

# ISLAMIC BROTHERHOOD COVENTRY

England & Wales · Charity number 1172391

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2017-04-03

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

## Contact

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**Address** Noor Ul Islam Jamia Masjid (Mosque)  
Eagle Street  
Coventry  
CV1 4GY

**Phone** 02476222169

**Website** [Nil](#)

## Activities

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**Objects:** 3 (A) TO SERVE, MAINTAIN AND DEVELOP THE JAMIA MOSQUE COVENTRY (EAGLE STREET) AS THE MAIN RELIGIOUS, EDUCATIONAL AND CULTURAL CENTRE FOR ALL MUSLIMS OF COVENTRY WITHIN THE FRAMEWORK OF QURAN AND SUNNA.(B) TO APPOINT AN IMAM WHO IS FULLY QUALIFIED AL SUNNAT UL-JAMAAT OF BRAILVI SCHOOL AND TO ENSURE THAT HE AND ANY OF HIS ASSISTANT STAFF DULY APPOINTED TO CARRY OUT THEIR DUTIES IN ACCORDANCE WITH THE SPIRIT OF THIS CONSTITUTION, AND RULES OF EMPLOYMENT.(C) TO ENSURE THAT DAILY PRAYERS (NAMAZ) ARE CONDUCTED AT THE SPECIFIED TIME.(D) TO ARRANGE THAT SPECIAL PRAYERS ON OCCASIONS OF RAMADAN (TARAVIES), EID-UL-FITRE AND EID UL DUHA AND ON OTHER FESTIVALS ARE CARRIED OUT WITH THE VIEW THAT THE MAXIMUM FACILITIES ARE PROVIDED TO PARTICIPATING MUSLIM CONGREGATION.(E) TO PROMOTE THE TEACHING OF ISLAM AND PARTICULARLY TO ENSURE THE IMAM AND THE OTHER STAFF OF THE ASSOCIATION ARE PRIMARILY CONCERNED WITH THE EDUCATION OF MUSLIM CHILDREN OF COVENTRY SO THAT RELIGIOUS, MORAL AND SOCIAL NEEDS OF THE MUSLIM COMMUNITY OF COVENTRY ARE MET.(F) TO PROVIDE AND ERECT A MADRASSA CLOSE TO THE MOSQUE AND DEVELOP IT INTO A SUCCESSFUL CENTRE OF ISLAMIC LEARNING.(G) TO ARRANGE FUNERAL SERVICES (JANAZAH) AND SUBSEQUENT BURIAL OF DECEASED MUSLIMS RESIDING IN OR NEAR THE CITY OF COVENTRY IN ACCORDANCE WITH THE PRECEPTS OF ISLAM.(H) TO ASSIST AND HELP THOSE MEMBERS OF THE MUSLIM COMMUNITY WHO ARE DESERVING CASES.(I) TO ENGENDER CORDIAL RELATIONS AMONG THE MUSLIMS OF COVENTRY AND OFFER MEDIATION SERVICE WHEREVER POSSIBLE TO THOSE FELLOW MEMBERS OR MUSLIM GROUPS FOUND IN CONFLICT WITH ONE ANOTHER SO THAT CLIMATE OF FRIENDSHIP PEACE AND HARMONY AMONG THE COMMUNITY BE RESTORED.(J) TO PROMOTE THE CAUSE OF ISLAM BY FURTHERING BETTER UNDERSTANDING AND FRIENDSHIP WITH MEMBERS OF HOST COMMUNITY AND WITH FOLLOWERS OF OTHER RELIGIONS UNDER THE AUSPICE OF ISLAMIC TEACHING.(K) TO TAKE PRACTICAL STEPS TO INCREASE MEMBERSHIP OF THE ASSOCIATION FROM ALL MUSLIMS OF COVENTRY AND COLLECT FROM THE MEMBERS THEIR ANNUAL CONTRIBUTIONS AS FIXED BY THE EXECUTIVE COMMITTEE.

**Activities:** To serve, manage, maintain and to develop the Noorul Islam Jamia Mosque Coventry as the main religious, educational and cultural centre.To promote the teaching of Islam and particularly to ensure that the religious, moral and social needs of the Muslim community are met.To endeavour to promote the cause of Islam by furthering better understanding and friendship amongst other faith groups

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

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- Coventry City

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £163,038 | £132,118    | -      | -         |
| 2023-12-31 | £94,734  | £140,482    | -      | -         |
| 2022-12-31 | £137,182 | £100,658    | -      | -         |
| 2021-12-31 | £139,796 | £105,306    | -      | -         |
| 2020-12-31 | £83,674  | £80,244     | -      | -         |

## Trustees

| Name                      | Role  | Appointed  |
|---------------------------|-------|------------|
| <b>MOHAMMED ARIF HAJI</b> | Chair | 2011-11-01 |
| Ali Aksar                 |       | 1998-10-06 |
| Amir Afzal Khan           |       | 2002-04-03 |
| Bashriat Khan             |       | 2022-10-19 |
| Ghulam Younes             |       | 2014-09-15 |
| Imran Zaman               |       | 2024-07-26 |
| Mohammad Manir Sarwar     |       | 2017-02-05 |
| Mohammad Umer Khatib      |       | 2017-02-05 |
| Mohammed Aftab Ali        |       | 2017-02-05 |
| Mohammed Ikhlaq           |       | 2022-10-19 |
| Mohammed Mubarak Khan     |       | 2009-03-05 |
| Sabir Hussain             |       | 2012-05-01 |
| Shabbir Ahmed             |       | 2011-10-15 |

**ISLAMIC BROTHERHOOD COVENTRY**

England & Wales - Charity number 1172391

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# Accounts

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Charity registration number 1172391

**ISLAMIC BROTHERHOOD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# ISLAMIC BROTHERHOOD

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |   |
|-----------------------------|---|
| <b>Chairman</b>             | Mr M Arif   |
| <b>Vice Chairman</b>        | Mr Amir Afzal   |
| <b>Treasurer</b>            | Mr Shabbir Ahmed  |
| <b>Secretary</b>            | Mr Mohammad Mansab Dar  |
| <b>Charity number</b>       | 1172391   |
| <b>Principal address</b>    | The Mosque<br>Eagle Street<br>Coventry<br>CV1 4GP                     |
| <b>Independent examiner</b> | Kaiser Nouman Nathan LLP<br>57 Alfred Street<br>Birmingham<br>B12 8JP |
| <b>Bankers</b>              | Barclays Bank PLC<br>Coventry Branch<br>Foleshill<br>Coventry         |

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# ISLAMIC BROTHERHOOD

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# ISLAMIC BROTHERHOOD

## TRUSTEES REPORT

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

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The Trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Deed of Trust, the Charities Act 2011 and "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 2019).

#### **Objectives and activities**

The Trustees of the charity working and performing their duties within the defined parameters of governing documents as some of the objectives are listed as an example below:

- a. To serve, manage, maintain and develop the Noorul-Islam Jamia (Mosque) Coventry (Eagle Street) as the main religious, educational and cultural centre for The Alh-e-Sunnat Ul-Jamaal organisation who follow the Brailvi movement of the Sunni Hanafi school of thought (madhab) in Islam jurisprudence (Fiqh) within the framework of Quran and Sunna.
- b. To recruit and appoint an Imam who is educated or qualified the Hanafi Brailvi Fiqh and to ensure that the can any of his assistant staff duly appointed carry out their duties in accordance with the teaching and spirit of the Hanafi Brailvi school of thought as defined (3a) above in this constitution.
- c. To manage the performance of the Imam and all staff recruited at least annually.
- d. To ensure that Daily Prayers (Salah) are conducted at the specific times.
- e. To arrange those special prayers on occasions of month of Ramadhan (tarawih), Eid-ul-Fitr and Eid-ul-Adha and other religious festivals are performed and associated facilities and arrangements are provided for the benefit of the Muslim congregation.

