The trustees are responsible for keeping proper accounting records that 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
Mohammed Suleman  
Trustee

## Mohammadi Trust Birmingham

### Independent Examiner's Report to the trustees of Mohammadi Trust Birmingham

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 6 to 14.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Mohammadi Trust Birmingham 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 Mohammadi Trust Birmingham's accounts carried out under section 145 of the 2011 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 Mohammadi Trust Birmingham 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 accounting 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.

.....  
Nasir Rafiq  
ICAEW

Dua Governance  
Bradford Court  
123-131 Bradford Street  
Birmingham  
B12 0NS

Date:.....

## Mohammadi Trust Birmingham

### Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds \$	Total 2024 \$
<b>Income and Endowments from:</b>			
Donations and legacies		152,614	152,614
<b>Expenditure on:</b>			
Charitable activities		<u>(68,705)</u>	<u>(68,705)</u>
Total expenditure		<u>(68,705)</u>	<u>(68,705)</u>
Net income		<u>83,909</u>	<u>83,909</u>
Net movement in funds		83,909	83,909
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>1,081,616</u>	<u>1,081,616</u>
Total funds carried forward	12	<u><u>1,165,525</u></u>	<u><u>1,165,525</u></u>

	Note	Unrestricted funds \$	Total 2023 \$
<b>Income and Endowments from:</b>			
Donations and legacies		<u>212,792</u>	<u>212,792</u>
Total income		<u>212,792</u>	<u>212,792</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(44,042)</u>	<u>(44,042)</u>
Total expenditure		<u>(44,042)</u>	<u>(44,042)</u>
Net income		<u>168,750</u>	<u>168,750</u>
Net movement in funds		168,750	168,750
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>912,866</u>	<u>912,866</u>
Total funds carried forward	12	<u><u>1,081,616</u></u>	<u><u>1,081,616</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 12.

**Mohammadi Trust Birmingham**  
**(Registration number: 1140712)**  
**Balance Sheet as at 31 March 2024**

	Note	2024 \$	2023 \$
<b>Fixed assets</b>			
Tangible assets	9	1,279,285	1,159,222
<b>Current assets</b>			
Cash at bank and in hand	10	22,740	56,394
<b>Creditors: Amounts falling due within one year</b>	11	<u>(136,500)</u>	<u>(134,000)</u>
<b>Net current liabilities</b>		<u>(113,760)</u>	<u>(77,606)</u>
<b>Net assets</b>		<u>1,165,525</u>	<u>1,081,616</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,165,525</u>	<u>1,081,616</u>
<b>Total funds</b>	12	<u>1,165,525</u>	<u>1,081,616</u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on .....  
and signed on their behalf by:

.....  
Mohammed Suleman  
Trustee

# Mohammadi Trust Birmingham

## Notes to the Financial Statements for the Year Ended 31 March 2024

### 1 Accounting policies

#### Statement of compliance

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 the 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) and the Charities Act 2011.

#### Basis of preparation

Mohammadi Trust Birmingham meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## **Mohammadi Trust Birmingham**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### ***Charitable activities***

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.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing \$0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 2 Income from donations and legacies

	<b>Unrestricted funds General \$</b>	<b>Total 2024 \$</b>	<b>Total 2023 \$</b>
Donations and legacies;			
Donations from individuals	152,614	152,614	212,792
	152,614	152,614	212,792
	152,614	152,614	212,792

#### 3 Expenditure on charitable activities

	<b>Activity undertaken directly \$</b>	<b>Total 2024 \$</b>	<b>Total 2023 \$</b>
Depreciation	21,683	21,683	19,648
Utilities	19,550	19,550	11,469
Wages	9,031	9,031	6,705
Insurance	2,974	2,974	1,165
Facility costs	12,750	12,750	1,738
Bank charges	217	217	817
Independent examiner's fee	2,500	2,500	2,500
	68,705	68,705	44,042
	68,705	68,705	44,042

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2024

\$Nil (2023 - \$Nil) of the above expenditure was attributable to unrestricted funds and \$Nil (2023 - \$Nil) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of \$2,500 (2023 - \$2,500) which relate directly to charitable activities. See note 4 for further details.

