



BIRMINGHAM MASJID & DAWAH CENTRE

Annual Review 2023/24

Table of Contents

| | |
|---------------------------------|--|
| 01 | INTRODUCTION |
| Welcome from Trustee in Charge | 3-4 |
| 02 | CHILDREN & ADULT EDUCATION SERVICES |
| Evening Madrasa | 5 |
| Adult Education | 6 |
| 03 | RELIGIOUS SERVICES |
| Religious Services | 6 |
| Issues of Religion and Fatawaa | 7 |
| Ramadan Provisions | 7 |
| Prayer Timetable | 8 |
| Tarbiyyah Programme | 8 |
| Eid Prayers | 8 |
| Hajj Training | 9 |
| Islam Awareness Project | 9 |
| 04 | COMMUNITY SERVICES |
| Services for Marriage | 10 |
| Funeral Ceremonies | 10 |
| Service for Broadcasting | 10 |
| 05 | YOUTH SERVICE |
| Youth Program | 11 |
| Sisters Facility | 11 |
| 06 | EVENTS |
| Winter Family Conference | 12 |
| Public Conference | 13 |
| Fajr Knights | 13 |
| Bangla Bayan | 13 |
| Workshops | 13 |
| 07 | PREMISES & FACILITIES |
| Premises and Facilities | 14 |
| Maintenance and Renovation Work | 14 |
| Mosque Extension | 14-15 |
| 08 | FINANCE |
| Finance | 15 |
| 09 | MANPOWER |
| Volunteers | 16 |
| Staff List | 16 |
| Council of Management 2023-2024 | 17 |
| Trustees of BDMC 2023-2024 | 17 |
| 10 | CONTACT INFORMATION |
| Contact Us | 18 |

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

إِنَّمَا يَعْمُرُ مَسَاجِدَ اللَّهِ مَنْ آمَنَ بِاللَّهِ وَالْيَوْمِ
الْآخِرِ وَأَقَامَ الصَّلَاةَ وَآتَى الزَّكَاةَ
وَلَمْ يَخْشَ إِلَّا اللَّهَ فَعَسَىٰ أُولَٰئِكَ أَنْ يَكُونُوا مِنَ
الْمُهْتَدِينَ

(سورة التوبة ، الآية : 18)

The house of Allah (SWT) shall be maintained only by those who believe in Allah (SWT) and the Last Day; perform As-Salat , and give Zakat and fear none but Allah. It is they who are on true guidance.

(Surah At -Taubah, Verse: 18)

Welcome Message from Trustee in Charge

In the name of Allah ﷻ, the Most Gracious, the Most Compassionate. All praise belongs to Allah ﷻ, the Lord of the Universe, the Master of the Day of Judgement, who has who has guided us to the straight path and blessed us with the ability to perform righteous deeds. Indeed, our prayers, sacrifices, living, and dying are all for Allah, the Lord of the worlds. May peace and blessings be upon our beloved Prophet Muhammad ﷺ, his family, his companions, and all those who follow him until the Day of Judgement.

I recall with gratitude the first prayer held in this mosque on Monday, 20th February 2012. Myself alongside the Imam and a small group of locals, prayed our first Zuhr congregation—a momentous occasion. Before this, this building served as a house of vice, where Allah's name was not remembered. After a long period without a building of our own, we were shown this building by Mw Mahbub Uddin. At that time, as the president of our dawah organisation, I had the privilege to advocate for the purchase of this disused pub. Today, twelve years later, the Birmingham Masjid and Dawah Centre has become a well-established and cherished landmark in this community.

Alhamdulillah, I am pleased to present our centre's very first annual review report which captures the achievements of the services and work carried out by the centre. Key notable achievements this year which are detailed in the report include:

- We submitted a lawful development application and secured approval from the council to operate as a mosque in addition to a madrasa.
- Reviewed the maktab syllabus and curriculum and moved to the Nasiha text books for all our students, introducing termly exams and student ability based classes.
- Issued new terms and conditions to all staff to improve staff performance and well being.
- Introduced 10 new written policies in line with Charity Commission guidelines.
- Brought a Hafiz from Egypt for the first time to jointly lead the Taraweeh prayers and run quran and tajweed classes for adults.
- Organised adult educational sessions on Fiqh of Hajj and tafsir classes by our Imam, fiqh of Taharah by our Trustee in Charge after Fajr during Ramadan.
- Improved our prayer timetable design and information.
- Established a new information publicity on our mosque TVs
- Added new digital donation collection machines
- Introduced second Jummah to accommodate increased musalli numbers
- We now have female involvement to ensure sister representation in the running of the mosque facility, especially for sisters' prayer area.
- Organised workshops in partnership with Community Foundation to raise awareness on Covid and childhood immunisation.
- Reintroduced Community Iftar with 30 families providing food to just under 1000 iftari in Ramadan
- We have established a youth budget and a dedicated youth group to run weekly youth activities from the mosque in Partnership with Muslim Community Association EW Youth Group with sponsorship and financial support from Community Foundation.
- Organised Qiyamul Lyal and Fajr Knights challenge for youths

- We have set up our own internal payroll PAYE for staff
- We have established monthly finance reporting using a comprehensive Excel report template
- Discontinued landline which was not needed saving hundreds of pounds.
- New mobile phone and free sim card donated by Community Foundation for mosque use.
- We have saved £2000 insurance renewal payment by negotiating with other companies.
- Supported 22 masjid/centres/madrasah to collect at BMDC, raising for them £11,063.85

Looking Ahead

In the upcoming year, we aim to:

- Establish a well-structured food bank service and regular estate cleaning
- Establish a weekend madrasa with Arabic language and Alimiyya programme.
- Recruit a full time Hafiz with fluent Arabic and English
- Plan for a much-needed extension to the mosque and halls.

It is both an honour and a responsibility to serve as the trustee in charge of the Management Committee. I am deeply grateful for the mutual respect, dedication, and ikhlas demonstrated by all members, musallis, staff, and volunteers. As a human, I acknowledge my imperfections. I ask Allah ﷻ to forgive my mistakes and shortcomings and sincerely request your forgiveness if I have wronged or been unjust in any decision-making.

I extend my heartfelt gratitude to all of you for attending this annual gathering. I also thank the Management committee and volunteers for their unwavering support and tremendous contributions over the past year. We pray to Allah ﷻ to accept our righteous deeds, forgive our shortcomings, and bestow His mercy upon the volunteers, trustees, musallis, and well-wishers who dedicated their time, wealth, and efforts to establishing and maintaining this centre.

Jazakum Allahu Khairan



Nozmul Hussain
Trustee in Charge
Birmingham Masjid and Dawah Centre

CHILDREN & ADULT EDUCATION SERVICES

Evening Madrasah

Alhamdulillah, BMDC started children's education service by opening its Maktab in 2012. The Madrasah operates five days a week, from Monday to Friday. Classes are held daily from 4:30pm to 6:30pm. The monthly fee for each student is £40. A £5 discount is offered if there is more than two children from the same household. This year there was 130 students studying at the Madrasah, consisting of 70 boys and 60 girls. The institution has four boys' classes and three girls' classes, and one boys hifz class. There is a waiting list of students, indicating a demand to open additional classes. The Madrasah has conducted one teacher training session lead by the trustee in charge to ensure the continuous development of staff.



Alhamdulillah, most of the boys and girls have memorised Juz Amma and other Surahs. Each student has memorised at least 10-20 Ahadith along with their meanings and key points. As per the new curriculum and syllabus introduced by the Trustee in Charge students have been studying the basic biographies of several prophets, including our Prophet Muhammad (peace be upon him). They have learned fundamental Fiqh, read the books on Adab and Akhlaq, and learned the rules of Salah, including how to lead the Janaza prayer. In the Hifz class, three boys have memorised approximately 14 Juz, while the rest have memorised up to 10 Juz. Children are now allocated to class based on ability and are no longer in mixed ability class.