The policies adopted in furtherance of these objects are consistent and there has been no change in these during the year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

Islamic Brotherhood is registered with Charity Commission (No.1172391) and constituted by Deed of Trust.

The Trustees report was approved by the Board of Trustees.

Mr M Arif  
**Chairperson**

14 May 2025

# ISLAMIC BROTHERHOOD

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ISLAMIC BROTHERHOOD

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I report to the Trustees on my examination of the financial statements of Islamic Brotherhood (the charity) for the year ended 31 December 2024.

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

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

### **Kaiser Nouman Nathan LLP**

57 Alfred Street  
Birmingham  
B12 8JP

Dated: 14 May 2025

# ISLAMIC BROTHERHOOD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

|   | Notes | Unrestricted funds<br>2024<br>£ | Restricted funds<br>2024<br>£ | Total<br>2024<br>£      | Unrestricted funds<br>2023<br>£ | Restricted funds<br>2023<br>£ | Total<br>2023<br>£      |
|---|-------|---------------------------------|-------------------------------|-------------------------|---------------------------------|-------------------------------|-------------------------|
| <b>Income from:</b>                                       |       |                                 |                               |                         |                                 |                               |                         |
| Donations and legacies                                    | 3     | 149,892                         | -                             | 149,892                 | 86,266                          | -                             | 86,266                  |
| Charitable activities                                     | 4     | 13,146                          | -                             | 13,146                  | 8,468                           | -                             | 8,468                   |
| <b>Total income</b>                                       |       | <u>163,038</u>                  | <u>-</u>                      | <u>163,038</u>          | <u>94,734</u>                   | <u>-</u>                      | <u>94,734</u>           |
| <b>Expenditure on:</b>                                    |       |                                 |                               |                         |                                 |                               |                         |
| Charitable activities                                     | 5     | 132,118                         | -                             | 132,118                 | 140,482                         | -                             | 140,482                 |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | <u>30,920</u>                   | <u>-</u>                      | <u>30,920</u>           | <u>-45,748</u>                  | <u>-</u>                      | <u>-45,748</u>          |
| Fund balances at 1 January 2024                           |       | <u>1,229,585</u>                | <u>430,000</u>                | <u>1,659,585</u>        | <u>1,275,333</u>                | <u>430,000</u>                | <u>1,705,333</u>        |
| <b>Fund balances at 31 December 2024</b>                  |       | <u><u>1,260,505</u></u>         | <u><u>430,000</u></u>         | <u><u>1,690,505</u></u> | <u><u>1,229,585</u></u>         | <u><u>430,000</u></u>         | <u><u>1,659,585</u></u> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# ISLAMIC BROTHERHOOD

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

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|  | Notes | 2024           |                  | 2023           |                  |
|--|-------|----------------|------------------|----------------|------------------|
|  |       | £              | £                | £              | £                |
| <b>Fixed assets</b>                          |       |                |                  |                |                  |
| Property, plant and equipment                | 9     |                | 1,021,376        |                | 951,855          |
| <b>Current assets</b>                        |       |                |                  |                |                  |
| Trade and other receivables                  | 10    | 434,724        |                  | 434,724        |                  |
| Cash at bank and in hand                     |       | 238,226        |                  | 277,670        |                  |
|  |       | <u>672,950</u> |                  | <u>712,394</u> |                  |
| <b>Current liabilities</b>                   | 11    | (3,821)        |                  | (4,664)        |                  |
| Net current assets                           |       |                | 669,129          |                | 707,730          |
| <b>Total assets less current liabilities</b> |       |                | <u>1,690,505</u> |                | <u>1,659,585</u> |
| <b>Income funds</b>                          |       |                |                  |                |                  |
| Restricted funds                             |       |                | 430,000          |                | 430,000          |
| Unrestricted funds                           |       |                | 1,260,505        |                | 1,229,585        |
|  |       |                | <u>1,690,505</u> |                | <u>1,659,585</u> |

The financial statements were approved by the Trustees on 14 May 2025

Mr M Arif  
Chairperson

# ISLAMIC BROTHERHOOD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

#### Charity information

Islamic Brotherhood is a registered charity with Charity Commission (No.1172391).

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Deed of Trust, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ISLAMIC BROTHERHOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                             |                       |
|-----------------------------|-----------------------|
| Freehold land and buildings | 2% on cost            |
| Fixtures and fittings       | 15% on net book value |
| Motor vehicles              | 20% on net book value |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# ISLAMIC BROTHERHOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

|                     | Unrestricted<br>funds | Unrestricted<br>funds |
|---------------------|-----------------------|-----------------------|
|                     | 2024                  | 2023                  |
|                     | £                     | £                     |
| Donations and gifts | 149,892               | 86,266                |

# ISLAMIC BROTHERHOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 4 Charitable activities

|                   | 2024          | 2023         |
|-------------------|---------------|--------------|
|                   | £             | £            |
| Investment income | 12,900        | 8,300        |
| Bank interest     | 246           | 168          |
|                   | <u>13,146</u> | <u>8,468</u> |

### 5 Charitable activities

|                               | 2024           | 2023           |
|-------------------------------|----------------|----------------|
|                               | £              | £              |
| Staff costs                   | 39,581         | 42,927         |
| Depreciation                  | 26,769         | 25,608         |
| Alarm maintenance             | 380            | 360            |
| Motor expenses                | 1,897          | 1,191          |
| Rates & insurance             | 6,773          | 8,377          |
| Light & heat                  | 33,146         | 30,368         |
| Printing, stationery & Advert | 2,729          | 789            |
| Telecommunication & postage   | 1,652          | 1,190          |
| Repairs & maintenance         | 4,254          | 1,497          |
| Cleaning                      | 1,606          | 1,676          |
| Parking rent                  | 240            | 241            |
| Sundry expenses               | 5,348          | 3,310          |
| Bank charges                  | 1,164          | 963            |
| Book keeping                  | 468            | 300            |
| Accountancy fee               | 1,500          | 1,500          |
| Legal & Professional          | 4,611          | 20,185         |
|                               | <u>132,118</u> | <u>140,482</u> |
|                               | <u>132,118</u> | <u>140,482</u> |

### 6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

The average monthly number of employees during the year was:

| 2024   | 2023   |
|--------|--------|
| Number | Number |
| 2      | 2      |

# ISLAMIC BROTHERHOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 7 Employees (Continued)

| Employment costs   | 2024   | 2023   |
|--------------------|--------|--------|
|                    | £      | £      |
| Wages and salaries | 39,581 | 42,927 |

There were no employees whose annual remuneration was more than £60,000.

### 8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 9 Property, plant and equipment

|                                    | Freehold land<br>and buildings | Fixtures and fittings | Motor vehicles | Total     |
|------------------------------------|--------------------------------|-----------------------|----------------|-----------|
|                                    | £                              | £                     | £              | £         |
| <b>Cost</b>                        |                                |                       |                |           |
| At 1 January 2024                  | 1,062,519                      | 50,825                | 13,900         | 1,127,244 |
| Additions                          | 96,290                         | -                     |                | 96,290    |
| At 31 December 2024                | 1,158,809                      | 50,825                | 13,900         | 1,223,534 |
| <b>Depreciation and impairment</b> |                                |                       |                |           |
| At 1 January 2024                  | 131,652                        | 38,733                | 5,004          | 175,389   |
| Depreciation charged in the year   | 23,176                         | 1,814                 | 1,779          | 26,769    |
| At 31 December 2024                | 154,828                        | 40,547                | 6,783          | 202,158   |
| <b>Carrying amount</b>             |                                |                       |                |           |
| At 31 December 2024                | 1,003,981                      | 10,278                | 7,117          | 1,021,376 |
| At 31 December 2023                | 930,667                        | 12,092                | 8,896          | 951,855   |

The carrying value of these investment properties included within property, plant and equipment is well in excess of £1,021,376 (2023 - £951,855).