#### 4 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds General \$</b>	<b>Total 2024 \$</b>	<b>Total 2023 \$</b>
Independent examiner fees			
Examination of the financial statements	2,500	2,500	2,500
	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>

#### 5 Net incoming/outgoing resources

Net incoming resources for the year include:

	<b>2024 \$</b>	<b>2023 \$</b>
Depreciation of fixed assets	<u>21,683</u>	<u>19,648</u>

#### 6 Trustees remuneration and expenses

#### 7 Independent examiner's remuneration

	<b>2024 \$</b>	<b>2023 \$</b>
Examination of the financial statements	<u>2,500</u>	<u>2,500</u>

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Tangible fixed assets

	<b>Land and buildings</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Cost</b>		
At 1 April 2023	1,305,021	1,305,021
Additions	<u>141,746</u>	<u>141,746</u>
At 31 March 2024	<u>1,446,767</u>	<u>1,446,767</u>
<b>Depreciation</b>		
At 1 April 2023	145,799	145,799
Charge for the year	<u>21,683</u>	<u>21,683</u>
At 31 March 2024	<u>167,482</u>	<u>167,482</u>
<b>Net book value</b>		
At 31 March 2024	<u>1,279,285</u>	<u>1,279,285</u>
At 31 March 2023	<u>1,159,222</u>	<u>1,159,222</u>

#### 10 Cash and cash equivalents

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Cash at bank	<u>22,740</u>	<u>56,394</u>

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 11 Creditors: amounts falling due within one year

	2024	2023
	\$	\$
Other creditors	131,500	131,500
Accruals	5,000	2,500
	136,500	134,000

#### 12 Funds

	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	\$	\$	\$	\$
<b>Unrestricted funds</b>				
General	1,081,616	152,614	(68,705)	1,165,525

	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	\$	\$	\$	\$
<b>Unrestricted funds</b>				
General	912,866	212,792	(44,042)	1,081,616

#### 13 Analysis of net assets between funds

	Unrestricted funds General	Total funds 2024
	\$	\$
Tangible fixed assets	1,279,285	1,279,285
Current assets	22,740	22,740
Current liabilities	(136,500)	(136,500)
Total net assets	1,165,525	1,165,525

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2024

	<b>Unrestricted funds General</b>	<b>Total funds 2023</b>
	\$	\$
Tangible fixed assets	1,159,222	1,159,222
Current assets	56,394	56,394
Current liabilities	(134,000)	(134,000)
Total net assets	1,081,616	1,081,616

#### 14 Analysis of net funds

	<b>At 1 April 2023</b>	<b>At 31 March 2024</b>
	\$	\$
Cash at bank and in hand	56,394	56,394
Net debt	56,394	56,394

	<b>At 1 April 2022</b>	<b>Financing cash flows</b>	<b>At 31 March 2023</b>
	\$	\$	\$
Cash at bank and in hand	71,540	(15,146)	56,394
Net debt	71,540	(15,146)	56,394

**MOHAMMADI TRUST BIRMINGHAM**

England & Wales - Charity number 1140712

---

# Accounts

---

Charity registration number: 1140712

# Mohammadi Trust Birmingham

Annual Report and Financial Statements

for the Year Ended 31 March 2023

## **Mohammadi Trust Birmingham**

### **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 3
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13

## **Mohammadi Trust Birmingham**

### **Reference and Administrative Details**

<b>Trustees</b>	Mohammed Ibrahim Mohammed Abdul Hadi Mohammed Suleman Mohammed Aslam Gul Bahar
<b>Principal Office</b>	24-36 Hartop Road Saltley Birmingham B8 1TE
<b>Charity Registration Number</b>	1140712
<b>Independent Examiner</b>	Nasir Rafiq Dua Governance Bradford Court 123-131 Bradford Street Birmingham B12 0NS

## **Mohammadi Trust Birmingham**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

#### **Objectives and activities**

##### ***Objects and aims***

The main objective of the trust is to advance the Islamic religion in Birmingham for the benefit of the public in accordance with the doctrines of Islam and the belief in Islam la ilaha il-allah mohammed ar rasul allah and the belief that the main springs of Islamic teachings are the "Qur'an", the book revealed by Allah and the "Sunnah" of Prophet Muhammad (peace and blessings of Allah be upon him).