CHILDREN AND ADULT EDUCATION SERVICES

Adult Education

Birmingham Masjid and Dawah Centre offers a number of adult provision to support the need in the community.

Tajweed course for adults: Tajweed Circle is held every Wednesday at 11 am for Bangla-speaking people and after isha for English-speaking brothers and every Tuesday at 11 am tajweed classes for women are held.

Weekly Bangla Tafsir for men following the Isha prayer.

Our centre regularly offered adult talim program, through the Muslim Community Association Birmingham North units at various times each week. We also host a community tea gathering once a month, open to local volunteers and Musali.

RELIGIOUS SERVICES



Birmingham Masjid and Dawah Centre is known for its facilities for both male and female congregations. The Jumu'ah and five times daily prayers are held at the Birmingham Masjid And Dawah Centre, which is open year-round for anyone to offer their Salaah. The congregation where the five daily prayers are held has an average attendance of 80 people during the past year; on Fridays, the number rises to around 400 for the Jumu'ah prayer, depending on the holidays. Congregational prayer attendance is constantly rising, which puts more demand on the mosque's infrastructure and utilities.

RELIGIOUS SERVICES

Issues of Religion and Fatawaa

Our Imam has worked and continue to work to help the community uphold the morals and duties of our deen. Alhamdulillah, our highly qualified Imaam is equipped with the knowledge and information necessary to address the vast majority of queries and problems.

Ramadan Provisions



During Ramadan 20 rakat Tarawih prayers were held after Isha prayer. Alhamdulillah this year for the first time we had a sheikh from Egypt to jointly lead taraweeh prayer. We also reintroduced Iftar provision where 30 families took part to provide just under 1000 iftaris to break fast. We had 10 Mut'takifeen registered to spend the final ten nights of Ramadan in the mosque this year who were provided with sheri and Iftar along with their own private chambers.

Welcome Ramadan programme was called on 3rd March. Our respected guest Dr Mahmud bin Sayeed and Dr Zubair Rahim spoke at the event hosted by our Trustee in Charge. In addition we also arranged talks for youths, nasseed and quiz competition with prize sponsored by Community Foundation

During the auspicious month of Ramadan, the mosques offered a variety of extra services and amenities which included fiqh lessons after fajr, short nasiha after Asr and before Isha.

RELIGIOUS SERVICES

Prayer Timetable

The timetable was redesigned to make it more pleasing to look at and read. New services of BMDC were added and old adverts not being paid removed. Jamaah times are adjusted within fiqh guidance to make it convenient for our Musali to attend. The BMDC continued to distribute its prayer timetables throughout mosallies. Approximately 500 timetables are printed every two month. The timetable is also available to view online in our website.

Tarbiyyah Programme



To meet the spiritual requirements of various age groups and assist them in becoming better Muslims, we organised regular tarbiyyah programmes. These programmes were further supported through regular hadith and “good deeds” discussions after each zuhr prayer. Alongside weekly Islamic programs such as the Qur’anic Tafseer, Darsul Hadith, a number of renowned speakers both from the UK as well as from abroad, were invited to the Centre throughout the year to deliver sermons, talks and lectures, aimed at all aspects of Muslim life. These were very well received by the community.

Eid Prayers

We have been holding the Eid Jamaat outside in our yard since last few years if the weather permits. Over the past year, the number of Muslims at the Eid Jamaat has ranged from 400 to 500, depending on whether or not other mosques are also celebrating Eid on the same day. The Centre hosted 3 Jamaats in order to sustain the massive turnout. The Centre has also organised Qurbani to support individuals who needed assistance performing Qurbani through a charity trust in Bangladesh. This year we conducted Qurbani of 5 cows and 10 Goats..

RELIGIOUS SERVICES



Hajj Training

To instruct pilgrims on the rites of the holy Hajj, a Hajj training has been held. The arrangements for men and women were different. There were about 10 Hujjaj who took part in this auspicious training.



Islam Awareness Project

We have continued to assist and encourage new converts to Islam. This year, two men and one woman took their shahadah with us.

COMMUNITY SERVICES

Services For Marriage

To facilitate a smooth transition into married life, our marriage service provides in house and site visits to conduct nikkah and certificate signing. We will charge £200 for the nikkah service.

Funeral Ceremonies

Funeral services are among the most important services we provide during the most difficult times for the family of the deceased. This year we conducted funeral services to 2 deceased persons.

Our services include:

- Arrangements for Janazah (funeral) prayers
- Making arrangements for a local burial

Service for Broadcasting

This year, we maintained our scanner service, which broadcasts all of the public events hosted at the Centre in addition to the regular prayers. Our scanning service now operates within a 5-mile radius of the Centre. We sold 15 / scanners to the general public this year.



YOUTH SERVICE

Youth Program

The Youth program is still growing. Approximately 35 to 50 young people presently attend the weekly sessions, which are still held every Sunday after the Zohr prayer. Children take part in Qur'anic classes, Tajweed classes, Dars e Qur'an, Dars e Hadith, and other study circles as part of the program. These kinds of programs inspire young people, who then ask for more of them, and parents value them, particularly the quiz competition.



Sisters Facility

There is now a study circle every weekend for girls aged 11 to 18 covering Tafseer, Hadith, Fiqh, Tajweed, and the Prophet's Seerah (SAW), as well as contemporary issues. For the children's circle a formal curriculum was developed to try to give them sufficient and necessary education about Islam. Weekly Arabic and Tajweed courses have also been introduced this year. In addition, Eid gatherings and coffee mornings are held regularly, to which non-Muslims are also invited. The work is lead by our volunteer sisters Asia Hoseen, Dr. Zainab and Mazkura Begum.

EVENTS

Winter Family Conference

The Winter Family Conference was held on 24 December. It was a highly inspiring event, including Quran recitation, a talent show, essay writing, story writing, Naseed, and a Talk and Quiz competition (Kahoot) for boys and girls aged 9-11 and 12-18. All participants were given prizes. The event was joined by Hasan Kawsur Ahmed, Dilowar Hussain Khan, Sheikh Shahid Ullah Azhai, and Nozmul Hussain. It was segregated for brothers and sisters, and approximately 200 young people attended; we also served them food. It was a collaboration between Birmingham North, EW, and Sandwell branch.



EVENTS

Public Conference

BMDC organised a conference in collaboration with MCA Birmingham North, inviting professor Mofizur Rahman, Atiqur Rahman zilu, and Farid Miah. A large number of people attended. The honourable guest highlighted the life of our beloved Prophet (pbuh) and encouraged the audience to follow in his footsteps. After the conference, food was served to the audience.

Fajr knights

Alhamdulillah, the events were organised by The Birmingham Masjid and Dawah Centre for the first time, after fajr salah and includes Adhkar, a brief conversation, breakfast, sports, and salat ul Ishraq. It run from 23rd December and concluded on 5th January, open to children aged 7 to 18. There were about 20 boys that came who were awarded prizes. Our goal was to encourage boys to become more steadfast in their faith and develop the habit of attending salaah. Our young talents spoke about a variety of pertinent topics. The breakfast expenses were covered by Community Foundation.

Bangla Bayan

We organised a Bangla talk delivered by Sheikh Atiqur Rahman Tariq sahib. Approximately 200 people attended this auspicious event.. In this event the speaker advised the audience to be practicing Muslim in this country, so that other religious people could be encouraged to be Muslim and try to understand the reality of Islam.



Workshops

We held a talk to raise awareness of the scourge of Islamophobia on the community. Abdullah Saif from a local organisation was the main speaker.

Workshops in partnership with Community Foundation were also conducted to raise awareness of Covid support services and need to improve childhood immunisation.

PREMISES AND FACILITIES

After many years of waiting, a submission was made for lawful development certificate to approve us to use the building as a masjid in addition to a madrasah. Alhamdulillah the submission made by the trustee in charge was approved by the council. We will now be looking at making a planning application to extend the building.

