

Charity number: 1152856

Masjid Bilal Muddrasa Thalim Ul Quran & Community Centre

Trustees' report and financial statements

for the year ended 31 December 2022

Masjid Bilal Muddrasa Thalim Ul Quran & Community Centre

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Masjid Bilal Muddrasa Thalim Ul Quran & Community Centre

Legal and administrative information

Charity number	1152856
Business address	1 Willows Crescent Balsall Heath Birmingham B12 9NN
Registered office	1 Willows Crescent Balsall Heath Birmingham B12 9NN
Trustees	Mr Mohammed Saddique Mr Mohammed Latif Mr Mohammed Ramzan Mr Fazal Ahmed Mr Mohammed Salim Mr Imran Waheed Mr Rab Nawaz Mr Waqaar Ahmad
Accountants	SF Chartered Certified Accountants Fairgate House 205 Kings Road Tyseley Birmingham B11 2AA

Masjid Bilal Muddrasa Thalim Ul Quran & Community Centre

Report of the trustees for the year ended 31 December 2022

The trustees present their report and the financial statements for the year ended 31 December 2022. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Objectives and activities

Aims and Objectives

The aims and objectives of the charity are to:

Advance the Islamic religion in the UK for the benefit of the public through

- 1) Community projects, lectures, public celebration of religious festivals, producing and/or distributing literature on Islam to enlighten others about the religion of Islam
- 2) Promoting values that are common to all humanity through the teaching of fearing God and serving humanity as per the education of the Sufiyaa (Spiritual leaders)
- 3) Instilling such values in the next generation of Muslims that will lead to improved cohesion in a multi-religion multi-cultural, multi-racial and intellectually open thinking society
- 4) Prevent crime for the benefit of the public by taking appropriate actions in attempt to reduce or eliminate terrorism, extremism and religious and racial discrimination
- 5) Promoting equality and diversity for the benefit of the public
- 6) To undertake such other charitable purposes as the trustees may, from time to time, determine.

Achievements and performance

Financial review

The organisation received £80,850 in donations during the year, and expended £50,254

Statement of trustees' responsibilities

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

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

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Report of the trustees for the year ended 31 December 2022

On behalf of the board

Mr Mohammed Saddique

Mr Mohammed Salim

Mr Mohammed Latif

Mr Imran Waheed

Mr Mohammed Ramzan

Mr Rab Nawaz

Mr Fazal Ahmed

Mr Waqaar Ahmad

Trustees

Masjid Bilal Muddrasa Thalim Ul Quran & Community Centre

Independent examiner's report to the trustees on the unaudited financial statements of Masjid Bilal Muddrasa Thalim Ul Quran & Community Centre.

I report on the accounts of Masjid Bilal Muddrasa Thalim Ul Quran & Community Centre for the year ended 31 December 2022 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

.....
Allah Ditta Alam
FCCA
Independent examiner
Office 008
123 Stratford Road
Birmingham

B90 3ND

Masjid Bilal Muddrasa Thalim Ul Quran & Community Centre

Statement of financial activities

For the year ended 31 December 2022

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	85,723	85,723	72,456
Incoming resources from charitable activities	3	7,178	7,178	8,394
Total incoming resources		<u>92,901</u>	<u>92,901</u>	<u>80,850</u>
Resources expended				
Staff costs	4	43,215	43,215	42,437
Establishment costs		11,678	11,678	6,744
Legal and professional fees		300	300	-
Other office expenses		950	950	653
Depreciation and impairment		560	560	420
Total resources expended		<u>56,703</u>	<u>56,703</u>	<u>50,254</u>
 Total funds brought forward		 <u>388,941</u>	 <u>388,941</u>	 <u>358,346</u>
Total funds carried forward		<u>425,139</u>	<u>425,139</u>	<u>388,942</u>

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

Masjid Bilal Muddrasa Thalim Ul Quran & Community Centre

Balance sheet as at 31 December 2022

		2022	2021
	£	£	£
Fixed assets			
Tangible assets	5	254,555	254,416
Current assets			
Cash at bank and in hand		183,583	147,525
		<u>183,583</u>	<u>147,525</u>
Net current assets		<u>183,583</u>	<u>147,525</u>
Total assets less current liabilities		438,138	401,941
Creditors: amounts falling due after more than one year	6	(13,000)	(13,000)
Net assets		<u>425,138</u>	<u>388,941</u>
Funds	7		
Unrestricted income funds		425,138	388,941
Total funds		<u>425,138</u>	<u>388,941</u>