##### ***Public benefit***

As set out in the achievements and performance section.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Achievements and performance**

The charity achieves its objective by establishing mosques, prayers and Islamic Education. The trust also works to prevent or relief of poverty by the provision of services, support and advice which they could not otherwise afford through lack of means. This is mainly done through fund raising and making grants to partner charities.

The objectives for the year were to continue to raise funds to maintain and improve existing facilities. Funds are raised by voluntary collection in the mosque after prayers, especially Friday prayers. There are no specific fund raising targets set, the charity relies on the willingness of individuals to contribute what they can afford to donate.

During the year the charity continued to operate in the following main areas;

- a) Provide services of a mosque to promote Islamic faith to all age groups.
- b) To provide supplementary school (Madrassa) classes to teach them Quran and Islamic Studies to promote the Muslim way of life.

#### **Financial review**

During the period, the charity received total income of £213k (2022: £277k) and after spending £42k (2022: £44k), the charity made a net surplus of £171k (2022: £232k) The carried forward reserves stood at £1.08M (2022: £913K).

#### **Plans for future periods**

##### ***Aims and key objectives for future periods***

Future plans of the charity include promoting the Muslim faith to the younger generation by increasing activities which interest more than the traditional services offered.

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is an unincorporated charity, formed under a trust deed dated 1 February 2011. The charity registered with the Charities Commission on the 07 March 2011.

## Mohammadi Trust Birmingham

### Trustees' Report

#### *Recruitment and appointment of trustees*

Trustees are responsible of setting strategies and policies for ensuring these are implemented.

#### **Financial instruments**

#### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### *Cash flow risk*

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

#### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

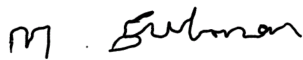
#### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

31 January 2024

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:



.....  
Mohammed Suleman  
Trustee

## Mohammadi Trust Birmingham

### Statement of Trustees' Responsibilities

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

The law applicable to charities 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 and of the incoming resources and application of resources of the charity for that period. 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 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 business.

The trustees are responsible for keeping proper accounting records that 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

31 January 2024

Approved by the trustees of the charity on ..... and signed on its behalf by:



.....  
Mohammed Suleman  
Trustee

## Mohammadi Trust Birmingham

### Independent Examiner's Report to the trustees of Mohammadi Trust Birmingham

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 6 to 13.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Mohammadi Trust Birmingham 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 Mohammadi Trust Birmingham's accounts carried out under section 145 of the 2011 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 Mohammadi Trust Birmingham 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 accounting 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.

*Nasir Rafiq*

.....  
Nasir Rafiq  
ICAEW

Dua Governance  
Bradford Court  
123-131 Bradford Street  
Birmingham  
B12 0NS

31 January 2024

Date:.....

## Mohammadi Trust Birmingham

### Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies		212,792	212,792
<b>Expenditure on:</b>			
Charitable activities		<u>(44,042)</u>	<u>(44,042)</u>
Total expenditure		<u>(44,042)</u>	<u>(44,042)</u>
Net income		<u>168,750</u>	<u>168,750</u>
Net movement in funds		168,750	168,750
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>912,866</u>	<u>912,866</u>
Total funds carried forward	12	<u><u>1,081,616</u></u>	<u><u>1,081,616</u></u>
	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies		<u>276,678</u>	<u>276,678</u>
Total income		<u>276,678</u>	<u>276,678</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(44,371)</u>	<u>(44,371)</u>
Total expenditure		<u>(44,371)</u>	<u>(44,371)</u>
Net income		<u>232,307</u>	<u>232,307</u>
Net movement in funds		232,307	232,307
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>680,559</u>	<u>680,559</u>
Total funds carried forward	12	<u><u>912,866</u></u>	<u><u>912,866</u></u>

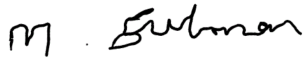
All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 12.

