

SOLIHULL CENTRAL MASJID & COMMUNITY CENTRE
(A CHARITABLE INCORPORATED ORGANISATION)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

ANSARI & CO
Charity Accountants & Consultants
BIRMINGHAM
B28 8JG

SOLIHULL CENTRAL MASJID & COMMUNITY CENTRE (A CHARITABLE INCORPORATED ORGANISATION)

CONTENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Pages
Legal and administrative information	2
Trustees' report	3 – 11
Independent examiner's report	12 – 13
Statement of financial activities	14
Balance sheet	15
Cash flow statement	16
Notes to the financial statements	17 – 23

SOLIHULL CENTRAL MASJID & COMMUNITY CENTRE (A CHARITABLE INCORPORATED ORGANISATION)

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2024**

Trustees	<i>Names of Trustees have been redacted by agreement with the Charity Commission due to safety concerns and are therefore not published in this document nor the Charity Commission website available for the public. This is in line with paragraph 1.29 of the Charities SORP (FRS 102).</i>
Principal Address	1021 Warwick Road Solihull B91 3HG
Charity Number	1200650
Independent Examiner	Mohammad Ansari Ansari & Co Kings Court, 17 School Road Birmingham B28 8JG
Bankers	Lloyds Bank Plc Solihull B91 3AN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report and financial statements for the year ended 31 December 2024. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2019).

Structure, governance and management

Governing document/Constitution

The organisation is a charitable incorporated organisation (CIO). The charity was established by Constitution signed on 12th October 2022 (last amended on 15th August 2024) and registered with the Charity Commission on 12th October 2022, under charity number: 1200650.

Tax status

The charity is registered as a CIO and is therefore exempt from corporation tax and income tax.

Recruitment and training of trustees

The Board of Trustees currently consists of three members who were recruited due to their commitment and expertise. Role descriptions, where applicable, are issued to each Trustee and a full induction is given setting out the obligations of a Trustee. The list of current Trustees can be found on page 2 of this document.

Please note: The names of the Trustees have been redacted by agreement with the Charity Commission due to safety concerns and are therefore not published in this document or the Charity Commission website available for the public. This is in line with paragraph 1.29 of the Charities SORP (FRS 102).

Organisational structure

The Charity is principally based in Solihull, United Kingdom. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and volunteers.

Key risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy is reviewed regularly by the Trustees.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Aims, objectives and activities

Aims, objectives and intended impacts

Objects:

- 1) To advance the Islamic religion in accordance with the Sunni tradition in Solihull and the surrounding area, for the benefit of the public through the provision of a Masjid.
- 2) To promote for the benefit of the inhabitants of Solihull and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

Public benefit statement

The section of this report above entitled 'Aims, objectives and activities' sets out the aims and priorities of the Charity. The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the Charity continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay
- That there is no detriment or harm arising from the aims or activities.

Review of achievements and performance for the year

During 2024, Solihull Central Masjid & Community Centre continued to advance its charitable objectives through religious services, education, wellbeing programmes, community engagement, interfaith initiatives and support for vulnerable members of society. The charity delivered a broad range of activities that benefited both the Muslim community and the wider public across Solihull and neighbouring areas.

Religious Services and Ramadan Activities

The Masjid maintained five daily congregational prayers, weekly Friday (Jummah) prayers, Ramadan Taraweeh prayers and Eid congregations throughout the year. Ramadan remained a particularly important period of spiritual engagement and community participation.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Review of achievements and performance for the year (continued)

Religious Services and Ramadan Activities (continued)

The Masjid was honoured to host Shaikh Moath Salem Arab during Ramadan. The Shaikh, originally from Palestine, joined worshippers for iftaar and later led Taraweeh prayers. Community members benefited from a special evening of Qur'anic recitation featuring the styles of renowned reciters from the Haramain and Egypt, providing a memorable spiritual experience for attendees.

On the 27th night of Ramadan, the Masjid celebrated the completion of the Qur'an (Khatam Al-Qur'an) by its team of Huffaz, including Hafiz Abdallah, Hafiz Yahya and Hafiz Abdullah (Junior). The evening concluded with a moving supplication led by Imam Hafiz Abdallah. In recognition of their dedication and achievement, the Masjid presented commemorative shields and gifts to the Huffaz. Volunteers who contributed throughout Ramadan were also formally thanked for their service.