### 10 Trade and other receivables

|                                      | 2024    | 2023    |
|--------------------------------------|---------|---------|
| Amounts falling due within one year: | £       | £       |
| Trade receivables and prepayments    | 434,724 | 434,724 |

# ISLAMIC BROTHERHOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 11 Current liabilities

|                | 2024  | 2023  |
|----------------|-------|-------|
|                | £     | £     |
| Trade payables | 3,821 | 4,664 |

### 12 Analysis of net assets between funds

|   | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total Unrestricted<br>funds<br>2024<br>£ | Total Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|---|------------------------------------|----------------------------------|--|--|----------------------------------|--------------------|
| Fund balances at 31<br>December 2022 are<br>represented by: |                                    |                                  |  |  |                                  |                    |
| Property, plant and<br>equipment                            | 1,021,375                          | -                                | 1,021,375                                | 951,855                                  | -                                | 951,855            |
| Current assets/(liabilities)                                | 669,130                            | -                                | 669,130                                  | 707,730                                  | -                                | 707,730            |
|   | <u>1,690,505</u>                   | <u>-</u>                         | <u>1,690,505</u>                         | <u>1,659,585</u>                         | <u>-</u>                         | <u>1,659,585</u>   |

### 13 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**ISLAMIC BROTHERHOOD COVENTRY**

England & Wales - Charity number 1172391

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# Accounts

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# ISLAMIC BROTHERHOOD

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

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|  | Notes | 2023<br>£      | £                | 2022<br>£      | £                |
|--|-------|----------------|------------------|----------------|------------------|
| <b>Fixed assets</b>                          |       |                |                  |                |                  |
| Property, plant and equipment                | 9     |                | 951,855          |                | 927,441          |
| <b>Current assets</b>                        |       |                |                  |                |                  |
| Trade and other receivables                  | 10    | 434,724        |                  | 414,419        |                  |
| Cash at bank and in hand                     |       | 277,670        |                  | 345,664        |                  |
|  |       | <u>712,394</u> |                  | <u>760,083</u> |                  |
| <b>Current liabilities</b>                   | 11    | (4,664)        |                  | (2,191)        |                  |
| Net current assets                           |       |                | 707,730          |                | 757,892          |
| <b>Total assets less current liabilities</b> |       |                | <u>1,659,585</u> |                | <u>1,685,333</u> |
| <b>Income funds</b>                          |       |                |                  |                |                  |
| Restricted funds                             |       |                | 430,000          |                | 410,000          |
| Unrestricted funds                           |       |                | 1,229,585        |                | 1,275,333        |
|  |       |                | <u>1,659,585</u> |                | <u>1,685,333</u> |

The financial statements were approved by the Trustees on 15 January 2024

Mr M Arif  
Chairperson

# ISLAMIC BROTHERHOOD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

|   | Notes | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£      | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£      |
|---|-------|------------------------------------|----------------------------------|-------------------------|------------------------------------|----------------------------------|-------------------------|
| <b><u>Income from:</u></b>                                |       |                                    |                                  |                         |                                    |                                  |                         |
| Donations and legacies                                    | 3     | 86,266                             | -                                | 86,266                  | 129,153                            | -                                | 129,153                 |
| Charitable activities                                     | 4     | 8,468                              | -                                | 8,468                   | 8,029                              | -                                | 8,029                   |
| <b>Total income</b>                                       |       | <u>94,734</u>                      | <u>-</u>                         | <u>94,734</u>           | <u>137,182</u>                     | <u>-</u>                         | <u>137,182</u>          |
| <b><u>Expenditure on:</u></b>                             |       |                                    |                                  |                         |                                    |                                  |                         |
| Charitable activities                                     | 5     | 140,482                            | -                                | 140,482                 | 100,658                            | -                                | 100,658                 |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | <u>-45,748</u>                     | <u>-</u>                         | <u>-45,748</u>          | <u>36,524</u>                      | <u>-</u>                         | <u>36,524</u>           |
| Fund balances at 1 January 2023                           |       | <u>1,275,333</u>                   | <u>430,000</u>                   | <u>1,705,333</u>        | <u>1,238,809</u>                   | <u>410,000</u>                   | <u>1,648,809</u>        |
| <b>Fund balances at 31<br/>December 2023</b>              |       | <u><u>1,229,585</u></u>            | <u><u>430,000</u></u>            | <u><u>1,659,585</u></u> | <u><u>1,275,333</u></u>            | <u><u>410,000</u></u>            | <u><u>1,685,333</u></u> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# ISLAMIC BROTHERHOOD

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The Trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Deed of Trust, the Charities Act 2011 and "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 2019).

#### Objectives and activities

The Trustees of the charity working and performing their duties within the defined parameters of governing documents as some of the objectives are listed as an example below:

- a. To serve, manage, maintain and develop the Noorul-Islam Jamia (Mosque) Coventry (Eagle Street) as the main religious, educational and cultural centre for The Alh-e-Sunnat Ul-Jamaal organisation who follow the Brailvi movement of the Sunni Hanafi school of thought (madhab) in Islam jurisprudence (Fiqh) within the framework of Quran and Sunna.
- b. To recruit and appoint an Imam who is educated or qualified the the Hanafi Brailvi Fiqh and to ensure that the can any of his assistant staff duly appointed carry out their duties in accordance with the teaching and spirit of the Hanafi Brailvi school of thought as defined (3a) above in this constitution.
- c. To manage the performance of the Imam and all staff recruited at least annually.
- d. To ensure that Daily Prayers (Salah) are conducted at the specific times.
- e. To arrange those special prayers on occasions of month of Ramadhan (tarawih), Eid-ul-Fitr and Eid-ul-Adha and other religious festivals are performed and associated facilities and arrangements are provided for the benefit of the Muslim congregation.

The policies adopted in furtherance of these objects are consistent and there has been no change in these during the year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Achievements and performance

##### Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

##### Structure, governance and management

Islamic Brotherhood is registered with Charity Commission (No.1172391) and constituted by Deed of Trust.

The Trustees report was approved by the Board of Trustees.

Mr M Arif  
Chairperson

16 May 2024

# ISLAMIC BROTHERHOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 11 Current liabilities

|                | 2023<br>£ | 2022<br>£ |
|----------------|-----------|-----------|
| Trade payables | 4,664     | 2191      |

### 12 Analysis of net assets between funds

|   | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total Unrestricted<br>funds |                  | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ |
|---|------------------------------------|----------------------------------|-----------------------------|------------------|----------------------------------|--------------------|
|   |                                    |                                  | 2023<br>£                   | 2022<br>£        |                                  |                    |
| Fund balances at 31<br>December 2022 are<br>represented by: |                                    |                                  |                             |                  |                                  |                    |
| Property, plant and<br>equipment                            | 951,855                            | -                                | 951,855                     | 927,441          | -                                | 927,441            |
| Current assets/(liabilities)                                | 687,730                            | -                                | 687,730                     | 757,892          | -                                | 757,892            |
|   | <u>1,639,585</u>                   | <u>-</u>                         | <u>1,639,585</u>            | <u>1,685,333</u> | <u>-</u>                         | <u>1,685,333</u>   |

### 13 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**ISLAMIC BROTHERHOOD COVENTRY**

England & Wales - Charity number 1172391

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# Accounts

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Charity registration number 1172391

**ISLAMIC BROTHERHOOD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# ISLAMIC BROTHERHOOD

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |   |
|-----------------------------|---|
| <b>Chairman</b>             | Mr M Arif   |
| <b>Vice Chairman</b>        | Mr Amir Afzal   |
| <b>Treasurer</b>            | Mr Shabbir Ahmed  |
| <b>Secretary</b>            | Mr Mohammad Mansab Dar  |
| <b>Charity number</b>       | 1172391   |
| <b>Principal address</b>    | The Mosque<br>Eagle Street<br>Coventry<br>CV1 4GP                     |
| <b>Independent examiner</b> | Kaiser Nouman Nathan LLP<br>57 Alfred Street<br>Birmingham<br>B12 8JP |
| <b>Bankers</b>              | Barclays Bank PLC<br>Coventry Branch<br>Foleshill<br>Coventry         |

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# ISLAMIC BROTHERHOOD

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# ISLAMIC BROTHERHOOD

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

---

The Trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Deed of Trust, the Charities Act 2011 and "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 2019).