**Mohammadi Trust Birmingham**  
**(Registration number: 1140712)**  
**Balance Sheet as at 31 March 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	9	1,159,222	843,972
<b>Current assets</b>			
Cash at bank and in hand	10	56,394	71,540
<b>Creditors: Amounts falling due within one year</b>	11	<u>(134,000)</u>	<u>(2,646)</u>
<b>Net current (liabilities)/assets</b>		<u>(77,606)</u>	<u>68,894</u>
<b>Net assets</b>		<u>1,081,616</u>	<u>912,866</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,081,616</u>	<u>912,866</u>
<b>Total funds</b>	12	<u>1,081,616</u>	<u>912,866</u>

31 January 2024 The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:



.....  
 Mohammed Suleman  
 Trustee

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 1 Accounting policies

##### Statement of compliance

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 the 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) and the Charities Act 2011.

##### Basis of preparation

Mohammadi Trust Birmingham meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### ***Charitable activities***

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.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	212,792	212,792	272,323
Grants, including capital grants;			
Government grants	-	-	4,355
	<u>212,792</u>	<u>212,792</u>	<u>276,678</u>

#### 3 Expenditure on charitable activities

	Activity undertaken directly £	Total 2023 £	Total 2022 £
Depreciation	19,648	19,648	14,016
Utilities	11,469	11,469	6,216
Wages	6,705	6,705	9,337
Insurance	1,165	1,165	996
Facility costs	1,738	1,738	11,865
Bank charges	817	817	141
Independent examiner's fee	2,500	2,500	1,800
	<u>44,042</u>	<u>44,042</u>	<u>44,371</u>

#### 4 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	2,500	2,500	1,800
	<u>2,500</u>	<u>2,500</u>	<u>1,800</u>

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 5 Net incoming/outgoing resources

Net incoming resources for the year include:

	<b>2023</b>
	£
Depreciation of fixed assets	<u>19,648</u>

#### 6 Trustees remuneration and expenses

#### 7 Independent examiner's remuneration

	<b>2023</b>	<b>2022</b>
	£	£
Examination of the financial statements	<u>2,500</u>	<u>1,800</u>

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Tangible fixed assets

	<b>Land and buildings</b>	<b>Total</b>
	£	£
<b>Cost</b>		
At 1 April 2022	970,123	970,123
Additions	<u>334,898</u>	<u>334,898</u>
At 31 March 2023	<u>1,305,021</u>	<u>1,305,021</u>
<b>Depreciation</b>		
At 1 April 2022	126,151	126,151
Charge for the year	<u>19,648</u>	<u>19,648</u>
At 31 March 2023	<u>145,799</u>	<u>145,799</u>
<b>Net book value</b>		
At 31 March 2023	<u>1,159,222</u>	<u>1,159,222</u>
At 31 March 2022	<u>843,972</u>	<u>843,972</u>

#### 10 Cash and cash equivalents

	<b>2023</b>	<b>2022</b>
	£	£
Cash at bank	<u>56,394</u>	<u>71,540</u>

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	131,500	-
Accruals	2,500	2,646
	<u>134,000</u>	<u>2,646</u>

#### 12 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
General	<u>912,866</u>	<u>212,792</u>	<u>(44,042)</u>	<u>1,081,616</u>

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
General	<u>680,559</u>	<u>276,678</u>	<u>(44,371)</u>	<u>912,866</u>

#### 13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds 2023 £
Tangible fixed assets	1,159,222	1,159,222
Current assets	56,394	56,394
Current liabilities	(132,100)	(132,100)
Total net assets	<u>1,083,516</u>	<u>1,083,516</u>

	Unrestricted funds General £	Total funds 2022 £
Tangible fixed assets	843,972	843,972
Current assets	71,540	71,540
Current liabilities	(2,646)	(2,646)
Total net assets	<u>912,866</u>	<u>912,866</u>

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 14 Analysis of net funds

	<b>At 1 April 2022 £</b>	<b>Financing cash flows £</b>	<b>At 31 March 2023 £</b>
Cash at bank and in hand	<u>71,540</u>	<u>(15,146)</u>	<u>56,394</u>
Net debt	<u><u>71,540</u></u>	<u><u>(15,146)</u></u>	<u><u>56,394</u></u>

	<b>At 1 April 2021 £</b>	<b>Financing cash flows £</b>	<b>At 31 March 2022 £</b>
Cash at bank and in hand	<u>73,897</u>	<u>(2,447)</u>	<u>71,450</u>
Net debt	<u><u>73,897</u></u>	<u><u>(2,447)</u></u>	<u><u>71,450</u></u>