Support for Sanctuary Seekers

The Masjid continued its longstanding commitment to supporting vulnerable members of society by organising a daily iftaar programme for sanctuary seekers throughout Ramadan. For the third consecutive year, approximately 35 to 40 sanctuary seekers attended each day, receiving meals, hospitality and social support during the holy month.

Foodbank Support

As part of its annual Ramadan charitable initiatives, the congregation collected and donated 21 large boxes of food to the Solihull Foodbank Network. This contribution provided practical support to local families experiencing hardship and demonstrated the community's commitment to helping those in need.

Health and Wellbeing

The Masjid continued to deliver weekly Thursday Wellbeing Sessions, providing opportunities for social interaction, creativity and physical activity. Participants engaged in arts and crafts projects, wellbeing discussions and fitness activities, helping to improve mental wellbeing, reduce social isolation and promote healthier lifestyles.

In August 2024, a special Wellbeing Du'a and Garden Tea Party was organised in honour of the Mayor of Solihull, Councillor Shahin Ashraf MBE. The event brought together members of the community in a welcoming environment that celebrated wellbeing, community spirit and civic engagement.

Community Arts and Cultural Activities

The Masjid's Arts and Crafts Group continued to flourish throughout the year. In collaboration with Touchwood Solihull, participants organised a special Eid-ul-Fitr arts and crafts celebration in Solihull town centre, helping to raise awareness of Islamic celebrations and encourage wider community participation.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Review of achievements and performance for the year (continued)

Family and Community Engagement

The charity organised a range of family-focused activities throughout the year. In September 2024, a family trip to Cardingmill Valley was arranged, attracting strong participation from local families and providing opportunities for recreation, social interaction and community bonding.

Interfaith Engagement and Community Cohesion

Promoting understanding between people of different faiths and backgrounds remained a key priority. In September 2024, the Masjid hosted a successful "Visit My Masjid" Open Day, welcoming visitors from all faiths and none to learn about Islam, the role of the Masjid and the positive contribution of Muslims within the wider community.

In November 2024, Solihull Central Masjid & Community Centre organised the first Solihull Interfaith Walk. The event attracted 54 participants from a variety of faith communities and backgrounds. The walk commenced at the local Synagogue, continued to Solihull Central Masjid & Community Centre, St Alphege Church and the Methodist Church, before concluding at the Civic Suite. The event successfully strengthened interfaith relationships and promoted dialogue, understanding and social cohesion across Solihull. The trustees intend for this initiative to become an annual event.

Youth Development

Supporting young people remained an important objective throughout the year. In December 2024, the Masjid hosted its first Debate Competition for young people aged between 17 and 27 years. The initiative encouraged critical thinking, public speaking, confidence building and constructive discussion among participants.

Community Safety and Partnership Working

The charity continued to work constructively with local agencies and partners. In December 2024, as part of the White Ribbon campaign, the Masjid hosted a "Coffee with a Copper" event where local police officers met community members to discuss community safety, gender-based violence prevention and issues affecting local residents. The event promoted trust, engagement and positive dialogue between the community and local policing teams.

Volunteer Contribution

The trustees recognise the invaluable contribution of volunteers who supported religious services, Ramadan activities, educational programmes, wellbeing initiatives, interfaith events and community projects throughout the year. Without their dedication and commitment, many of the charity's activities would not have been possible.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Review of achievements and performance for the year (continued)

Conclusion

Throughout 2024, Solihull Central Masjid & Community Centre continued to provide substantial public benefit by advancing religion, promoting education, supporting health and wellbeing, strengthening community cohesion, encouraging interfaith understanding and assisting vulnerable individuals. The trustees remain grateful to all volunteers, donors, staff, teachers and community members whose support enabled these achievements.

Financial review

Principal sources of funding

The principal source of funding for the Charity is from individual donors. Voluntary donations received in the year amounted to £91,787 (2023: £Nil). Costs were kept under rigid control during the year and monitored regularly.