#### **Objectives and activities**

The Trustees of the charity working and performing their duties within the defined parameters of governing documents as some of the objectives are listed as an example below:

- a. To serve, manage, maintain and develop the Noorul-Islam Jamia (Mosque) Coventry (Eagle Street) as the main religious, educational and cultural centre for The Alh-e-Sunnat Ul-Jamaal organisation who follow the Brailvi movement of the Sunni Hanafi school of thought (madhab) in Islam jurisprudence (Fiqh) within the framework of Quran and Sunna.
- b. To recruit and appoint an Imam who is educated or qualified the the Hanafi Brailvi Fiqh and to ensure that the can any of his assistant staff duly appointed carry out their duties in accordance with the teaching and spirit of the Hanafi Brailvi school of thought as defined (3a) above in this constitution.
- c. To manage the performance of the Imam and all staff recruited at least annually.
- d. To ensure that Daily Prayers (Salah) are conducted at the specific times.
- e. To arrange those special prayers on occasions of month of Ramadhan (tarawih), Eid-ul-Fitr and Eid-ul-Adha and other religious festivals are performed and associated facilities and arrangements are provided for the benefit of the Muslim congregation.

The policies adopted in furtherance of these objects are consistent and there has been no change in these during the year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

Islamic Brotherhood is registered with Charity Commission (No.1172391) and constituted by Deed of Trust.

The Trustees report was approved by the Board of Trustees.

Mr M Arif  
**Chairperson**

15 January 2024

# ISLAMIC BROTHERHOOD

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ISLAMIC BROTHERHOOD

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I report to the Trustees on my examination of the financial statements of Islamic Brotherhood (the charity) for the year ended 31 December 2022.

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

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

### **Kaiser Nouman Nathan LLP**

57 Alfred Street  
Birmingham  
B12 8JP

Dated: 15 January 2024

# ISLAMIC BROTHERHOOD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

|   |       | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£      | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£      |
|---|-------|------------------------------------|----------------------------------|-------------------------|------------------------------------|----------------------------------|-------------------------|
|   | Notes |                                    |                                  |                         |                                    |                                  |                         |
| <b>Income from:</b>                                       |       |                                    |                                  |                         |                                    |                                  |                         |
| Donations and legacies                                    | 3     | 129,153                            | -                                | 129,153                 | 132,796                            | -                                | 132,796                 |
| Charitable activities                                     | 4     | 8,029                              | -                                | 8,029                   | 7,000                              | -                                | 7,000                   |
| <b>Total income</b>                                       |       | <u>137,182</u>                     | <u>-</u>                         | <u>137,182</u>          | <u>139,796</u>                     | <u>-</u>                         | <u>139,796</u>          |
| <b>Expenditure on:</b>                                    |       |                                    |                                  |                         |                                    |                                  |                         |
| Charitable activities                                     | 5     | 100,658                            | -                                | 100,658                 | 105,306                            | -                                | 105,306                 |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | <u>36,524</u>                      | <u>-</u>                         | <u>36,524</u>           | <u>34,490</u>                      | <u>-</u>                         | <u>34,490</u>           |
| Fund balances at 1 January 2022                           |       | <u>1,238,809</u>                   | <u>410,000</u>                   | <u>1,648,809</u>        | <u>1,204,319</u>                   | <u>410,000</u>                   | <u>1,614,319</u>        |
| <b>Fund balances at 31 December 2022</b>                  |       | <u><u>1,275,333</u></u>            | <u><u>410,000</u></u>            | <u><u>1,685,333</u></u> | <u><u>1,238,809</u></u>            | <u><u>410,000</u></u>            | <u><u>1,648,809</u></u> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# ISLAMIC BROTHERHOOD

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

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|  | Notes | 2022           |                  | 2021           |                  |
|--|-------|----------------|------------------|----------------|------------------|
|  |       | £              | £                | £              | £                |
| <b>Fixed assets</b>                          |       |                |                  |                |                  |
| Property, plant and equipment                | 9     |                | 927,441          |                | 838,626          |
| <b>Current assets</b>                        |       |                |                  |                |                  |
| Trade and other receivables                  | 10    | 414,419        |                  | 412,110        |                  |
| Cash at bank and in hand                     |       | 345,664        |                  | 399,265        |                  |
|  |       | <u>760,083</u> |                  | <u>811,375</u> |                  |
| <b>Current liabilities</b>                   | 11    | (2,191)        |                  | (1,192)        |                  |
| Net current assets                           |       |                | 757,892          |                | 810,183          |
| <b>Total assets less current liabilities</b> |       |                | <u>1,685,333</u> |                | <u>1,648,809</u> |
| <b>Income funds</b>                          |       |                |                  |                |                  |
| Restricted funds                             |       |                | 410,000          |                | 410,000          |
| Unrestricted funds                           |       |                | 1,275,333        |                | 1,238,809        |
|  |       |                | <u>1,685,333</u> |                | <u>1,648,809</u> |

The financial statements were approved by the Trustees on 15 January 2024

Mr M Arif  
Chairperson

# ISLAMIC BROTHERHOOD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

---

### 1 Accounting policies

#### Charity information

Islamic Brotherhood is a registered charity with Charity Commission (No.1172391).

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Deed of Trust, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ISLAMIC BROTHERHOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                             |                       |
|-----------------------------|-----------------------|
| Freehold land and buildings | 2% on cost            |
| Fixtures and fittings       | 15% on net book value |
| Motor vehicles              | 20% on net book value |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# ISLAMIC BROTHERHOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

|                     | Unrestricted<br>funds | Unrestricted<br>funds |
|---------------------|-----------------------|-----------------------|
|                     | 2022                  | 2021                  |
|                     | £                     | £                     |
| Donations and gifts | 129,153               | 132,796               |

# ISLAMIC BROTHERHOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 4 Charitable activities

|                   | 2022<br>£    | 2021<br>£    |
|-------------------|--------------|--------------|
| Investment income | 7,800        | 7,000        |
| Bank interest     | 229          | -            |
|                   | <u>8,029</u> | <u>7,000</u> |

### 5 Charitable activities

|                               | 2022<br>£      | 2021<br>£      |
|-------------------------------|----------------|----------------|
| Staff costs                   | 37,209         | 36,112         |
| Depreciation                  | 25,540         | 21,194         |
| Alarm maintenance             | 681            | -              |
| Motor expenses                | 1,684          | 120            |
| Rates & insurance             | 7,875          | 8,561          |
| Light & heat                  | 9,502          | 8,470          |
| Printing, stationery & Advert | 1,554          | 2,736          |
| Telecommunication & postage   | 782            | 461            |
| Repairs & maintenance         | 2,676          | 3,000          |
| Cleaning                      | 1,459          | 1,001          |
| Parking rent                  | 300            | -              |
| Sundry expenses               | 8,249          | 3,327          |
| Bank charges                  | 1,272          | 1,194          |
| Book keeping                  | 300            | 222            |
| Accountancy fee               | 1,500          | 900            |
| Legal & Professional          | 75             | 18,008         |
|                               | <u>100,658</u> | <u>105,306</u> |
|                               | <u>100,658</u> | <u>105,306</u> |

### 6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

The average monthly number of employees during the year was:

| 2022<br>Number | 2021<br>Number |
|----------------|----------------|
| 2              | 2              |

# ISLAMIC BROTHERHOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 7 Employees (Continued)

| Employment costs   | 2022<br>£ | 2021<br>£ |
|--------------------|-----------|-----------|
| Wages and salaries | 37,209    | 36,112    |

There were no employees whose annual remuneration was more than £60,000.