**MOHAMMADI TRUST BIRMINGHAM**

England & Wales - Charity number 1140712

---

# Accounts

---

Charity registration number: 1140712

# Mohammadi Trust Birmingham

Annual Report and Financial Statements

for the Year Ended 31 March 2022

# Mohammadi Trust Birmingham

## Contents

Reference and Administrative Details	1
Trustees' Report	2 to 3
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14

## Mohammadi Trust Birmingham

### Reference and Administrative Details

#### Trustees

Mohammed Ibrahim  
Gul Bahar  
Mohammed Abdul Hadi  
Mohammed Aslam  
Mohammed Suleman

#### Charity Registration Number

1140712

#### Principal Office

24-36 Hartopp Road  
Saltley  
Birmingham  
B8 1TE

#### Independent Examiner

Nasir Rafiq BA FCA  
DUA GOVERNANCE  
Chartered Accountants and Business Advisors  
Bradford Court, 123-131 Bradford Street  
Birmingham  
B12 0NS

# Mohammadi Trust Birmingham

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

### Objectives and activities

#### *Objects and aims*

The main objective of the trust is to advance the Islamic religion in Birmingham for the benefit of the public in accordance with the doctrines of Islam and the belief in Islam la ilaha ilallah mohammed ar rasul allah and the belief that the main springs of Islamic teachings are the "Qur'an", the book revealed by Allah and the "Sunnah" of Prophet Muhammad (peace and blessings of Allah be upon him).

The charity achieves this objective by establishing mosques, prayers and Islamic Education. The trust also works to prevent or relief of poverty by the provision of services, support and advice which they could not otherwise afford through lack of means. This is mainly done through fund raising and making grants to partner charities.

The objectives for the year were to continue to raise funds to maintain and improve existing facilities. Funds are raised by voluntary collection in the mosque after prayers, especially Friday prayers. There are no specific fund raising targets set, the charity relies on the willingness of individuals to contribute what they can afford to donate.

#### *Public benefit*

As set out in the achievements and performance section.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Achievements and performance

During the year the charity continued to operate in the following main areas;

- a) Provide services of a mosque to promote Islamic faith to all age groups.
- b) To provide supplementary school (Madrassa) classes to teach them Quran and Islamic Studies to promote the Muslim way of life.

### Financial review

During the period, the Trust received total income of £277k (2021: £121k) After spending £44k (2021: £48k), the charity made a net surplus of £232k (2021: £74k). The carried forward reserves stood at £913k (2021: £681k).

#### *Policy on reserves*

The Trustees deem the reserves to be sufficient in addressing the charity's immediate and future needs.

### Plans for future periods

#### *Aims and key objectives for future periods*

Future plans of the charity include promoting the Muslim faith to the younger generation by increasing activities which interest more than the traditional services offered.

### Structure, governance and management

#### *Nature of governing document*

The charity is an unincorporated charity, formed under a trust deed dated 1 February 2011. The charity registered with the Charities Commission on the 07 March 2011.

#### *Risk management*

The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks, and systems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

## Mohammadi Trust Birmingham

### Trustees' Report

#### **Recruitment and appointment of trustees**

Trustees are responsible of setting strategies and policies for ensuring these are implemented.

#### **Financial instruments**

#### **Objectives and policies**

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### **Cash flow risk**

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures. Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

#### **Credit risk**

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### **Liquidity risk**

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 30.1.2023 and signed on its behalf by:



.....  
Mohammed Suleman  
Trustee

## Mohammadi Trust Birmingham

### Statement of Trustees' Responsibilities

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

The law applicable to charities 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 and of the incoming resources and application of resources of the charity for that period. 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 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 business.

The trustees are responsible for keeping proper accounting records that 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 30-1-2023 and signed on its behalf by:



.....  
Mohammed Suleman  
Trustee

## Mohammadi Trust Birmingham

### Independent Examiner's Report to the trustees of Mohammadi Trust Birmingham

I report to the trustees on my examination of the accounts of Mohammadi Trust Birmingham for the year ended 31 March 2022.

#### Responsibilities and basis of report

As the charity trustees of Mohammadi Trust Birmingham 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 Mohammadi Trust Birmingham's accounts carried out under section 145 of the 2011 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

Since Mohammadi Trust Birmingham's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 Mohammadi Trust Birmingham 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 accounting 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.