The premises continues to be used regularly by eight different groups/bodies who use it to run EXCO meetings, unit meetings, review meetings, TS, TC and qiyam ul lyal. The user group comprises 8 different groups:

1. Birmingham North Branch
2. Lozells Unit
3. Handsworth unit
4. Sisters Unit
5. English Wing
6. Sandwell Branch
7. Regional Team
8. BMDC Management Committee

We have introduced a booking system to ensure there is no clash with dates. There has been occasions where lights, heating/cooling has been accidentally left on overnight. This is something that needs to be better managed.

Maintenance and Renovation Work

The major maintenance work carried out are as follows:

- Masjid carpet washed and major mosque spring clean.
- we have fixed a new door in the Wudu area as per health and safety requirements
- Sound system repaired in the ladies' prayer room
- The old marquee in the courtyard was removed and sold as it was damaged by the wind.
- Wudhu area tap and seats replaced
- Improved chemical storage to prevent access by children

Mosque Extension

Alhamdulillah, following securing the licence to operate as a mosque, our ambition is to submit an application for an extension at the rear yard to increase our masjid and madrasa capacity. We will be seeking to engage a professional company to work with us to maximise on the limited space to cater for the need of the community. We will conduct consultation with our musali, trustees, and volunteers to decide what we want to use the space for. Below are some draft drawings of the potential of the building.

PREMISES AND FACILITIES

Building elevation with a proposed design showing front, side and rear elevation.



FINANCE

Alhamdulillah we have established a new finance report and monitoring system. All income and expenditure are now properly recorded into an Excel template which is used to prepare a monthly report.

We have now costed each payment items for staff to make it each to calculate salary. We have set up our own internal payroll PAYE to calculate staff NI and Tax and pay HMRC accordingly. The work is done by the Trustee in Charge.

MANPOWER

Volunteers

The volunteers team has remained supportive of the BMDC and is always working to make the centre better while meeting all of Musalli's needs. Due to their extensive involvement in all facets of BMDC, the members have emerged as Musalli's primary communication channel. Below is a summary of the operations and activities:

Friday Jum'ah events Activities are organised by the team. These include taking care of the road parking control, guiding Musalli inside and making sure all available spaces are used, gathering donations within the mosque, and ushering them out. Typically, 5-7 members participate in these roles.

Eid Day: The volunteer team plans every event from Faj'r Salah to the final Jamaat of the day on Eid Day. On this day, about 10 volunteer members give their time.

Ramadan: The members help with iftar distribution, cleaning, water distribution, and supervising children inside the mosque.

Staff List

| No | Name | Job Title |
|----|----------------------|-----------------------|
| 1 | Mahbubul Haque | Head Teacher and Imam |
| 2 | M Saidul Islam | Imam and Teacher |
| 3 | M Minhaj Uddin | Imam and Teacher |
| 4 | M Abdullah al- Hadi | Teacher |
| 5 | Nayeema Beheshti | Teacher |
| 6 | Sajna Hussain | Teacher |
| 7 | Syeda Jahan | Teacher |
| 8 | Lubaba Begum | Teacher |
| 9 | Luthfur Rahman Belal | Imam (Volunteer) |

MANPOWER

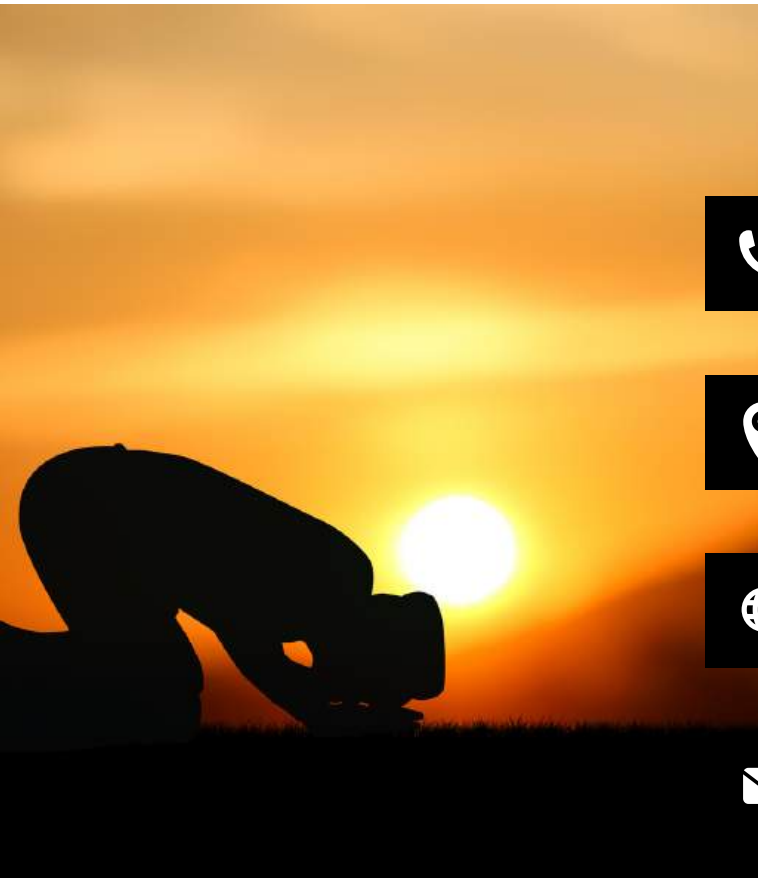
Council of Management 2023-2024

| | |
|---------------------|--------------------------|
| Centre In Charge | Nozmul Hussain |
| Office Secretary | Maulana Mustakim Burhani |
| Religious | Maulana Saif Uddin |
| Treasurer | Muhidur Rahman Chowdhury |
| Assistant Treasurer | Atik Hussain |
| Maintenance | Oli Miah |
| Premises | Abdul Malik |
| Volunteers | Belal Uddin |
| Extension | Maulana Mahbub Uddin |
| Ex Officio/Imam | Maulana Mahbubul haque |

Trustees of BMDC 2023/24

1. Halima Begum
2. Syed Jamirul Islam
3. Abu Tahir Md Mukarram Hasan
4. Abdullah Mohammad Ismail
5. Luthfur Rahman Belal
6. Farid Miah
7. Syeda Amrana Hasin
8. Farida Begum

CONTACT INFORMATION



Our Contact

**Phone :**

07823464193

**Address :**

148 Gerrard St, Lozells,
Birmingham, B19 2DR

**Website :**

www.bmdcmasjid.org.uk

**Email:**

bmdcmasjid@gmail.com

Charity Registration Number:- 1197916

Birmingham Masjid and Dawah Centre

Report and Accounts

31 March 2024

Report and accounts for the year ended 31 March 2024

Contents

| | Page |
|--|------|
| Charity information | |
| Birmingham Masjid and Dawah Centre Annual Report | 1 |
| Statement of directors' responsibilities | 9 |
| Independent Auditors' Report | 10 |
| <i>Funds Statements:-</i> | |
| Statement of Financial Activities | 12 |
| Statement of Financial Activities - Prior Year statement | 13 |
| Statement of total recognised gains and losses | 13 |
| Movements in funds | 14 |
| Revaluation reserves | 14 |
| Revenue Funds | 15 |
| Fixed Asset funds | 15 |
| Income and Expenditure account | 16 |
| Summary of funds | 16 |
| Balance sheet | 17 |
| Cash flow statement | 18 |
| Notes to the accounts | 19 |

Birmingham Masjid and Dawah Centre Annual Report for the year ended 31 March 2024

The Birmingham Masjid and Dawah Centre present their Report and Accounts for the year ended 31 March 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Birmingham Masjid and Dawah Centre.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1197916.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The organisation is constituted and registered as a charity with the Charity Commission dated the 14 February 2022. There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The principal operating address, telephone number, email and web addresses of the charity are:-

148 Berners Street

Birmingham B19 2DR

Telephone 07823464193

Email Address: bmdcmasjid@gmail.com

Website: www.bmdcmasjid.org.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The following persons served as Trustee during the year ended 31 March 2024 :-

Farid Miah

Abdus Salam MD Masum

Abdullah Mohammed Ismail

Farida Begum

Halima Begum

Abu Tahir Mukarram Hasan

Amrana Hasin

Farid Miah

Syed Jamirul Islam

Lutfur Rahman Belal

Nozmul Hussain

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Birmingham Masjid and Dawah Centre Annual Report for the year ended 31 March 2024

Full details of the activities undertaken by the charity are captured in the annual review report.