### 8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 9 Property, plant and equipment

|                                    | Freehold land<br>and buildings<br>£ | Fixtures and fittings<br>£ | Motor vehicles<br>£ | Total<br>£ |
|------------------------------------|-------------------------------------|----------------------------|---------------------|------------|
| <b>Cost</b>                        |                                     |                            |                     |            |
| At 1 January 2022                  | 912,042                             | 50,825                     | -                   | 962,867    |
| Additions                          | 100,455                             | -                          | 13,900              | 114,355    |
| At 31 December 2022                | 1,012,497                           | 50,825                     | 13,900              | 1,077,222  |
| <b>Depreciation and impairment</b> |                                     |                            |                     |            |
| At 1 January 2022                  | 90,152                              | 34,089                     | -                   | 124,241    |
| Depreciation charged in the year   | 20,250                              | 2,510                      | 2,780               | 25,540     |
| At 31 December 2022                | 110,402                             | 36,599                     | 2,780               | 149,781    |
| <b>Carrying amount</b>             |                                     |                            |                     |            |
| At 31 December 2022                | 902,095                             | 14,226                     | 11,120              | 927,441    |
| At 31 December 2021                | 821,890                             | 16,736                     | -                   | 838,626    |

The carrying value of these investment properties included within property, plant and equipment is well in excess of £902,095 (2021 - £821,890).

### 10 Trade and other receivables

| Amounts falling due within one year: | 2022<br>£ | 2021<br>£ |
|--------------------------------------|-----------|-----------|
| Trade receivables and prepayments    | 414,419   | 412,110   |

# ISLAMIC BROTHERHOOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 11 Current liabilities

|                | 2022<br>£ | 2021<br>£ |
|----------------|-----------|-----------|
| Trade payables | 2,191     | 1,192     |

### 12 Analysis of net assets between funds

|   | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total Unrestricted<br>funds<br>2022<br>£ | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ |
|---|------------------------------------|----------------------------------|--|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31<br>December 2022 are<br>represented by: |                                    |                                  |  |                                    |                                  |                    |
| Property, plant and<br>equipment                            | 927,441                            | -                                | 927,441                                  | 838,626                            | -                                | 838,626            |
| Current assets/(liabilities)                                | 757,892                            | -                                | 757,892                                  | 810,183                            | -                                | 810,183            |
|   | <u>1,685,333</u>                   | <u>-</u>                         | <u>1,685,333</u>                         | <u>1,648,809</u>                   | <u>-</u>                         | <u>1,648,809</u>   |

### 13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

**ISLAMIC BROTHERHOOD COVENTRY**

England & Wales - Charity number 1172391

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# Accounts

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ISLAMIC BROTHERHOOD

THE MOSQUE EAGLE STREET COVENTRY CV1 4GP

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

KAISER NOUMAN NATHAN LLP

57 ALFRED STREET SPARKBROOK BIRMINGHAM B12 8JP

ISLAMIC BROTHERHOOD

YEAR ENDED 31 DECEMBER 2021

| <u>C O N T E N T S</u>              | <u>P A G E</u> |
|-------------------------------------|----------------|
| ASSOCIATION INFORMATION             | 1              |
| REPORT OF THE MANAGEMENT COMMITTEE  | 2              |
| REPORT OF THE INDEPENDENT EXAMINERS | 3              |
| STATEMENT OF FINANCIAL ACTIVITIES   | 4              |
| BALANCE SHEET                       | 5              |
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ISLAMIC BROTHERHOOD

YEAR ENDED 31 DECEMBER 2021

ASSOCIATION INFORMATION

|                                      |   |
|--------------------------------------|---|
| CHARITY REGISTRATION NUMBER          | 1172391   |
| CHAIRMAN                             | MR M ARIF   |
| VICE CHAIRMAN                        | MR AMIR AFZAL   |
| TREASURER                            | MR SHABBIR AHMED  |
| SECRETARY                            | MR MOHAMMAD MANSAB DAR  |
| ADDRESS                              | THE MOSQUE<br>EAGLE STREET<br>COVENTRY<br>CV1 4GP                                   |
| INDEPENDENT EXAMINERS<br>ACCOUNTANTS | KAISER NOUMAN NATHAN LLP<br>57 ALFRED STREET<br>SPARKBROOK<br>BIRMINGHAM<br>B12 8JP |
| BANKERS                              | BARCLAYS BANK PLC<br>COVENTRY BRANCH<br>FOLESHILL<br>COVENTRY                       |

## ISLAMIC BROTHERHOOD

### REPORT OF THE MANAGEMENT COMMITTEE

The Management Committee presents their report with the Financial Statements of the Charity for the year ended 31 December 2021.

The principal object of the Charity is to promote Islamic Education to children of the community.

#### STAUS

Islamic Brotherhood is registered with the Charity Commission ( No. 1172391 ) and constituted by Deed of Trust.

#### RESERVE POLICY

Cash reserves at the end of the year are generally carried forward to the following year to meet construction and other emergency costs.

Most of the financing requirements necessary for the projects came from the community in the form of donations.

In addition to the above stated project, a new funeral services project has just been included as part of the charity's overall projects in accordance with the charity's governing documents.

#### BY ORDER OF CHARITY TRUSTS

MR M ARIF  
Chairperson

21 September 2022

INDEPENDENT EXAMINERS REPORT  
TO THE MANAGEMENT COMMITTEE OF  
ISLAMIC BROTHERHOOD

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 4 to 8.

**RESPECTIVE RESPONSIBILITIES OF OFFICERS AND EXAMINER**

The charity's Management Committee are responsible for the preparation of the accounts. The charity's Management Committee consider that audit is not required for this year under Section 144(2) of the Charities Act 2011 (The 2011 Act) and that an Independent Examiner is needed.

It is our 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 STATEMENT**

Our 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 Officers 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 our examination, no matter has come to my attention:

- 1 which gives us 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 Act.

Have not been met; or

- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kaiser Nouman Nathan LLP  
57 Alfred Street  
Sparkbrook  
Birmingham  
B12 8JP

21 September 2022

ISLAMIC BROTHERHOOD

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2021

|  | <u>Notes</u> | <u>Unrestricted<br/>Funds</u><br>£ | <u>Restricted<br/>Funds</u><br>£ | <u>2021<br/>Total</u> | <u>2020</u><br>£ |
|--|--------------|------------------------------------|----------------------------------|-----------------------|------------------|
| <b>INCOME AND EXPENDITURE</b>                              |              |                                    |                                  |                       |                  |
| <b>INCOMING RESOURCES</b>                                  |              |                                    |                                  |                       |                  |
| Donations and Legacies                                     | 7            | 132,796                            | -                                | 132,796               | 79,474           |
| Investment Income  | 6            | 7,000                              | -                                | 7,000                 | 4,200            |
|  |              | -----                              | -----                            | -----                 | -----            |
| <b>TOTAL INCOMING RESOURCES</b>                            |              | <b>139,796</b>                     | <b>-</b>                         | <b>139,796</b>        | <b>83,674</b>    |
|  |              | -----                              | -----                            | -----                 | -----            |
| <b>RESOURCES EXPENDED</b>                                  |              |                                    |                                  |                       |                  |
| Charitable Activities                                      | 4            | 105,306                            | -                                | 105,306               | 80,244           |
|  |              | -----                              | -----                            | -----                 | -----            |
| <b>TOTAL RESOURCES EXPENDED</b>                            |              | <b>105,306</b>                     | <b>-</b>                         | <b>105,306</b>        | <b>80,244</b>    |
|  |              | -----                              | -----                            | -----                 | -----            |
| <b>NET INCOMING / EXPENDITURE<br/>RESOURCES (EXPENDED)</b> |              | <b>34,490</b>                      | <b>-</b>                         | <b>34,490</b>         | <b>3,430</b>     |
| <b>FUNDS BALANCES B/F 31.12.20</b>                         |              | <b>1,614,319</b>                   | <b>-</b>                         | <b>1,614,319</b>      | <b>1,610,889</b> |
|  |              | -                                  | -                                |                       |                  |
|  |              | -----                              | -----                            | -----                 | -----            |
| <b>FUNDS BALANCES C/F 31.12.21</b>                         |              | <b>1,648,809</b>                   | <b>-</b>                         | <b>1,648,809</b>      | <b>1,614,319</b> |
|  |              | =====                              | =====                            | =====                 | =====            |