Reserves Policy

The Charity holds unrestricted funds which have been provided to the charity via donations and charitable activities. Under the terms of the donations, the charity must retain the assets in perpetuity and can only use the income to support its charitable activities.

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. At 31 December 2024, the charity held reserves of £7,724 (December 2023: £Nil).

Going Concern

The Charity reported a cash inflow for the year of £8,799 (2023: No movement). The Charity expects to make an inflow in 2025.

After making further appropriate enquiries and gaining assurances over income levels, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and at least the next 12 months from the date of signing these accounts, as required. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Future plans

Building upon the success of activities delivered during 2024, the Trustees of Solihull Central Masjid & Community Centre aim to further develop the charity's religious, educational, wellbeing and community services throughout 2025.

Strengthening Community Wellbeing

Following the success of the weekly Wellbeing Sessions, the Trustees aim to expand wellbeing activities by increasing opportunities for social engagement, arts and crafts, physical activity and mental health awareness. The charity will continue to work with local organisations and wellbeing providers to support the health and wellbeing of community members of all ages.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Future plans (continued)

Supporting Vulnerable Members of Society

The Trustees remain committed to supporting vulnerable individuals and families within the wider community. Building on the success of the annual Ramadan food collection, the charity aims to increase support for local foodbanks and community welfare initiatives. The daily Ramadan iftaar programme for sanctuary seekers will continue, providing hospitality, companionship and practical support to those who may be isolated or facing hardship.

Promoting Community Cohesion and Interfaith Understanding

Following the success of the first Solihull Interfaith Walk, which brought together over 50 participants from different faith communities, the Trustees intend to establish the event as an annual fixture within the Solihull community calendar. The charity will continue to organise interfaith activities, educational visits and open days that promote understanding, mutual respect and positive community relations.

Developing Youth Leadership and Participation

The success of the inaugural Youth Debate Competition demonstrated the enthusiasm and potential of young people within the community. During 2025, the Trustees aim to create additional opportunities for young people to develop leadership skills, confidence and community engagement through educational programmes, competitions, mentoring and volunteering opportunities.

Enhancing Educational Provision

The charity will continue to strengthen its educational programmes, including Qur'an studies, Islamic education and lifelong learning opportunities for children, young people and adults. The Trustees hope to broaden access to learning and encourage greater participation across all age groups.

Expanding Community Events and Family Activities

Building on the positive response to family trips, Eid celebrations and community gatherings, the charity plans to increase opportunities for families to come together through educational, recreational and social activities that strengthen community bonds and promote inclusion.

Strengthening Community Partnerships

The Trustees aim to continue working closely with local authorities, faith groups, police services, charities and community organisations. Building on initiatives such as the Visit My Masjid Open Day and Coffee with a Copper events, the charity will seek new opportunities for collaboration that benefit the wider community and contribute to safer, stronger and more connected neighbourhoods.

Recognising Volunteers and Community Contributors

The Trustees recognise that the charity's success is dependent upon the dedication of its volunteers, teachers, imams and supporters. During 2025, efforts will continue to recruit, support and recognise volunteers whose contributions enable the charity to deliver a wide range of activities and services.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Future plans (continued)

Future Development

The Trustees will continue to explore opportunities to improve and develop the Centre's facilities to meet the growing needs of the congregation and wider community. Investment in facilities and services will help ensure that Solihull Central Masjid & Community Centre remains a welcoming, accessible and vibrant community hub for future generations.

Through these objectives, the Trustees aim to increase the charity's impact, broaden community engagement and continue delivering meaningful public benefit in accordance with its charitable purposes.

Additional Priorities and Aspirations for 2025

Digital Engagement and Communications

The Trustees aim to enhance communication with the congregation and wider community through the continued development of the Masjid website, newsletters, social media and community information channels. Improved communication will help increase awareness of the charity's activities and encourage greater participation in programmes and events.

Women's Participation and Wellbeing

Building on the success of community wellbeing activities, the Trustees hope to increase opportunities for women to participate in educational, wellbeing and social programmes. The charity will continue to encourage inclusive activities that support personal development, social connection and community involvement.