In summary the charity has conducted five daily Prayer facilities for the Muslim worshippers. Religious teaching and learning facility has been provided daily in the evening supplementary classes for young people, along with weekly lectures and seminars for adults.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The charity has a strong impact on the local community by their local activities and also have many networks with local organisations and charities, this makes the charity more stronger and improves their ability to provide a better service to their worshipers, students and the local community at large.

Details of The Auditor

Nawaz Ali
Member of Certified Public Accountants
98 Lozells Road
Birmingham
B19 2TB

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time this report was approved are aware:-

- a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make

themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Statement of the Directors ' and Birmingham Masjid and Dawah Centre Responsibilities

Annual Report for the year ended 31 March 2024

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations. The Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Birmingham Masjid and Dawah Centre determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP) .

In particular, the Companies Act 2006 and charity law require the Board of Birmingham Masjid and Dawah Centre to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Birmingham Masjid and Dawah Centre are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Birmingham Masjid and Dawah Centre are also responsible for the contents of the Birmingham Masjid and Dawah Centre report, and the statutory responsibility of the auditor in relation to the Birmingham Masjid and Dawah Centre report is limited to examining the report and ensuring that , the report is consistent with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 20.

Birmingham Masjid and Dawah Centre Annual Report for the year ended 31 March 2024

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 22 December 2024.



Nozmul Hussain
Director and Trustee
22 December 2024

Independent Auditors' Report to the Birmingham Masjid and Dawah Centre of the charitable company on the accounts for the year ended 31 March 2024

Introduction

Limitation of liability

This report is made solely to the Birmingham Masjid and Dawah Centre of the charitable company, as a body, in accordance with the requirements of Section 475 of the Companies Act 2006. Our work has been undertaken so that we might state to the Birmingham Masjid and Dawah Centre those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume liability or responsibility to anyone other than the Birmingham Masjid and Dawah Centre as a body, for our work, for this report or for the opinions we have formed.

Basis for our opinion

We have been appointed as auditors under The Companies Act 2006 and report in accordance with the requirements of that Act.

We conducted our audit in accordance with International Standards on Auditing (ISAs-UK), issued by the Financial Reporting Council, and applicable law. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in England & Wales, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

As described on page 9, the charitable company's Birmingham Masjid and Dawah Centre, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Birmingham Masjid and Dawah Centre, who are charged with governance, are responsible for overseeing the charitable company's financial reporting process.

Management is responsible for the preparation of the financial statements in accordance with charity law of the jurisdiction of England & Wales and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charitable company or to cease operations, or has no realistic alternative but to do so.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs-UK will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our responsibility is to audit and express an opinion on the financial statements in accordance with relevant legal and regulatory requirements and ISAs-UK. Those standards require us to comply with the Ethical Standards for Auditors published by the Financial Reporting Council and to:-

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, to design and perform audit procedures responsive to those risks and to obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion;

To obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate for the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charity's internal control;

To evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the charity;

To conclude on the appropriateness of the charity's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern;

To evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a fair presentation.

We are required to report to the Birmingham Masjid and Dawah Centre our opinion as to whether the financial statements give a true and fair view and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

We are also required to report to you if, in our opinion, the Birmingham Masjid and Dawah Centre Annual Report is consistent with the financial statements, if the charitable company has not kept adequate accounting records, if the charitable company's financial statements are not in agreement with the accounting records and returns, or if we have not received all the information and explanations we require for our audit, or if information specified by law regarding Birmingham Masjid and Dawah Centre remuneration and transactions with the charitable company is not disclosed.

In addition, we read all the financial and non-financial information in the Birmingham Masjid and Dawah Centre Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

We conducted our audit in accordance with ISAs-UK and in accordance with the Practice Note 'The Audit of Charities in the United Kingdom', revised in March 2012.

We are required to plan and perform our audit so as to meet the above requirements and to obtain all the information and explanations which we consider necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

In the course of our audit, we communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

Assistance with accountancy and tax matters

In accordance with the exemption provided by APB Ethical Standard - Provisions Available for Smaller Entities, we have prepared and submitted the charitable company's returns to the tax authorities and assisted with the preparation of the accounts.

Prior Year figures

The charitable company was exempt from the requirements of a statutory audit in the prior period and availed itself of this exemption. Accordingly, the comparative figures for the prior period have not been audited, and our opinion does not extend to those figures, except where they impact on balances brought forward to the year ended 31 March 2024.

Eligibility of auditor and status of audit

We confirm that we are eligible under Part 42 of the Companies Act 2006 to conduct this audit, and that this report is a report in respect of an audit carried out under the Act and in accordance with the related regulations.

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements *in* accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Birmingham Masjid and Dawah Centre have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), . We concur with this approach, and any references in our report to the regulations should be read subject to this comment.

Opinion on the Financial Statements

In our opinion, the accompanying charitable company's financial statements:

Give a true and fair view of the state of affairs of the charitable company as at 31 March 2024 and of its Income and Expenditure for the financial year then ended and, in particular, the financial statements

have been properly prepared, in all material respects, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to entities of its size; and

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006; and

and have been prepared in accordance with the methods and principles required by the FRS102 Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission in England & Wales (CCEW), effective January 2015 (The SORP), and those methods and principles have been followed.

Opinion on other matters prescribed by the Companies Act 2006.

In our opinion the information given in the Birmingham Masjid and Dawah Centre Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters upon which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you, if in our opinion:

adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

the financial statements are not in agreement with the accounting records and returns; or

if information specified by law regarding Birmingham Masjid and Dawah Centre remuneration and transactions with the charity is not disclosed.

we have not received all the information and explanations we require for our audit; or

the Birmingham Masjid and Dawah Centre were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Birmingham Masjid and Dawah Centre Annual Report.

Signed:-



Nawaz All

Senior Statutory Auditor

For and on behalf of Redwood Accountants CPA - Registered Auditors

This report was signed on 22 December 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2024, as required by the Companies Act 2006)

| | SORP Ref | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------------|--------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | | 2024 £ | 2024 £ | 2024 £ | 2023 £ |
| Income & Endowments from: | | | | | |
| Donations & Legacies | A1 | 52,009 | | 52,009 | 55,619 |
| Charitable activities | A2 | 52,009 | | 52,009 | |
| Total income | A | 104,018 | | 104,018 | 55,619 |
| Expenditure on: | | | | | |
| Raising funds | 81 | | | | 36,863 |
| Charitable activities | 82 | 89,778 | | 89,778 | |
| Total expenditure | B | 89,778 | | 89,778 | 36,863 |
| Net income for the year | | 14,240 | | 14,240 | 18,756 |
| Net income after transfers | A-B-C | 14,240 | | 14,240 | 18,756 |
| Net movement in funds | | 14,240 | | 14,240 | 18,756 |
| Reconciliation of funds:- | E | | | | |
| Total funds brought forward | | 18,756 | | 18,756 | |
| Total funds carried forward | | 32,996 | | 32,996 | 18,756 |

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total Funds 2024 £ | Last year Total Funds 2023 £ |
|--|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward | 18,756 | | 18,756 | |
| Recognised gains and losses before transfers | 14,240 | | 14,240 | 18,756 |
| | 32,996 | | 32,996 | 18,756 |
| Closing revenue funds | 32,996 | | 32,996 | 18,756 |

Summary of funds

| | Unrestricted and Designated funds 2024 £ | Restricted Funds 2024 £ | Total Funds 2024 £ | Last Year Total Funds 2023 £ |
|---------------------------|--|----------------------------------|-----------------------------|---------------------------------------|
| Revenue accumulated funds | 32,996 | | 32,996 | 18,756 |

The notes attached on pages 19 to 20 form an integral part of these accounts.