ISLAMIC BROTHERHOOD  
BALANCE SHEET AS AT 31 DECEMBER 2021

|  | <u>Notes</u> | <u>2021</u> |           | <u>2020</u> |           |
|--|--------------|-------------|-----------|-------------|-----------|
|  |              | <u>£</u>    | <u>£</u>  | <u>£</u>    | <u>£</u>  |
| <b>FIXED ASSETS</b>                              |              |             |           |             |           |
| Tangible Assets                                  | 2            |             | 838,626   |             | 850,225   |
| <br><b>CURRENT ASSETS</b>                        |              |             |           |             |           |
| Cash in Hand & at Bank - Current A/c             |              | 399,265     |           | 355,766     |           |
| Debtors and Prepayment                           |              | 412,110     |           | 412,110     |           |
|  |              | 811,375     |           | 767,876     |           |
| <br><b>CREDITORS: Due within one year</b>        |              |             |           |             |           |
| Creditors and Accruals                           | 5            | 1,192       |           | 3,782       |           |
| <br><b>NET CURRENT (LIABILITIES)/ ASSETS</b>     |              |             |           |             |           |
|  |              |             | 810,183   |             | 767,876   |
| <br><b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |              |             |           |             |           |
|  |              |             | 1,648,809 |             | 1,614,319 |
| <br><b>FUNDS</b>                                 |              |             |           |             |           |
| Unrestricted                                     |              |             | 1,238,809 |             | 1,204,319 |
| Restricted                                       |              |             | 410,000   |             | 410,000   |
|  |              |             | 1,648,809 |             | 1,614,319 |

Approved on behalf of the management committee

MR M ARIF  
Chairperson

21 September 2022

ISLAMIC BROTHERHOOD  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2021

1) ACCOUNTING POLICIES

(a) Convention

The accounts have been prepared in accordance with the historical cost convention and in accordance with applicable accounting standards and the statement of Recommended Practice on Accounting by Charities (Charities SORP (FRS 102)).

(b) Depreciation

Depreciation is provided on tangible fixed assets in order to write off those assets over their anticipated useful lives. The bases and rates used are as follows:

|                                  |   |                                 |
|----------------------------------|---|---------------------------------|
| Freehold Property                | - | 2% per annum on cost            |
| Fixtures, Fittings and Equipment | - | 15% per annum on net book value |

(c) Income

Income is included in the income and expenditure account as soon as its receipt becomes due.

2. TANGIBLE ASSETS

| COST                              | <u>Freehold<br/>Properties</u><br>£ | <u>Fixtures Fittings<br/>and Equipment</u><br>£ | <u>Total</u><br>£ |
|-----------------------------------|-------------------------------------|---|-------------------|
| The Eagle Street Mosque Costs     | 284,477                             | -   | 284,477           |
| 1 Eagle Street Costs              | 76,499                              | -   | 76,499            |
| Addition – 68 George St, Coventry | 131,163                             | -   | 131,163           |
| Improvements Costs b/f            | 401,076                             | 41,230  | 442,306           |
| Additions during the year         | 18,827                              | 9,595   | 28,120            |
| At 31 December 2021               | <u>912,042</u>                      | <u>50,825</u>                                   | <u>962,867</u>    |
| <br>DEPRECIATION                  |                                     |   |                   |
| At 31 December 2020               | 71,911                              | 31,136  | 103,047           |
| Charge for the year               | 18,241                              | 2,953   | 21,194            |
| At 31 December 2021               | <u>90,152</u>                       | <u>34,089</u>                                   | <u>124,241</u>    |
| <br>NET BOOK VALUE                |                                     |   |                   |
| At 31 December 2021               | <u>821,890</u>                      | <u>16,736</u>                                   | <u>838,626</u>    |
| At 31 December 2020               | <u>840,131</u>                      | <u>10,094</u>                                   | <u>850,225</u>    |

3. FREEHOLD PROPERTY

In the opinion of Trustees the present day value of the freehold properties is well in excess of written down book value of £821,890 included in Balance Sheet.

ISLAMIC BROTHERHOOD

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2021

4. CHARITABLE ACTIVITIES

|                                      | <u>Unrestricted</u> | <u>Restricted</u> | <u>2021</u><br><u>Total</u> | <u>2020</u>   |
|--------------------------------------|---------------------|-------------------|-----------------------------|---------------|
|                                      | <u>£</u>            | <u>£</u>          | <u>£</u>                    | <u>£</u>      |
| Wages and NI                         | 36,112              | -                 | 36,112                      | 34,370        |
| Water Rates and Insurance            | 8,681               | -                 | 8,681                       | 5,124         |
| Light and Heat                       | 8,470               | -                 | 88,470                      | 8,814         |
| Telephone and Postage                | 461                 | -                 | 461                         | 605           |
| Printing Stationary and Advertising  | 2,736               | -                 | 2,736                       | 20,14         |
| Repairs and Renewals                 | 6,327               | -                 | 6,327                       | 1,469         |
| Accountancy and Book Keeping         | 1,122               | -                 | 1,122                       | 1,116         |
| Professional Fees                    | 18,008              | -                 | 18,008                      | 4,968         |
| Bank Charges and Interest            | 1,194               | -                 | 1,191                       | 741           |
| Laundry and Cleaning and Disposal    | 1,001               | -                 | 1,001                       | 1,001         |
| Charitable Donation – Pakistan diama | -                   | -                 | -                           | -             |
| Sundry Expenses                      | -                   | -                 | -                           | -             |
| Depreciation                         | 21,194              | -                 | 21,194                      | 20,022        |
|                                      | <u>105,306</u>      | <u>-</u>          | <u>105,306</u>              | <u>80,244</u> |

5. CREDITORS AND ACCRUALS

|                              | <u>Unrestricted</u> | <u>Restricted</u> | <u>2021</u><br><u>Total</u> | <u>2020</u>  |
|------------------------------|---------------------|-------------------|-----------------------------|--------------|
|                              | <u>£</u>            | <u>£</u>          | <u>£</u>                    | <u>£</u>     |
| Wages /PAYE                  | 22                  | -                 | 22                          | 2,620        |
| Accountancy and Book Keeping | 900                 | -                 | 900                         | 900          |
| Light and Heat               | 270                 | -                 | 270                         | 262          |
|                              | <u>1,192</u>        | <u>-</u>          | <u>1,192</u>                | <u>3,782</u> |

6. Other Income and Resources refers to income from renting out 68 George Street, Coventry.

7. DONATIONS AND LEGACIES refers to contribution received by members of the Mosque.

## ISLAMIC BROTHERHOOD

### MANAGEMENT COMMITTEE AND INDEPENDENT EXAMINERS

#### RESPONSIBILITY FOR THE ACCOUNTS

##### 1. MANAGEMENT COMMITTEE'S RESPONSIBILITIES

The management committee is required to prepare the financial statements for each period which give a true and fair view of the statements of affairs of the projects as at the end of the accounting year and of the incoming resources and application of resources for the year. In preparing the accounts suitable accounting policies have been used and applied consistently and reasonable and prudent judgements and estimates have been made. Applicable accounting standards have been followed. The accounts have been prepared on the going concern basis. The management committee is also responsible for ensuring that proper accounting records are kept and sufficient internal controls maintained to safeguard the assets of the projects and detect fraud or any other irregularities.

##### 2. INDEPENDENT EXAMINER'S RESPONSIBILITIES

The examiner is required to carry out procedures specified within the general directions given by the Charity Commissions.

The Independent Examiner will also report to the members if the following requirements are not met:-

- The committee has not maintained accounting records of accounts according to the Act.
- The accounts are not in agreement with the accounting records and do not comply with the accounting requirements of the Act.