Community Outreach

The Trustees intend to broaden outreach activities to engage with individuals and families who may not regularly access Masjid services. Through open days, community events, partnerships and public engagement initiatives, the charity aims to strengthen its role as a resource for the whole community.

Environmental Responsibility

The Trustees recognise the importance of environmental stewardship and will explore practical measures to reduce waste, improve recycling and encourage environmentally responsible practices during community events and activities.

Volunteer Development

To support the increasing range of activities delivered by the charity, the Trustees hope to strengthen volunteer recruitment, training and retention. Particular emphasis will be placed on encouraging younger members of the community to become actively involved in volunteering and leadership roles.

Fundraising and Financial Sustainability

The Trustees will continue to develop sustainable fundraising initiatives to support existing services and future development plans. Efforts will focus on ensuring the long-term financial resilience of the charity while maintaining transparency and good stewardship of charitable funds.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Future plans (continued)

Celebrating Diversity and Inclusion

The charity will continue to promote an inclusive environment that welcomes people from all backgrounds. Through interfaith engagement, educational programmes and community events, the Trustees hope to further strengthen relationships across different communities within Solihull.

Monitoring and Measuring Impact

The Trustees intend to improve the recording and measurement of the charity's activities and outcomes. Collecting participation figures, volunteer contributions, beneficiary feedback and community impact data will help demonstrate public benefit and support future planning and funding opportunities.

Key Targets for 2025

To support the delivery of its objectives, the Trustees have identified the following key targets for 2025:

- Continue to provide five daily congregational prayers, weekly Jummah prayers, Ramadan Taraweeh prayers and Eid congregations throughout the year.
- Maintain the daily Ramadan iftaar programme for sanctuary seekers, supporting an average of 35–40 attendees per day during the month of Ramadan.
- Increase charitable food donations by collecting at least 25 large boxes of food for local foodbanks and community support organisations during Ramadan.
- Deliver at least 40 weekly wellbeing sessions during the year, including arts and crafts, fitness activities and social wellbeing initiatives.
- Increase participation in wellbeing activities by encouraging new attendees and broadening engagement across different age groups.
- Organise at least one major interfaith event, including a second annual Solihull Interfaith Walk, with a target attendance of 75 participants representing a range of faiths and backgrounds.
- Host at least one Visit My Masjid Open Day to promote understanding of Islam and strengthen relationships with the wider community.
- Deliver at least two youth-focused development initiatives, including debate competitions, leadership programmes, educational workshops or mentoring activities.
- Organise a minimum of four family and community engagement events during the year, including educational visits, family trips, Eid celebrations or community gatherings.
- Continue collaboration with local organisations, charities, faith groups and public sector partners through at least six partnership or community engagement events during the year.
- Increase volunteer participation and encourage greater involvement from young people and families in the delivery of community activities.
- Continue to strengthen communication with the congregation through regular newsletters, website updates and community announcements.
- Explore opportunities to improve the Centre's facilities and infrastructure to meet the growing needs of worshippers and community users.

The Trustees will monitor progress against these objectives throughout the year and review outcomes regularly to ensure that the charity continues to deliver meaningful public benefit and remains responsive to the needs of the community.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. 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.

Accounts preparation

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

This report was approved by the Trustees on 25 June 2026 and signed on their behalf, by;

Trustee
(redacted)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Independent examiner's report to the Trustees of Solihull Central Masjid & Community Centre CIO

I report on the financial statements of the charity for the year ended 31 December 2024 which are set out on pages 14 to 23.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

**INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Independent examiner's statement

In the course of my examination, no matter has come to my attention:-

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Mohammad Ansari

Dated: 25 June 2026

Ansari & Co

Charity Accountants & Consultants
Kings Court, 17 School Road
Birmingham, B28 8JG

SOLIHULL CENTRAL MASJID & COMMUNITY CENTRE (A CHARITABLE INCORPORATED ORGANISATION)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

		Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds	Restricted Funds	Total 2023
	<i>Note</i>	£	£	£	£	£	£
Income from:							
Donations and legacies	2	70,282	17,955	88,237	-	-	-
Charitable activities	3	3,550	-	3,550	-	-	-
Total income		73,832	17,955	91,787	-	-	-
Expenditure on:							
Charitable activities	4	64,798	19,190	83,988	-	-	-
Total expenditure		64,798	19,190	83,988	-	-	-
Net income / (expenditure) before transfer		9,034	(1,235)	7,799	-	-	-
Transfers between funds		(1,310)	1,310	-	-	-	-
Net movement in funds		7,724	75	7,799	-	-	-
Reconciliation of funds:							
Total funds brought forward		-	-	-	-	-	-
Total funds carried forward	9	7,724	75	7,799	-	-	-

All incoming resources and resources expended derive from continuing activities.