Birmingham Masjid and Dawah Centre
Income and Expenditure Account for the year ended 31 March 2024 as required by the
Companies Act 2006

| | 2024 £ | 2023 £ |
|--|----------------|-----------------|
| <i>Income</i> | | |
| Income from operations | 104,018 | 55,619 |
| Investment income | | |
| Gross income in the year before exceptional items | 104,018 | 1515,519 |
| Gross income in the year including exceptional items | 104,018 | 55,619 |
| <i>Expenditure</i> | | |
| Charitable expenditure, excluding depreciation and amortisation | 89,778 | |
| Fundraising costs | | 36,863 |
| Realised losses on disposals of social investments which are programme related | | |
| Total expenditure in the year | 14,240 | 18,756 |
| Net income before tax in the financial year | 14,240 | 18,756 |
| Tax on surplus on ordinary activities | | |
| Net income after tax in the financial year | 14,240 | 18,756 |
| Retained surplus for the financial year | 14,240 | 18,756 |
| All activities derive from continuing operations | | |

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 20 form an integral part of these accounts.

Balance Sheet as at 31 March 2024

| | Note | SORP Ref | 2024 £ | 2023 £ |
|---|------|-------------|-----------------|-----------|
| Current assets | | 8 | | |
| Bank | | | 82,596 | |
| Liabilities | | | | |
| Karz e Hasana (community loans) | | | 46,600 | |
| <i>Builders</i> | | | <u>3,000.00</u> | |
| The total net assets of the charity | | | 32,996 | |
| The total net assets of the charity are funded by the funds of the charity, as follows:- | | | | |
| Restricted funds | | | | |
| | | | 32,996 | |
| Unrestricted Funds | | | | |
| Unrestricted Revenue Funds | | D3 | 32,996 | |
| Designated Funds | | | | |
| Total charity funds | | | 32,996 | |

The 'SORP Ref indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The members have required the company to obtain an audit in accordance with section 476 of the Act, and the report of the Companies Act auditor is on page 11.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to audit under charity legislation, and the report of the Charities Act auditor is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Nozmul Hussain

Trustee

Approved by the board of trustees on 22 December 2024

| | | 2024 £ | 2023 £ |
|--|-------|-------------------|-------------------|
| Cash flows from operating activities | | | |
| Net cash provided by operating activities as shown below | A | <u>23,240</u> | <u>18,756</u> |
| Cash flows from financing activities | | | |
| Net cash provided by financing activities | C | <u> </u> | <u> </u> |
| Overall cash provided by all activities | A+B+C | <u>23,240</u> | <u>18,756</u> |
| Cash movements | | | |
| Change in cash and cash equivalents from activities in the | | | |
| year ended 31 March 2024 | | 23,240 | 18,756 |
| Cash and cash equivalents at 1 April 2023 | | 18,756 | |
| Change in cash and cash equivalents due to exchange rate movements | | <u> </u> | <u> </u> |
| Cash at bank and in hand less overdrafts at 31 March | | <u>41,996</u> | <u>18,756</u> |

Reconciliation of net income to net cash flow from operating activities

| | | |
|--|-----------------|---------------|
| Net income as shown in the Statement of Financial Activities | 14,240 | 18,756 |
| Net cash provided by operating activities | <u>A 23,240</u> | <u>18,756</u> |
| Analysis of cash and cash equivalents | | |
| | 2024 | 2023 |
| | £ | £ |
| Notice deposits - (less than 3 months) | | |
| Total cash and cash equivalents | <u>41,996</u> | <u>18,756</u> |

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

Under 3.38 and to comply with 3.14, if there are no uncertainties about going concern this MUST be stated. Under 3.39, if there are uncertainties details must be given. Enter text here to comply

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to **31 March 2024**, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Policies relating to categories of income and income recognition.

Nature of Income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be

received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost

adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row 84 of the Statement of Financial Activities.

Social Investments

Any realised gains or losses on any programme related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row 84 of the Statement of Financial Activities

Intangible assets

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

| | |
|---------------------|--------------------|
| Freehold premises | 0 % straight line |
| Leasehold premises | 2 % straight line |
| Plant and machinery | 20 % straight line |
| Motor vehicles | 25 % straight line |

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019, (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Karz e hasana (Worshiper community loan) of £46600
Builder payment due of £3000

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account **as** they become payable in accordance with the rules of the scheme.

Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities. **may need rewording, especially if the charity is registered for VAT**

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

N/A

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 112 Volunteers who donated 1,847 hours of their time stewarding events. Other volunteers undertook 40 hours of mailings and distributions and two specialist volunteers with DBS checks, spent 475 hours a year supporting the weekly children's and young people's writing groups. It is estimated that without the help of volunteers, the Festival would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

| <i>Salary costs</i> | 2024 | 2023 |
|--|---------------|-------------|
| | £ | £ |
| Gross Salaries excluding trustees and key management personnel | 61,619 | |
| Total salaries, wages and related costs | 61,619 | |

| | |
|---|----------|
| The average number of part time staff employed in the year was | 3 |
| The average number of full time staff employed in the year was | 3 |
| The estimated full time equivalent number of all staff employed in the year was | 3 |

The estimated equivalent number of full time staff deployed in different activities In the year was:-

| | |
|--|----------|
| Engaged on charitable activities | 1 |
| Engaged on publicity activities | 1 |
| Engaged on fundraising activities | 1 |
| Engaged on management and administration | 1 |

| | |
|---|----------|
| The estimated full time equivalent number of all staff employed as above | 3 |
|---|----------|

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

8 Defined benefit pension scheme

None

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Heritage assets not included in the accounts

None

11 Investment pooling schemes and arrangements

12 This charity as a subsidiary of another organisation

13 Loans to trustees included in debtors

14 Guarantees made by the charity on behalf of trustees

15 Charitable commitments not recognised as provisions or commitments in the accounts

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by
2015

This analysis is classssified by conventional nominal descriptions and not by activity.

27 Donations, Grants and Legacies

| | Current year Unrestricted Funds 2024 £ | Current year Restricted Funds 2024 £ | Current year Total Funds 2024 £ |
|--|--|--|--|
| Donations and gifts from individuals | | | |
| | 52,009 | | 52,009 |
| Total donations and gifts from individuals | 52,009 | | 52,009 |
| | | | |
| Total Donations, Grants and Legacies | | | |
| Total Donations, Grants and Legacies A1 | 52,009 | | 52,009 |

28 Income from charitable activities - Trading Activities

| <i>Current year</i> | Current year Unrestricted Funds 2024 £ | Current year Restricted Funds 2024 £ | Current year Total Funds 2024 £ |
|---|--|--|--|
| Primary purpose and ancillary trading Sale of goods and services in accordance with the charity's objects | 52,009 | | 52,009 |
| Total Primary purpose and ancillary trading | 52,009 | | 52,009 |

29 Total Income from charitable activities

Current year Current year Current year

| <i>Current year</i> | Unrestricted Funds | Restricted Funds | Total Funds |
|--|--------------------|------------------|-------------|
| | 2024 | 2024 | 2024 |
| | £ | £ | £ |
| Total income from charitable trading | 52,009 | | 52,009 |
| Total from charitable activities A2 | 52,009 | | 52,009 |

30 Expenditure on charitable activities - Direct spending

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds |
|--|---------------------------------|-------------------------------|--------------------------|
| | 2024 | 2024 | 2024 |
| | £ | £ | £ |
| Gross wages and salaries - charitable activities | 61,619 | | 61,619 |
| Total direct spending 82a | 61,619 | | 61,619 |