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

Mr Mohammed Saddique
Trustee

Mr Mohammed Latif
Trustee

Mr Mohammed Ramzan
Trustee

Mr Fazal Ahmed
Trustee

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

Masjid Bilal Muddrasa Thalim Ul Quran & Community Centre

Notes to financial statements for the year ended 31 December 2022

1. Accounting policies

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

1.1. Basis of accounting

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

1.2. Incoming resources

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

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

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

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

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.3. Resources expended

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

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

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

1.4. Tangible fixed assets and depreciation

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

Land and buildings	-	Not depreciated as maintained in good state of repair
Fixtures, fittings and equipment	-	25% reducing balance
Computer equipment	-	33% reducing balance

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Notes to financial statements for the year ended 31 December 2022

2. Voluntary income

	Unrestricted funds £	2022 Total £	2021 Total £
Friday Collections	30,180	30,180	31,363
Children's fees	16,329	16,329	6,170
Donations	39,214	39,214	34,923
	<u>85,723</u>	<u>85,723</u>	<u>72,456</u>

3. Incoming resources from charitable activities

	Unrestricted funds £	2022 Total £	2021 Total £
Grants	7,178	7,178	8,394
	<u>7,178</u>	<u>7,178</u>	<u>8,394</u>

4. Employees

Employment costs	2022 £	2021 £
Wages and salaries	<u>43,215</u>	<u>42,437</u>

No employee received emoluments of more than £60,000 (2021 : None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

2022 Number	2021 Number
<u> </u>	<u> </u>

Masjid Bilal Muddrasa Thalim Ul Quran & Community Centre

Notes to financial statements for the year ended 31 December 2022

5. Tangible fixed assets	Land and buildings freehold	Fixtures, fittings and equipment	Computer equipment	Total
	£	£	£	£
Cost				
At 1 January 2022	253,244	3,010	374	256,628
Additions	-	700	-	700
At 31 December 2022	253,244	3,710	374	257,328
Depreciation				
At 1 January 2022	-	1,857	356	2,213
Charge for the year	-	526	34	560
At 31 December 2022	-	2,383	390	2,773
Net book values				
At 31 December 2022	253,244	1,327	(16)	254,555
At 31 December 2021	253,244	1,153	18	254,415

6. Creditors: amounts falling due after more than one year	2022	2021
	£	£
User definable loan desc.	13,000	13,000

7. Analysis of net assets between funds	Unrestricted funds	Total funds
	£	£
Fund balances at 31 December 2022 as represented by:		
Tangible fixed assets	254,555	254,555
Current assets	183,583	183,583
Current liabilities	(13,000)	(13,000)
	425,138	425,138

Masjid Bilal Muddrasa Thalim Ul Quran & Community Centre

Notes to financial statements for the year ended 31 December 2022

8. Unrestricted funds	At			At
	1 Jan 2022 £	Incoming resources £	Outgoing resources £	31 Dec 2022 £
Masjid Funds	388,941	92,900	(56,703)	425,138

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The following pages do not form part of the statutory accounts.

Masjid Bilal Muddrasa Thalim Ul Quran & Community Centre

Detailed statement of financial activities

For the year ended 31 December 2022

	2022		2021	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Friday Collections		30,180		31,363
Children's fees		16,329		6,170
Donations		39,214		34,923
		<u>85,723</u>		<u>72,456</u>
Total incoming resources from generating funds		<u>85,723</u>		<u>72,456</u>
 Incoming resources from charitable activities				
Grants		7,178		8,394
		<u>7,178</u>		<u>8,394</u>
Total incoming resources		<u>92,901</u>		<u>80,850</u>
 Resources expended				
Costs of generating funds:				
Fundraising trading:				
cost of goods sold and other costs				

Masjid Bilal Muddrasa Thalim Ul Quran & Community Centre

Detailed statement of financial activities

For the year ended 31 December 2022

	2022 £	2021 £
Charitable activities		
Governance costs		
<i>Activities undertaken directly</i>		
Staff costs - Wages & salaries	43,215	42,437
Establishment - Light & heat	4,104	4,043
Establishment - Repairs & maintenance	4,965	938
Establishment - Insurance	1,892	1,666
Cleaning	717	97
Professional - Other	300	-
Office expenses - Other	950	653
Depreciation & impairment	560	420
	<hr/>	<hr/>
	56,703	50,254
Total governance costs	<hr/> <hr/>	<hr/> <hr/>
	56,703	50,254
Net incoming/(outgoing) resources for the year	<hr/> <hr/>	<hr/> <hr/>
	36,198	30,596