The notes on pages 17 to 23 form part of these financial statements.

SOLIHULL CENTRAL MASJID & COMMUNITY CENTRE (A CHARITABLE INCORPORATED ORGANISATION)

**BALANCE SHEET
AS AT 31 DECEMBER 2024**

		2024		2023	
	<i>Note</i>	£	£	£	£
Current assets					
Cash at bank and in-hand	13	8,799		-	
		<u>8,799</u>		<u>-</u>	
Creditors:					
Amounts falling due within one year	8	1,000		-	
		<u></u>		<u></u>	
Net current assets			7,799		-
Net assets			<u>7,799</u>		<u>-</u>
Funds					
Unrestricted: General funds	9		7,724		-
Restricted funds	9		75		-
			<u>7,799</u>		<u>-</u>

The notes on pages 17 to 23 form part of these financial statements.

The financial statements were approved by the Trustees on 25 June 2026 & signed on their behalf, by:

Trustee
(redacted)

SOLIHULL CENTRAL MASJID & COMMUNITY CENTRE (A CHARITABLE INCORPORATED ORGANISATION)

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2024

	<i>Note</i>	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by operating activities	<i>12</i>	8,799	-
Increase / (decrease) in cash & cash equivalents in the reporting period		8,799	-
Cash & cash equivalents at the beginning of the reporting period		-	-
Cash & cash equivalents at the end of the reporting period	<i>13</i>	8,799	-

The notes on pages 17 to 23 form part of these financial statements.

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

1. Accounting policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The following principal accounting policies have been applied:

a) Incoming resources

Income includes the total funds received during the period and comprises donations collected directly or by volunteers and income from fundraising events. Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income tax reclaimable under the Gift Aid Scheme is recognised on an accruals basis once income is considered probable.

Donors are given the option to restrict their donation when it is made. Any Gift Aid claimed on restricted donations is classed as unrestricted income.

b) Resources expended and basis of allocation

Expenditure is included when incurred and has been shown in the Statement of Financial Activities inclusive of non-recoverable Value Added Tax.

Expenditure on operational programmes is recognised in the period in which it is incurred.

Currently all costs are directly attributable to specific activities, but where required, certain shared costs will be apportioned to activities in furtherance of the objects of the Charity.

c) Funds accounting

Funds held by the charity are:

Unrestricted funds - These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds - These are unrestricted funds earmarked by the trustees for particular purposes.

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

d) Tangible Fixed assets

Tangible fixed assets are depreciated per the following rates:

Land & Buildings	- 2% straight line
Furniture & Equipment	- 20% straight line

e) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

f) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Donations and legacies

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Voluntary donations	70,282	17,955	88,237	-
	<u>70,282</u>	<u>17,955</u>	<u>88,237</u>	<u>-</u>

3. Charitable activities - income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Nikah ceremonies	3,550	-	3,550	-
	<u>3,550</u>	<u>-</u>	<u>3,550</u>	<u>-</u>

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

4. Charitable activities - costs

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Grants paid (Zakat, Fitrana & Qurbani)	-	3,923	12,780	-
Nikah ceremonies	1,200	-	1,200	-
Salaries and wages	12,938	-	12,938	-
Ramadan, Iftar & Eid costs	-	11,257	11,257	-
Cleaning, repairs & maintenance	8,970	-	8,970	-
Equipment	5,293	-	5,293	-
Utilities	1,890	-	1,890	-
IT, internet & telephone	352	-	352	-
Insurance	1,297	-	1,297	-
Accounting, Legal and Compliance	1,734	-	1,734	-
Building improvements	31,124	4,010	35,134	-
	64,798	19,190	83,988	-

Due to the running of the Centre being part of the purposes of the Charity, all building related expenses are recognised as charitable and there are no support costs to apportion.