##### 3. CHARITABLE OBJECTS

The Trustees of the charity working and performing their duties within the defined parameters of governing documents as some of the objectives are listed as an example below:

- a) To serve, manage, maintain and develop the Noorul-Islam Jamia (Mosque) Coventry (Eagle Street) as the main religious, educational and cultural centre for The Alh-e-Sunnat Ul-Jamaal organisation who follow the Brailvi movement of the Sunni Hanafi school of thought (madhab) in Islam jurisprudence (Fiqh) within the framework of Quran and Sunna.
- b) To recruit and appoint an Imam who is educated or qualified the the Hanafi Brailvi Fiqh and to ensure that the can any of his assistant staff duly appointed carry out their duties in accordance with the teaching and spirit of the Hanafi Brailvi school of thought as defined (3a) above in this constitution.
- c) To manage the performance of the Imam and all staff recruited at least annually.
- d) To ensure that Daily Prayers (Salah) are conducted at the specific times.
- e) To arrange that special prayers on occasions of month of Ramadhan (tarawih), Eid-ul-Fitr and Eid-ul-Adha and other religious festivals are performed and associated facilities and arrangements are provided for the benefit of the Muslim congregation.

**ISLAMIC BROTHERHOOD COVENTRY**

England & Wales - Charity number 1172391

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# Accounts

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ISLAMIC BROTHERHOOD

THE MOSQUE EAGLE STREET COVENTRY CV1 4GP

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

KAISER NOUMAN NATHAN LLP

57 ALFRED STREET SPARKBROOK BIRMINGHAM B12 8JP

ISLAMIC BROTHERHOOD

YEAR ENDED 31 DECEMBER 2020

C O N T E N T S

P A G E

|  |     |
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| 3<br>REPORT OF THE INDEPENDENT EXAMINERS |     |
| STATEMENT OF FINANCIAL ACTIVITIES        | 4   |
| BALANCE SHEET                            | 5   |
| NOTES TO THE ACCOUNTS                    | 6-7 |



ISLAMIC BROTHERHOOD

REPORT OF THE MANAGEMENT COMMITTEE

The Management Committee presents their report with the Financial Statements of the Charity for the year ended 31 December 2020.

The principal object of the Charity is to promote Islamic Education to children of the community.

STAUS

Islamic Brotherhood is registered with the Charity Commission ( No. 1172391 ) and constituted by Deed of Trust.

RESERVE POLICY

Cash reserves at the end of the year are generally carried forward to the following year to meet construction and other emergency costs.

Most of the financing requirements necessary for the projects came from the community in the form of donations.

In addition to the above stated project, a new funeral services project has just been included as part of the charity's overall projects in accordance with the charity's governing documents.

BY ORDER OF CHARITY TRUSTS

MR M ARIF  
Chairperson

23 September 2021

INDEPENDENT EXAMINERS REPORT  
TO THE MANAGEMENT COMMITTEE OF  
ISLAMIC BROTHERHOOD

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 4 to 8.

**RESPECTIVE RESPONSIBILITIES OF OFFICERS AND EXAMINER**

The charity's Management Committee are responsible for the preparation of the accounts. The charity's Management Committee consider that audit is not required for this year under Section 144(2) of the Charities Act 2011 (The 2011 Act) and that an Independent Examiner is needed.

It is our 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 STATEMENT**

Our 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 Officers 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 our examination, no matter has come to my attention:

- 1 which gives us 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 Act.

Have not been met; or

2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*KNW UP*

Kaiser Nouman Nathan LLP  
57 Alfred Street  
Sparkbrook  
Birmingham  
B12 8JP

23 September 2021

ISLAMIC BROTHERHOOD  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 DECEMBER 2020

|  | <u>Note</u><br><u>s</u> | <u>Unrestric</u><br><u>ted</u><br><u>Funds</u><br><u>£</u> | <u>Restrict</u><br><u>ed</u><br><u>Funds</u><br><u>£</u> | <u>2020</u><br><u>Total</u> | <u>2019</u><br><br><u>£</u> |
|--|-------------------------|--|--|-----------------------------|-----------------------------|
| <b>INCOME AND EXPENDITURE</b>                          |                         |  |  |                             |                             |
| <b>INCOMING RESOURCES</b>                              |                         |  |  |                             |                             |
| Donations and Legacies                                 | 7                       | 79,474   | -  | 79,474                      | 122,318                     |
| Investment Income                                      | 6                       | 4,200  | -  | 4,200                       | 8,623                       |
|  |                         | -----  | -----  | -----                       | -----                       |
| <b>TOTAL INCOMING RESOURCES</b>                        |                         | <b>83,674</b>  | <b>-</b>   | <b>83,674</b>               | <b>130,941</b>              |
|  |                         | -----  | -----  | -----                       | -----                       |
| <b>RESOURCES EXPENDED</b>                              |                         |  |  |                             |                             |
| Charitable Activities                                  | 4                       | 80,244   | -  | 80,244                      | 97,185                      |
|  |                         | -----  | -----  | -----                       | -----                       |
| <b>TOTAL RESOURCES EXPENDED</b>                        |                         | <b>80,244</b>  | <b>-</b>   | <b>80,244</b>               | <b>97,185</b>               |
|  |                         | -----  | -----  | -----                       | -----                       |
| <b>NET INCOMING / EXPENDITURE RESOURCES (EXPENDED)</b> |                         | <b>3,430</b>   | <b>-</b>   | <b>3,430</b>                | <b>33,756</b>               |
| <b>FUNDS BALANCES B/F 31.12.19</b>                     |                         | <b>1,305,889</b>   | <b>305,000</b>   | <b>1,610,889</b>            | <b>1,577,133</b>            |
| <b>TRANSFER</b>  |                         | <b>( 105,000)</b>  | <b>105,000</b>   | <b>-</b>                    | <b>-</b>                    |

|                                |           |         |           |           |
|--------------------------------|-----------|---------|-----------|-----------|
| FUNDS BALANCES C/F<br>31.12.20 | 1,204,319 | 410,000 | 1,614,319 | 1,610,889 |
|                                | =====     | =====   | =====     | =====     |
|                                | ===       | ===     | ===       | ===       |

- 4 -

ISLAMIC BROTHERHOOD

BALANCE SHEET AS AT 31 DECEMBER 2020

|  | <u>Note</u> | <u>2020</u> |           | <u>2019</u> |           |
|--|-------------|-------------|-----------|-------------|-----------|
|  | <u>s</u>    | <u>£</u>    | <u>£</u>  | <u>£</u>    | <u>£</u>  |
| <b>FIXED ASSETS</b>                              |             |             |           |             |           |
| Tangible Assets                                  | 2           |             | 850,225   |             | 870,247   |
| <b>CURRENT ASSETS</b>                            |             |             |           |             |           |
| Cash in Hand & at Bank -<br>Current A/c          |             | 355,766     |           | 437,809     |           |
| Debtors and Prepayment                           |             | 412,110     |           | 307,110     |           |
|  |             | -----       |           | -----       |           |
|  |             | 767,876     |           | 744,919     |           |
|  |             | -----       |           | -----       |           |
| <b>CREDITORS: Due within one year</b>            |             |             |           |             |           |
| Creditors and Accruals                           | 5           | 3,782       |           | 4,277       |           |
|  |             | -----       |           | -----       |           |
| <b>NET CURRENT (LIABILITIES) /<br/>ASSETS</b>    |             |             | 764,094   |             | 740,642   |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |             |             |           |             |           |
|  |             |             | 1,614,319 |             | 1,610,889 |
|  |             |             | =====     |             | =====     |
|  |             |             | ==        |             | ====      |

FUNDS

|              |               |           |
|--------------|---------------|-----------|
| Unrestricted | 1,204.3<br>19 | 1,305,889 |
| Restricted   | 410,0<br>00   | 305,000   |
|              | <hr/>         | <hr/>     |
|              | 1,614,3<br>19 | 1,610,889 |
|              | =====         | =====     |
|              | ==            | ===       |

Approved on behalf of the management committee

MR M ARIF  
Chairperson

23 September 2021

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ISLAMIC BROTHERHOOD

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2020

1) ACCOUNTING POLICIES

(a) Convention

The accounts have been prepared in accordance with the historical cost convention and in accordance with applicable accounting standards and the statement of Recommended Practice on Accounting by Charities (Charities SORP (FRS 102)).