  
.....  
Nasir Rafiq BA FCA  
ICAEW

DUA GOVERNANCE  
Chartered Accountants and Business Advisors  
Bradford Court, 123-131 Bradford Street  
Birmingham  
B12 0NS

Date:..... 20.01.2023

## Mohammadi Trust Birmingham

### Statement of Financial Activities for the Year Ended 31 March 2022


	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies		276,678	276,678
Total income		<u>276,678</u>	<u>276,678</u>
<b>Expenditure on:</b>			
Charitable activities		(44,371)	(44,371)
Total expenditure		<u>(44,371)</u>	<u>(44,371)</u>
Net income		232,307	232,307
Net movement in funds		232,307	232,307
<b>Reconciliation of funds</b>			
Total funds brought forward		680,559	680,559
Total funds carried forward	6	<u>912,866</u>	<u>912,866</u>
	Note	Unrestricted funds £	Total 2021 £
<b>Income and Endowments from:</b>			
Donations and legacies		121,382	121,382
Total income		<u>121,382</u>	<u>121,382</u>
<b>Expenditure on:</b>			
Charitable activities		(47,611)	(47,611)
Total expenditure		<u>(47,611)</u>	<u>(47,611)</u>
Net income		73,771	73,771
Net movement in funds		73,771	73,771
<b>Reconciliation of funds</b>			
Total funds brought forward		606,788	606,788
Total funds carried forward	6	<u>680,559</u>	<u>680,559</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2021 is shown in note 6.

**Mohammadi Trust Birmingham**  
**(Registration number: 1140712)**  
**Balance Sheet as at 31 March 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	3	843,972	607,988
<b>Current assets</b>			
Cash at bank and in hand	4	71,540	73,987
<b>Creditors: Amounts falling due within one year</b>	5	<u>(2,646)</u>	<u>(1,416)</u>
<b>Net current assets</b>		<u>68,894</u>	<u>72,571</u>
<b>Net assets</b>		<u>912,866</u>	<u>680,559</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>912,866</u>	<u>680,559</u>
<b>Total funds</b>	6	<u>912,866</u>	<u>680,559</u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 30-1-2023 and signed on their behalf by:

  
 .....  
 Mohammed Suleman  
 Trustee

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 1 Accounting policies

##### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### Basis of preparation

Mohammadi Trust Birmingham meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

##### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### Charitable activities

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.

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

#### **Financial instruments**

##### **Classification**

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### **Recognition and measurement**

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### **Debt instruments**

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### **Investments**

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

#### **Derivative financial instruments**

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### **Fair value measurement**

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

## **2 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from individuals	272,323	272,323
Grants, including capital grants;		
Government grants	4,355	4,355
<b>Total for 2022</b>	<b>276,678</b>	<b>276,678</b>
<b>Total for 2021</b>	<b>121,382</b>	<b>121,382</b>

## **3 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2021	720,123	720,123
Additions	250,000	250,000
At 31 March 2022	<b>970,123</b>	<b>970,123</b>

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2022

	Land and buildings £	Total £
<b>Depreciation</b>		
At 1 April 2021		
Charge for the year	112,135	112,135
At 31 March 2022	14,016	14,016
<b>Net book value</b>		
At 31 March 2022	126,151	126,151
At 31 March 2021	843,972	843,972
	607,988	607,988

#### 4 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	71,540	73,987

#### 5 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	2,646	1,416

#### 6 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
General	680,559	276,678	(44,371)	912,866
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
General	606,788	121,382	(47,611)	680,559

#### 7 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets		
Current assets	843,972	843,972
Current liabilities	71,540	71,540
	(2,646)	(2,646)
Total net assets	912,866	912,866

**Mohammadi Trust Birmingham**

**Notes to the Financial Statements for the Year Ended 31 March 2022**

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2021 £</b>
Tangible fixed assets		
Current assets	607,988	607,988
Current liabilities	73,987	73,987
	(1,416)	(1,416)
Total net assets	680,559	680,559

**8 Analysis of net funds**

	<b>At 1 April 2021 £</b>	<b>At 31 March 2022 £</b>
Cash at bank and in hand	73,987	73,987
Net debt	73,987	73,987
	<b>At 1 April 2020 £</b>	<b>At 31 March 2021 £</b>
Net debt	-	-