31 Support costs for charitable activities

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds |
|--|---------------------------------|-------------------------------|--------------------------|
| | 2024 | 2024 | 2024 |
| | £ | £ | £ |
| Premises Expenses | | | |
| Light heat and power | 15,970 | | 15,970 |
| Cleaning and waste management | 132 | | 132 |
| Premises repairs, renewals and maintenance | 3,444 | | 3,444 |
| Water | 600 | | 600 |
| Administrative overheads | | | |
| Stationery and printing | 1,980 | | 1,980 |
| Equipment expenses | 2,974 | | 2,974 |
| Professional fees paid to advisors other than the auditor or examiner | | | |
| Accountancy fees other than examination or audit fees | 800 | | 800 |
| Other legal and professional | 200 | | 200 |
| Financial costs | | | |
| Bank charges | 59 | | 59 |
| Support costs before reallocation | 28,159 | | 28,159 |

| | | | |
|---|---------------|--|---------------|
| Total support costs - Current Year | 28,159 | | 28,159 |
|---|---------------|--|---------------|

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

32 Total Charitable expenditure

| <i>Current Year</i> | | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds |
|-------------------------------------|------------|--|--|-------------------------------------|
| | | 2024 | 2024 | 2024 |
| | | £ | £ | £ |
| Total direct spending | 82a | 61,619 | | 61,619 |
| Total support costs | 82d | 28,159 | | 28,159 |
| Total charitable expenditure | 82 | 89,778 | | 89,778 |

33 Expenditure on raising funds and costs of investment management

| | | | | |
|--------------------------------|-----------|--|--|--|
| Cost of fundraising activities | | | | |
| Total fundraising costs | 81 | | | |

All the expenditure in the prior year was unrestricted.

This analysis is classssified by activity and not by conventional nominal descriptions.

34 Analysis of income by activity

| | SOFA ref | 2024 £ | 2023 £ |
|---|----------|----------------|---------------|
| Activity | | | |
| Income from charitable activities | | 52,009 | |
| <i>Summary of Total Income, including the items above</i> | | | |
| Charitable activities | A2 | 52,009 | |
| Donations & Legacies | A1 | 52,009 | 55,619 |
| Total income as shown in the SOFA | A | <u>104,018</u> | <u>55,619</u> |
| <i>Categories of income</i> | | | |
| Income from exchange transactions | | 104,018 | 55,619 |

35 Analysis of charitable expenditure by activity

| | | | | | |
|--|--------------|---------------|-----------------------------|---------------|-------|
| Activity | | | | | |
| Summary of charitable costs by activity | | | | | |
| | Direct costs | Support costs | Grant funding of activities | Total | Total |
| | 2024 | 2024 | 2024 | 2024 | 2023 |
| | £ | £ | £ | £ | £ |
| A1. Expenditure on charitable activities directly attributable to activities | | | | 61,619 | |
| 83. Premises Expenses | | | | 22,146 | |
| 84. Administrative overheads | | | | 4,954 | |
| 85. Professional Fees | | | | 1,000 | |
| 86. Financial costs | | | | 59 | |
| Total charitable expenditure | | | | <u>89,778</u> | |

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 32

36 Analysis of non charitable expenditure by activity

Activity

| <i>Fundraising activities</i> | Fundraising activities 2024 £ | Fundraising activities 2023 £ |
|-------------------------------|--|--|
| Direct fundraising costs | | 36,863 |
| Indirect fundraising costs:- | | |

Charity Registration Number:- 1197916

Birmingham Masjid and Dawah Centre

Report and Accounts

31 March 2024

Report and accounts for the year ended 31 March 2024

Contents

| | Page |
|--|------|
| Charity information | |
| Birmingham Masjid and Dawah Centre Annual Report | 1 |
| Statement of directors' responsibilities | 9 |
| Independent Auditors' Report | 10 |
| <i>Funds Statements:-</i> | |
| Statement of Financial Activities | 12 |
| Statement of Financial Activities - Prior Year statement | 13 |
| Statement of total recognised gains and losses | 13 |
| Movements in funds | 14 |
| Revaluation reserves | 14 |
| Revenue Funds | 15 |
| Fixed Asset funds | 15 |
| Income and Expenditure account | 16 |
| Summary of funds | 16 |
| Balance sheet | 17 |
| Cash flow statement | 18 |
| Notes to the accounts | 19 |

Birmingham Masjid and Dawah Centre Annual Report for the year ended 31 March 2024

The Birmingham Masjid and Dawah Centre present their Report and Accounts for the year ended 31 March 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Birmingham Masjid and Dawah Centre.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1197916.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The organisation is constituted and registered as a charity with the Charity Commission dated the 14 February 2022. There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The principal operating address, telephone number, email and web addresses of the charity are:-

148 Berners Street

Birmingham B19 2DR

Telephone 07823464193

Email Address: bmdcmasjid@gmail.com

Website: www.bmdcmasjid.org.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The following persons served as Trustee during the year ended 31 March 2024 :-

Farid Miah

Abdus Salam MD Masum

Abdullah Mohammed Ismail

Farida Begum

Halima Begum

Abu Tahir Mukarram Hasan

Amrana Hasin

Farid Miah

Syed Jamirul Islam

Lutfur Rahman Belal

Nozmul Hussain

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Birmingham Masjid and Dawah Centre Annual Report for the year ended 31 March 2024

Full details of the activities undertaken by the charity are captured in the annual review report.

In summary the charity has conducted five daily Prayer facilities for the Muslim worshippers. Religious teaching and learning facility has been provided daily in the evening supplementary classes for young people, along with weekly lectures and seminars for adults.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The charity has a strong impact on the local community by their local activities and also have many networks with local organisations and charities, this makes the charity more stronger and improves their ability to provide a better service to their worshipers, students and the local community at large.

Details of The Auditor

Nawaz Ali
Member of Certified Public Accountants
98 Lozells Road
Birmingham
B19 2TB

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time this report was approved are aware:-

- a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make

themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Statement of the Directors ' and Birmingham Masjid and Dawah Centre Responsibilities

Annual Report for the year ended 31 March 2024

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations. The Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Birmingham Masjid and Dawah Centre determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP) .

In particular, the Companies Act 2006 and charity law require the Board of Birmingham Masjid and Dawah Centre to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Birmingham Masjid and Dawah Centre are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Birmingham Masjid and Dawah Centre are also responsible for the contents of the Birmingham Masjid and Dawah Centre report, and the statutory responsibility of the auditor in relation to the Birmingham Masjid and Dawah Centre report is limited to examining the report and ensuring that , the report is consistent with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 20.

Birmingham Masjid and Dawah Centre Annual Report for the year ended 31 March 2024

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 22 December 2024.



Nozmul Hussain
Director and Trustee
22 December 2024

Independent Auditors' Report to the Birmingham Masjid and Dawah Centre of the charitable company on the accounts for the year ended 31 March 2024

Introduction

Limitation of liability

This report is made solely to the Birmingham Masjid and Dawah Centre of the charitable company, as a body, in accordance with the requirements of Section 475 of the Companies Act 2006. Our work has been undertaken so that we might state to the Birmingham Masjid and Dawah Centre those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume liability or responsibility to anyone other than the Birmingham Masjid and Dawah Centre as a body, for our work, for this report or for the opinions we have formed.

Basis for our opinion

We have been appointed as auditors under The Companies Act 2006 and report in accordance with the requirements of that Act.

We conducted our audit in accordance with International Standards on Auditing (ISAs-UK), issued by the Financial Reporting Council, and applicable law. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in England & Wales, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

As described on page 9, the charitable company's Birmingham Masjid and Dawah Centre, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Birmingham Masjid and Dawah Centre, who are charged with governance, are responsible for overseeing the charitable company's financial reporting process.

Management is responsible for the preparation of the financial statements in accordance with charity law of the jurisdiction of England & Wales and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charitable company or to cease operations, or has no realistic alternative but to do so.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs-UK will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our responsibility is to audit and express an opinion on the financial statements in accordance with relevant legal and regulatory requirements and ISAs-UK. Those standards require us to comply with the Ethical Standards for Auditors published by the Financial Reporting Council and to:-

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, to design and perform audit procedures responsive to those risks and to obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion;

To obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate for the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charity's internal control;

To evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the charity;

To conclude on the appropriateness of the charity's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern;

To evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a fair presentation.