(b) Depreciation

Depreciation is provided on tangible fixed assets in order to write off those assets over their anticipated useful lives. The bases and rates used are as follows:

- Freehold Property - 2% per annum on cost
- Fixtures, Fittings and Equipment - 15% per annum on net book value

(c) Income

Income is included in the income and expenditure account as soon as its receipt becomes due.

2. TANGIBLE ASSETS

|      | <u>Freehold<br/>Properties</u> | <u>Fixtures<br/>Fittings<br/>and Equipment</u> | <u>Total</u> |
|------|--------------------------------|--|--------------|
| COST | £                              | £  | £            |

|                                   |                |               |                |
|-----------------------------------|----------------|---------------|----------------|
| The Eagle Street Mosque Costs     | 284,477        | -             | 284,477        |
| 1 Eagle Street Costs              | 76,499         | -             | 76,499         |
| Addition - 68 George St, Coventry | 131,163        | -             | 131,163        |
| Improvements Costs b/f            | 401,076        | 41,230        | 442,306        |
| Additions during the year         | 18,827         | -             | 18,827         |
| At 31 December 2020               | <u>912,042</u> | <u>41,230</u> | <u>953,272</u> |

#### DEPRECIATION

|                     |               |               |                |
|---------------------|---------------|---------------|----------------|
| At 31 December 2019 | 53,670        | 29,355        | 83,025         |
| Charge for the year | 18,241        | 1,781         | 20,022         |
| At 31 December 2020 | <u>71,911</u> | <u>31,136</u> | <u>103,047</u> |

#### NET BOOK VALUE

|                     |                         |                        |                         |
|---------------------|-------------------------|------------------------|-------------------------|
| At 31 December 2020 | <u>840,131</u><br>===== | <u>10,094</u><br>===== | <u>850,225</u><br>===== |
|                     | =                       |                        | ===                     |
| At 31 December 2019 | <u>858,372</u><br>===== | <u>11,875</u><br>===== | <u>870,247</u><br>===== |
|                     | =                       |                        | ===                     |

### 3. FREEHOLD PROPERTY

In the opinion of Trustees the present day value of the freehold properties is well in excess of written down book value of £840,131 included in Balance Sheet.

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## ISLAMIC BROTHERHOOD

### NOTES TO THE ACCOUNTS

#### YEAR ENDED 31 DECEMBER 2020

| 4. CHARITABLE ACTIVITIES            | <u>Unrestrict</u> | <u>Restrict</u> | <u>2020</u>  | <u>2019</u> |
|-------------------------------------|-------------------|-----------------|--------------|-------------|
|                                     | <u>ed</u>         | <u>d</u>        | <u>Total</u> |             |
|                                     | <u>£</u>          | <u>£</u>        | <u>£</u>     | <u>£</u>    |
| Wages and NI                        | 34,370            | -               | 34,370       | 43,850      |
| Water Rates and Insurance           | 5,124             | -               | 5,124        | 5,414       |
| Light and Heat                      | 8,814             | -               | 8,814        | 8,611       |
| Telephone and Postage               | 605               | -               | 605          | 716         |
| Printing Stationary and Advertising | 2,014             | -               | 2,014        | 2,521       |
| Repairs and Renewals                | 1,469             | -               | 1,469        | 3,780       |
| Accountancy and Book Keeping        | 1,116             | -               | 1,116        | 1,207       |
| Professional Fees                   | 4,968             | -               | 4,968        | 964         |

|                                     |               |          |               |               |
|-------------------------------------|---------------|----------|---------------|---------------|
| Bank Charges and Interest           | 741           | -        | 741           | 1,090         |
| Laundry and Cleaning and Disposal   | 1,001         | -        | 1,001         | 1,103         |
| Charitable Donation - Pakistandiana | -             | -        | -             | 7,545         |
| Sundry Expenses                     | -             | -        | -             | 48            |
| Depreciation                        | 20,022        | -        | 20,022        | 20,336        |
|                                     | <u>80,244</u> | <u>-</u> | <u>80,244</u> | <u>97,185</u> |
|                                     | =====         | =====    | =====         | =====         |
|                                     | =             | ===      | ====          | ====          |

5. CREDITORS AND ACCRUALS

|                              | <u>Unrestrict</u> | <u>Restrict</u> | <u>2020</u>  | <u>2019</u>  |
|------------------------------|-------------------|-----------------|--------------|--------------|
|                              | <u>ed</u>         | <u>d</u>        | <u>Total</u> |              |
|                              | <u>£</u>          | <u>£</u>        | <u>£</u>     | <u>£</u>     |
| Wages /PAYE                  | 2,620             | -               | 2,620        | 3,124        |
| Accountancy and Book Keeping | 900               | -               | 900          | 900          |
| Light and Heat               | 262               | -               | 262          | 253          |
|                              | <u>3,782</u>      | <u>-</u>        | <u>3,782</u> | <u>4,277</u> |
|                              | =====             | =====           | =====        | =====        |
|                              |                   |                 | ==           | ==           |

6. Other Income and Resources refers to income from renting out 68 George Street, Coventry.

7. DONATIONS AND LEGACIES refers to contribution received by members of the Mosque.

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ISLAMIC BROTHERHOOD

MANAGEMENT COMMITTEE AND INDEPENDENT EXAMINERS

RESPONSIBILITY FOR THE ACCOUNTS

1. MANAGEMENT COMMITTEE'S RESPONSIBILITIES

The management committee is required to prepare the financial statements for each period which give a true and fair view of the statements of affairs of the projects as at the end of the accounting year and of the incoming resources and application of resources for the year.

In preparing the accounts suitable accounting policies have been used and applied consistently and reasonable and prudent judgements and estimates have been made. Applicable accounting standards have been followed. The accounts have been prepared on the going concern basis. The management committee is also responsible for ensuring that proper accounting records are kept and sufficient internal controls maintained to safeguard the assets of the projects and detect fraud or any other irregularities.

## 2. INDEPENDENT EXAMINER'S RESPONSIBILITIES

The examiner is required to carry out procedures specified within the general directions given by the Charity Commissions.

The Independent Examiner will also report to the members if the following requirements are not met:-

- The committee has not maintained accounting records of accounts according to the Act.
- The accounts are not in agreement with the accounting records and do not comply with the accounting requirements of the Act.

## 3. CHARITABLE OBJECTS

The Trustees of the charity working and performing their duties within the defined parameters of governing documents as some of the objectives are listed as an example below:

- a) To serve, manage, maintain and develop the Noorul-Islam Jamia (Mosque) Coventry (Eagle Street) as the main religious, educational and cultural centre for The Alh-e-Sunnat Ul-Jamaal organisation who follow the Brailvi movement of the Sunni Hanafi school of thought (madhab) in Islam jurisprudence (Fiqh) within the framework of Quran and Sunna.
- b) To recruit and appoint an Imam who is educated or qualified the the Hanafi Brailvi Fiqh and to ensure that the can any of his assistant staff duly appointed carry out their duties in accordance with the teaching and spirit of the Hanafi Brailvi school of thought as defined (3a) above in this constitution.
- c) To manage the performance of the Imam and all staff recruited at least annually.
- d) To ensure that Daily Prayers (Salah) are conducted at the specific times.
- e) To arrange that special prayers on occasions of month of Ramadhan (tarawih), Eid-ul-Fitr and Eid-ul-Adha and other religious festivals are performed and associated facilities and arrangements are provided for the benefit of the Muslim congregation.