5. Net incoming resources for the year

	2024 £	2023 £
This is stated after charging:-		
Examiners' remuneration	1,000	-

6. Staff & trustees costs

There were no employees in the year (2023: NIL).

During the period £NIL (2023: £NIL) of expenses were incurred for the reimbursement of Trustees' expenses. The Trustees received no other remuneration this year or the prior year.

SOLIHULL CENTRAL MASJID & COMMUNITY CENTRE (A CHARITABLE INCORPORATED ORGANISATION)

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

7. Volunteers

The charity is being run through the kind help of many committed volunteers. The Trustees would like to thank all the volunteers without whom the Centre would not be able to run.

8. Creditors

Amounts owing within one year

	2024	2023
	£	£
Accruals	1,000	-

9A. Statement of funds – Unrestricted funds

Current year (2024):

	Brought forward £	Incoming resources £	Resources expended £	Transfers £	Carried forward £
Unrestricted funds:-					
General reserve	-	73,832	(64,798)	(1,310)	7,724
Total funds	-	73,832	(64,798)	(1,310)	7,724

Prior year (2023):

	Brought forward £	Incoming resources £	Resources expended £	Transfers £	Carried forward £
Unrestricted funds:-					
General reserve	-	-	-	-	-
Total funds	-	-	-	-	-

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

9B. Statement of funds – Restricted funds

Current year (2024):

	Brought forward £	Incoming resources £	Resources expended £	Transfers £	Carried forward £
Restricted funds:-					
Zakat distribution	-	543	(543)	-	-
Fitrana distribution	-	386	(805)	419	-
Qurbani programme	-	2,650	(2,575)	-	75
Masjid Iftar programme	-	2,400	(2,400)	-	-
Ramadan & Eid programme	-	7,966	(8,857)	891	-
Masjid Improvements fund	-	4,010	(4,010)	-	-
Total funds	-	17,955	(19,190)	1,310	75

Prior year (2023):

	Brought forward £	Incoming resources £	Resources expended £	Transfers £	Carried forward £
Restricted funds:-					
Zakat distribution	-	-	-	-	-
Total funds	-	-	-	-	-

Restricted Project Descriptions

Zakat, Fitrana and Qurbani distribution

Zakat, Fitrana and Qurbani are specific religious donations distributed to the very poorest in society for their most urgent needs. The Masjid works in collaboration with other charities to help fulfil this requirement and funds are usually distributed within the same year that they are collected.

Masjid Iftar programme

Attendees fasting during the month of Ramadan are provided free iftar meals to break their fast at the Masjid.

Ramadan and Eid programme

The Masjid runs a number of activities during Ramadan and Eid to help its attendees fulfil their religious worship obligations; like Taraweeh prayers, costs of Huffadh leading prayers, and providing extra temporary facilities to fulfil the needs of the extra attendees the Masjid expects during the religious month, and its religious holiday culmination, the day of Eid.

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

Restricted Project Descriptions (continued)

Masjid Improvements fund

The Masjid is working on various plans to improve and enhance the space and facilities on offer by the Masjid to the public. Funds donated specifically for this purpose are collected and spent from this fund.

10. Analysis of net assets between funds

(a) Current year	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2024 are represented by:			
Net current assets	7,724	75	7,799
Total funds	7,724	75	7,799

(b) Prior year	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2023 are represented by:			
Net current assets	-	-	-
Total funds	-	-	-

11. Related parties

There are no related party transactions in the year or the prior year.

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

12. Reconciliation of cash flows from operating activities

	2024	2023
	£	£
Net income / (expenditure) for the reporting period	7,799	-
Increase / (decrease) in creditors	1,000	-
Net cash provided by operating activities	8,799	-

13. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash at bank and in hand	8,799	-
Total of cash and cash equivalents	8,799	-

13A. Analysis of changes in net debt

	At start of year	Cashflows in year	At end of year
	£	£	£
Cash at bank and in-hand	-	8,799	8,799
	-	8,799	8,799