We are required to report to the Birmingham Masjid and Dawah Centre our opinion as to whether the financial statements give a true and fair view and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

We are also required to report to you if, in our opinion, the Birmingham Masjid and Dawah Centre Annual Report is consistent with the financial statements, if the charitable company has not kept adequate accounting records, if the charitable company's financial statements are not in agreement with the accounting records and returns, or if we have not received all the information and explanations we require for our audit, or if information specified by law regarding Birmingham Masjid and Dawah Centre remuneration and transactions with the charitable company is not disclosed.

In addition, we read all the financial and non-financial information in the Birmingham Masjid and Dawah Centre Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

We conducted our audit in accordance with ISAs-UK and in accordance with the Practice Note 'The Audit of Charities in the United Kingdom', revised in March 2012.

We are required to plan and perform our audit so as to meet the above requirements and to obtain all the information and explanations which we consider necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

In the course of our audit, we communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

Assistance with accountancy and tax matters

In accordance with the exemption provided by APB Ethical Standard - Provisions Available for Smaller Entities, we have prepared and submitted the charitable company's returns to the tax authorities and assisted with the preparation of the accounts.

Prior Year figures

The charitable company was exempt from the requirements of a statutory audit in the prior period and availed itself of this exemption. Accordingly, the comparative figures for the prior period have not been audited, and our opinion does not extend to those figures, except where they impact on balances brought forward to the year ended 31 March 2024.

Eligibility of auditor and status of audit

We confirm that we are eligible under Part 42 of the Companies Act 2006 to conduct this audit, and that this report is a report in respect of an audit carried out under the Act and in accordance with the related regulations.

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements *in* accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Birmingham Masjid and Dawah Centre have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), . We concur with this approach, and any references in our report to the regulations should be read subject to this comment.

Opinion on the Financial Statements

In our opinion, the accompanying charitable company's financial statements:

Give a true and fair view of the state of affairs of the charitable company as at 31 March 2024 and of its Income and Expenditure for the financial year then ended and, in particular, the financial statements

have been properly prepared, in all material respects, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to entities of its size; and

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006; and

and have been prepared in accordance with the methods and principles required by the FRS102 Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission in England & Wales (CCEW), effective January 2015 (The SORP), and those methods and principles have been followed.

Opinion on other matters prescribed by the Companies Act 2006.

In our opinion the information given in the Birmingham Masjid and Dawah Centre Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters upon which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you, if in our opinion:

adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

the financial statements are not in agreement with the accounting records and returns; or

if information specified by law regarding Birmingham Masjid and Dawah Centre remuneration and transactions with the charity is not disclosed.

we have not received all the information and explanations we require for our audit; or

the Birmingham Masjid and Dawah Centre were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Birmingham Masjid and Dawah Centre Annual Report.

Signed:-



Nawaz All

Senior Statutory Auditor

For and on behalf of Redwood Accountants CPA - Registered Auditors

This report was signed on 22 December 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2024, as required by the Companies Act 2006)

| | SORP Ref | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------------|--------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | | 2024 £ | 2024 £ | 2024 £ | 2023 £ |
| Income & Endowments from: | | | | | |
| Donations & Legacies | A1 | 52,009 | | 52,009 | 55,619 |
| Charitable activities | A2 | 52,009 | | 52,009 | |
| Total income | A | 104,018 | | 104,018 | 55,619 |
| Expenditure on: | | | | | |
| Raising funds | 81 | | | | 36,863 |
| Charitable activities | 82 | 89,778 | | 89,778 | |
| Total expenditure | B | 89,778 | | 89,778 | 36,863 |
| Net income for the year | | 14,240 | | 14,240 | 18,756 |
| Net income after transfers | A-B-C | 14,240 | | 14,240 | 18,756 |
| Net movement in funds | | 14,240 | | 14,240 | 18,756 |
| Reconciliation of funds:- | E | | | | |
| Total funds brought forward | | 18,756 | | 18,756 | |
| Total funds carried forward | | 32,996 | | 32,996 | 18,756 |

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total Funds 2024 £ | Last year Total Funds 2023 £ |
|--|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward | 18,756 | | 18,756 | |
| Recognised gains and losses before transfers | 14,240 | | 14,240 | 18,756 |
| | 32,996 | | 32,996 | 18,756 |
| Closing revenue funds | 32,996 | | 32,996 | 18,756 |

Summary of funds

| | Unrestricted and Designated funds 2024 £ | Restricted Funds 2024 £ | Total Funds 2024 £ | Last Year Total Funds 2023 £ |
|---------------------------|--|----------------------------------|-----------------------------|---------------------------------------|
| Revenue accumulated funds | 32,996 | | 32,996 | 18,756 |

The notes attached on pages 19 to 20 form an integral part of these accounts.

Birmingham Masjid and Dawah Centre
Income and Expenditure Account for the year ended 31 March 2024 as required by the
Companies Act 2006

| | 2024 £ | 2023 £ |
|--|----------------|-----------------|
| <i>Income</i> | | |
| Income from operations | 104,018 | 55,619 |
| Investment income | | |
| Gross income in the year before exceptional items | 104,018 | 1515,519 |
| Gross income in the year including exceptional items | 104,018 | 55,619 |
| <i>Expenditure</i> | | |
| Charitable expenditure, excluding depreciation and amortisation | 89,778 | |
| Fundraising costs | | 36,863 |
| Realised losses on disposals of social investments which are programme related | | |
| Total expenditure in the year | 14,240 | 18,756 |
| Net income before tax in the financial year | 14,240 | 18,756 |
| Tax on surplus on ordinary activities | | |
| Net income after tax in the financial year | 14,240 | 18,756 |
| Retained surplus for the financial year | 14,240 | 18,756 |
| All activities derive from continuing operations | | |

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 20 form an integral part of these accounts.

Balance Sheet as at 31 March 2024

| | Note | SORP Ref | 2024 £ | 2023 £ |
|---|------|-------------|-----------------|-----------|
| Current assets | | 8 | | |
| Bank | | | 82,596 | |
| Liabilities | | | | |
| Karz e Hasana (community loans) | | | 46,600 | |
| <i>Builders</i> | | | <u>3,000.00</u> | |
| The total net assets of the charity | | | 32,996 | |
| <hr/> | | | | |
| The total net assets of the charity are funded by the funds of the charity, as follows:- | | | | |
| Restricted funds | | | | |
| | | | 32,996 | |
| Unrestricted Funds | | | | |
| Unrestricted Revenue Funds | | D3 | 32,996 | |
| Designated Funds | | | | |
| Total charity funds | | | 32,996 | |

The 'SORP Ref indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The members have required the company to obtain an audit in accordance with section 476 of the Act, and the report of the Companies Act auditor is on page 11.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to audit under charity legislation, and the report of the Charities Act auditor is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Nozmul Hussain

Trustee

Approved by the board of trustees on 22 December 2024

| | | 2024 £ | 2023 £ |
|--|-------|-------------------|-------------------|
| Cash flows from operating activities | | | |
| Net cash provided by operating activities as shown below | A | <u>23,240</u> | <u>18,756</u> |
| Cash flows from financing activities | | | |
| Net cash provided by financing activities | C | <u> </u> | <u> </u> |
| Overall cash provided by all activities | A+B+C | <u>23,240</u> | <u>18,756</u> |
| Cash movements | | | |
| Change in cash and cash equivalents from activities in the | | | |
| year ended 31 March 2024 | | 23,240 | 18,756 |
| Cash and cash equivalents at 1 April 2023 | | 18,756 | |
| Change in cash and cash equivalents due to exchange rate movements | | <u> </u> | <u> </u> |
| Cash at bank and in hand less overdrafts at 31 March | | <u>41,996</u> | <u>18,756</u> |

Reconciliation of net income to net cash flow from operating activities

| | | |
|--|-----------------|---------------|
| Net income as shown in the Statement of Financial Activities | 14,240 | 18,756 |
| Net cash provided by operating activities | <u>A 23,240</u> | <u>18,756</u> |
| Analysis of cash and cash equivalents | | |
| | 2024 | 2023 |
| | £ | £ |
| Notice deposits - (less than 3 months) | | |
| Total cash and cash equivalents | <u>41,996</u> | <u>18,756</u> |

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

Under 3.38 and to comply with 3.14, if there are no uncertainties about going concern this MUST be stated. Under 3.39, if there are uncertainties details must be given. Enter text here to comply

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to **31 March 2024**, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Policies relating to categories of income and income recognition.