**9 Independent examiner's remuneration**

	<b>2022 £</b>	<b>2021 £</b>
Examination of the financial statements	1,800	1,710

**10 Analysis of governance and support costs**

**Governance costs**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Independent examiner fees		
Examination of the financial statements	1,800	1,800
<b>Total for 2022</b>	1,800	1,800
<b>Total for 2021</b>	1,710	1,710

## Mohammadi Trust Birmingham

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 11 Expenditure on charitable activities

	Activity undertaken directly £	Total expenditure £
Employment	9,337	9,337
Facility	25,111	25,111
Utilities	6,216	6,216
Insurance	996	996
Accountancy & Audit	1,800	1,800
Fundraising	116	116
Bank charges	141	141
Telecommunication	654	654
<b>Total for 2022</b>	44,371	44,371

#### 12 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	14,016	14,016
	14,016	14,016

#### 13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 14 Trustees remuneration and expenses

#### 15 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	9,337	14,014
	9,337	14,014

No employee received emoluments of more than £60,000 during the year

**MOHAMMADI TRUST BIRMINGHAM**

England & Wales - Charity number 1140712

---

# Accounts

---

# **Mohammadi Trust Birmingham**

Annual Report and Financial Statements

Year ended: 31 March 2021

## **DUA GOVERNANCE**

Chartered Accountants and Business Advisors  
Bradford Court  
123-131 Bradford Street  
Digbeth, Birmingham B12 0NS

---

**Contents**

Legal and administrative information	3
Report of the Trustees	4
Report of the Independent Examiner	6
Receipts and Payments	7
Statement of Assets and Liabilities	8
Notes forming part of the financial statements	9

### Legal and Administrative Information

Charity number	1140712
Registered address	24-36 Hartopp Road Saltley Birmingham, B8 1TE
Trustees	Mohammed Ibrahim Gul Bahar Mohammed Abdul Hadi Mohammed Aslam Mohammed Suleman
Bankers	HSBC Bank PLC 882 Washwood Heath Road Birmingham, B8 2NB

## MOHAMMADI TRUST BIRMINGHAM (Reg. 1140712)

### Report of the Trustees for the year ended 31 March 2021

The Trustees present their annual report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the receipts and payments basis in accordance with the Charity Commission guidance

#### **Structure, governance and management**

The charity is an unincorporated charity, formed under a trust deed dated 1 February 2011. The charity registered with the Charities Commission on the 07 March 2011.

Trustees are responsible of setting strategies and policies for ensuring these are implemented.

#### **Risk management**

The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks, and systems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

#### **Objectives and activities**

The main objective of the trust is to advance the Islamic religion in Birmingham for the benefit of the public in accordance with the doctrines of Islam and the belief in Islam la ilaha il-allah mohammed ar rasul allah and the belief that the main springs of Islamic teachings are the "Qur'an", the book revealed by Allah and the "Sunnah" of Prophet Muhammad (peace and blessings of Allah be upon him).

The charity achieves this objective by establishing mosques, prayers and Islamic Education. The trust also works to prevent or relief of poverty by the provision of services, support and advice which they could not otherwise afford through lack of means. This is mainly done through fund raising and making grants to partner charities.

The objectives for the year were to continue to raise funds to maintain and improve existing facilities. Funds are raised by voluntary collection in the mosque after prayers, especially Friday prayers. There are no specific fund raising targets set, the charity relies on the willingness of individuals to contribute what they can afford to donate.

#### **Achievements and Performance**

During the year the charity continued to operate in the following main areas;

- a) Provide services of a mosque to promote Islamic faith to all age groups.
- b) To provide supplementary school (Madrasa) classes to teach them Quran and Islamic Studies to promote the Muslim way of life.

Future plans of the charity include promoting the Muslim faith to the younger generation by increasing activities which interest more than the traditional services offered.

#### **Public Benefit Statement**

The section of this report below entitled 'Objectives and activities' sets out the objects and aims of the charity, The trustees have considered this, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded that:

- 1) the aims of the charity continue to be charitable;
- 2) the work done by the charity gives identifiable benefits to the charitable sector and both directly and
- 3) indirectly to individuals in need;
- 4) the benefits are for the public; not unreasonably restricted in any way;
- 5) there is no detriment or harm arising from the aims or activities.