Nature of Income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be

received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost

adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row 84 of the Statement of Financial Activities.

Social Investments

Any realised gains or losses on any programme related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row 84 of the Statement of Financial Activities

Intangible assets

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

| | |
|---------------------|--------------------|
| Freehold premises | 0 % straight line |
| Leasehold premises | 2 % straight line |
| Plant and machinery | 20 % straight line |
| Motor vehicles | 25 % straight line |

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019, (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Karz e hasana (Worshiper community loan) of £46600
Builder payment due of £3000

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account **as** they become payable in accordance with the rules of the scheme.

Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities. **may need rewording, especially if the charity is registered for VAT**

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

N/A

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 112 Volunteers who donated 1,847 hours of their time stewarding events. Other volunteers undertook 40 hours of mailings and distributions and two specialist volunteers with DBS checks, spent 475 hours a year supporting the weekly children's and young people's writing groups. It is estimated that without the help of volunteers, the Festival would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

| Salary costs | 2024 | 2023 |
|--|---------------|-------------|
| | £ | £ |
| Gross Salaries excluding trustees and key management personnel | 61,619 | |
| Total salaries, wages and related costs | 61,619 | |

| | |
|---|---|
| The average number of part time staff employed in the year was | 3 |
| The average number of full time staff employed in the year was | 3 |
| The estimated full time equivalent number of all staff employed in the year was | 3 |

The estimated equivalent number of full time staff deployed in different activities In the year was:-

| | |
|--|---|
| Engaged on charitable activities | 1 |
| Engaged on publicity activities | 1 |
| Engaged on fundraising activities | 1 |
| Engaged on management and administration | 1 |

| | |
|--|----------|
| <i>The estimated full time equivalent number of all staff employed as above</i> | 3 |
|--|----------|

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

8 Defined benefit pension scheme

None

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Heritage assets not included in the accounts

None

11 Investment pooling schemes and arrangements

12 This charity as a subsidiary of another organisation

13 Loans to trustees included in debtors

14 Guarantees made by the charity on behalf of trustees

15 Charitable commitments not recognised as provisions or commitments in the accounts

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by
2015

This analysis is classssified by conventional nominal descriptions and not by activity.

27 Donations, Grants and Legacies

| | Current year Unrestricted Funds 2024 £ | Current year Restricted Funds 2024 £ | Current year Total Funds 2024 £ |
|--|--|--|--|
| Donations and gifts from individuals | | | |
| | 52,009 | | 52,009 |
| Total donations and gifts from individuals | 52,009 | | 52,009 |
| | | | |
| Total Donations, Grants and Legacies | | | |
| Total Donations, Grants and Legacies A1 | 52,009 | | 52,009 |

28 Income from charitable activities - Trading Activities

| <i>Current year</i> | Current year Unrestricted Funds 2024 £ | Current year Restricted Funds 2024 £ | Current year Total Funds 2024 £ |
|---|--|--|--|
| Primary purpose and ancillary trading Sale of goods and services in accordance with the charity's objects | 52,009 | | 52,009 |
| Total Primary purpose and ancillary trading | 52,009 | | 52,009 |

29 Total Income from charitable activities

Current year Current year Current year

| <i>Current year</i> | Unrestricted Funds | Restricted Funds | Total Funds |
|--|--------------------|------------------|-------------|
| | 2024 | 2024 | 2024 |
| | £ | £ | £ |
| Total income from charitable trading | 52,009 | | 52,009 |
| Total from charitable activities A2 | 52,009 | | 52,009 |

30 Expenditure on charitable activities - Direct spending

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds |
|--|---------------------------------|-------------------------------|--------------------------|
| | 2024 | 2024 | 2024 |
| | £ | £ | £ |
| Gross wages and salaries - charitable activities | 61,619 | | 61,619 |
| Total direct spending 82a | 61,619 | | 61,619 |

31 Support costs for charitable activities

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds |
|--|---------------------------------|-------------------------------|--------------------------|
| | 2024 | 2024 | 2024 |
| | £ | £ | £ |
| Premises Expenses | | | |
| Light heat and power | 15,970 | | 15,970 |
| Cleaning and waste management | 132 | | 132 |
| Premises repairs, renewals and maintenance | 3,444 | | 3,444 |
| Water | 600 | | 600 |
| Administrative overheads | | | |
| Stationery and printing | 1,980 | | 1,980 |
| Equipment expenses | 2,974 | | 2,974 |
| Professional fees paid to advisors other than the auditor or examiner | | | |
| Accountancy fees other than examination or audit fees | 800 | | 800 |
| Other legal and professional | 200 | | 200 |
| Financial costs | | | |
| Bank charges | 59 | | 59 |
| Support costs before reallocation | 28,159 | | 28,159 |

| | | | |
|---|---------------|--|---------------|
| Total support costs - Current Year | 28,159 | | 28,159 |
|---|---------------|--|---------------|

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

32 Total Charitable expenditure

| <i>Current Year</i> | | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds |
|-------------------------------------|------------|--|--|-------------------------------------|
| | | 2024 | 2024 | 2024 |
| | | £ | £ | £ |
| Total direct spending | 82a | 61,619 | | 61,619 |
| Total support costs | 82d | 28,159 | | 28,159 |
| Total charitable expenditure | 82 | 89,778 | | 89,778 |

33 Expenditure on raising funds and costs of investment management

| | | | | |
|--------------------------------|-----------|--|--|--|
| Cost of fundraising activities | | | | |
| Total fundraising costs | 81 | | | |

All the expenditure in the prior year was unrestricted.

This analysis is classssified by activity and not by conventional nominal descriptions.

34 Analysis of income by activity

| | SOFA ref | 2024 £ | 2023 £ |
|---|----------|----------------|---------------|
| Activity | | | |
| Income from charitable activities | | 52,009 | |
| <i>Summary of Total Income, including the items above</i> | | | |
| Charitable activities | A2 | 52,009 | |
| Donations & Legacies | A1 | 52,009 | 55,619 |
| Total income as shown in the SOFA | A | <u>104,018</u> | <u>55,619</u> |
| <i>Categories of income</i> | | | |
| Income from exchange transactions | | 104,018 | 55,619 |

35 Analysis of charitable expenditure by activity

| | | | | | |
|--|--------------|---------------|-----------------------------|---------------|-------|
| Activity | | | | | |
| Summary of charitable costs by activity | | | | | |
| | Direct costs | Support costs | Grant funding of activities | Total | Total |
| | 2024 | 2024 | 2024 | 2024 | 2023 |
| | £ | £ | £ | £ | £ |
| A1. Expenditure on charitable activities directly attributable to activities | | | | 61,619 | |
| 83. Premises Expenses | | | | 22,146 | |
| 84. Administrative overheads | | | | 4,954 | |
| 85. Professional Fees | | | | 1,000 | |
| 86. Financial costs | | | | 59 | |
| Total charitable expenditure | | | | <u>89,778</u> | |

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 32

36 Analysis of non charitable expenditure by activity

Activity

| <i>Fundraising activities</i> | Fundraising activities 2024 £ | Fundraising activities 2023 £ |
|-------------------------------|--|--|
| Direct fundraising costs | | 36,863 |
| Indirect fundraising costs:- | | |