#### **Financial review**

During the period, the Trust received total income of £156k (2019: £1183k). After incurring cash payments of £166k (2019: £360k), the in-year net payments £10k (2019: £177k). The carried forward cash fund balance is £5.4k (2019: £5.4k).

## Reserves Policy

The trustees believe that the fund-raising plans in place are sufficiently robust to cover the next 12 months costs.

## Trustees' responsibilities statement

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).

The law applicable to charities in England & Wales 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 and of the incoming resources and application of resources of the charity for that period. 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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

This report was approved by the trustees on 30/01/2022 and signed on their behalf by:



.....  
Mohammed Suleman

Trustee

**Independent Examiner's Report to the Trustees of  
MOHAMMADI TRUST BIRMINGHAM (Reg. 1140712)**

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 9.

**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 Acthave 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.

  
.....  
Nasir Rafiq BA FCA

Date..... 20.1.21

DUA GOVERNANCE  
Chartered Accountants and Business Advisors  
Bradford Court  
123-131 Bradford Street  
Digbeth  
Birmingham B12 0NS

**MOHAMMADI TRUST BIRMINGHAM (Reg. 1140712)**

**Receipts and Payments Accounts**

From 1 April 2020 to 31 March 2021

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2021 £
<b>Receipts</b>				
Donation	107,497	0	107,497	156,308
HMRC Grants	6,575	0	6,575	0
Other Income	7,310	0	7,310	0
Sub total	121,381	0	121,381	156,308
Assets and Investment sales	0	0	0	0
<b>Total receipts</b>	<b>121,381</b>	<b>0</b>	<b>121,381</b>	<b>156,308</b>
<b>Payments</b>				
Staff costs	14,014	0	14,014	9,177
Qarde Hasanah	5,000	0	5,000	0
Electricity & Gas	6,228	0	6,228	8,766
Telecommunication	685	0	685	402
Insurance	959	0	959	936
Accountancy Fees	1,710	0	1,710	0
TV Advertising	5,000	0	5,000	0
Legal & Professional Fees	0	0	0	3,850
Education	0	0	0	363
Repair & Build Maintenance	0	0	0	9,930
Subtotal	33,595	0	33,595	33,424
<b>Assets and Investment purchases</b>				
Assets - Building construction	19,274	0	19,274	133,000
<b>Total payments</b>	<b>52,869</b>	<b>0</b>	<b>52,869</b>	<b>166,424</b>
<b>Net of receipts/(payments)</b>	<b>68,512</b>	<b>0</b>	<b>68,512</b>	<b>-10,116</b>
Transfers between funds				
Cash funds last year end	5,475	0	5,475	15,590
<b>Cash funds this year end</b>	<b>73,987</b>	<b>0</b>	<b>73,987</b>	<b>5,475</b>

MOHAMMADI TRUST BIRMINGHAM (Reg. 1140712)

Statement of Assets and Liabilities

As at 31 March 2021

	Unrestricted Funds £	Total 2021 £	Total 2020 £
<b>Cash Funds</b>			
Cash at Bank	73,987	73,987	70,752
<b>Total Cash funds</b>	<u>73,987</u>	<u>73,987</u>	<u>0</u>
<b>Assets Retained for the Charity's Own Use</b>			
Freehold Land & Building	720,123	720,123	720,123
<b>Total</b>	<u>720,123</u>	<u>720,123</u>	<u>567,849</u>
<b>Liabilities</b>	<u>1,416</u>	<u>1,416</u>	<u>1,140</u>

Approved by the Board on 30/01/2022. And signed on its behalf by:

  
.....

Mohammed Suleman

Trustee

**1. Accounting policies**

(a) Basis of preparation

The accounts have been prepared in accordance with the receipts and payments basis in accordance with the Charity Commission guidance.

(b) Charity status

Mohammadi Trust Birmingham was established under a trust deed and is a registered with the Charity Commission under the reference of 1140712. The Trustees are appointed and function in accordance with the Constitution.

(c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(d) Receipts

All incoming resources are included in the Receipt & payment Accounts when the charity actually receives legally entitled income.

(e) Payments

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