

Charity number: 1203770

HALL GREEN MUSLIM ASSOCIATION

Trustees' report and financial statements

for the year ended 5 April 2024

HALL GREEN MUSLIM ASSOCIATION

Contents

	Page
Legal and administrative information	1
Trustees report	2 - 3
Independent examiners' report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 9

HALL GREEN MUSLIM ASSOCIATION

Legal and administrative information

Charity number	1203770
Business address	1 Wycombe Road Hall Green Birmingham B28 9EL
Registered office	1 Wycombe Road Hall Green Birmingham B28 9EL
Trustees	Khalid Hussain Mohammed Azam Arasab Hussain
Management committee	Mohammad Bostan Khalid Hussain Mohammed Azam Arasab Hussain Shafique Ahmed Begg
Accountants	RUS Chartered Accountants 1190a-1192 Stratford Road Hall Green Birmingham B28 8AB

HALL GREEN MUSLIM ASSOCIATION

Report of the trustees for the year ended 5 April 2024

The trustees present their report and the financial statements for the year ended 5 April 2024. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Organisational Structure

The Charity has a management committee who has overall control and responsibility for policy and major decision making and all members of the committee are trustees. Day to day management and responsibility for implementing policies is carried out by the trustees on a voluntary basis.

Membership of committee is open to all individuals over 18 years of age who are approved by the trustees. The trustees must accept applications for membership unless they consider that it would be in the best interests of the charity to refuse the application.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and activities

Objectives and aims

The principle objectives of the charity are as follows:

The advancement of the Islamic religion in Hall Green and in particular the provision of facilities for a masjid, ceremonies, Muslim festivals and madrassa;

The advancement of education of persons of the Muslim faith resident in Hall Green;

To provide and assist in the provision of facilities for prayer, recreation and leisure time occupation of members of the muslim community in the interest of social welfare and with the objective of improving their condition of life: and;

Such other charitable purposes to benefit the Muslims in Hall Green area and the wider Muslim community as their trustees in their absolute discretion think fit.

Volunteers

The Charity relies on the unpaid work of the trustees to further its objectives.

HALL GREEN MUSLIM ASSOCIATION

Report of the trustees for the year ended 5 April 2024

Statement of trustees' responsibilities


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

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

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

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

On behalf of the board



Trustee

Date: 10/10/24

HALL GREEN MUSLIM ASSOCIATION

Independent examiner's report to the trustees on the unaudited financial statements of HALL GREEN MUSLIM ASSOCIATION.

I report on the accounts of HALL GREEN MUSLIM ASSOCIATION for the year ended 5 April 2024 set out on pages 2 to 9.

Respective responsibilities of trustees and independent examiner

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

.....
Mr Raza Samar FCA
ICAEW
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Birmingham

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HALL GREEN MUSLIM ASSOCIATION

Statement of financial activities

For the year ended 5 April 2024

	Notes	Unrestricted funds £	2024 Total £
Incoming resources			
Incoming resources from generating funds:			
Voluntary income	2	146,757	146,757
Total incoming resources		<u>146,757</u>	<u>146,757</u>
Resources expended			
Staff costs	3	50,810	50,810
Cleaning		400	400
Rates & Water Rates		167	167
Accountancy fees		2,880	2,880
Repair & Maintenance		11,883	11,883
Fire & Security		48	48
Insurance		1,540	1,540
Charitable donations		5,550	5,550
Legal and professional fees		876	876
Light & Heat		3,540	3,540
Books		301	301
Sundry expenses		3	3
Depreciation and impairment		283	283
Printing, postage & stationary		25	25
Bank charges		678	678
Total resources expended		<u>78,984</u>	<u>78,984</u>
 Total funds brought forward		 <u>561,781</u>	 <u>561,781</u>
Total funds carried forward		<u>629,554</u>	<u>629,554</u>


The notes on pages 7 to 9 form an integral part of these financial statements.

HALL GREEN MUSLIM ASSOCIATION

Balance sheet as at 5 April 2024

	Notes	2024 £	£
Fixed assets			
Tangible assets	4		523,064
Current assets			
Cash at bank and in hand		110,720	
		<u>110,720</u>	
Creditors: amounts falling due within one year	5	(4,230)	
Net current assets			<u>106,490</u>
Net assets			<u>629,554</u>
Funds	6		
Unrestricted income funds			<u>629,554</u>
Total funds			<u><u>629,554</u></u>

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



Trustee

Date: 10/10/24

The notes on pages 7 to 9 form an integral part of these financial statements.

HALL GREEN MUSLIM ASSOCIATION

Notes to financial statements for the year ended 5 April 2024

1. Accounting policies

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

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP FRS 102) and the charities act 2011.

1.2. Incoming resources

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

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

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

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

1.3. Resources expended

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

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

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

1.4. Tangible fixed assets and depreciation

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

Land and buildings	-	Not depreciated as maintained to a good standard
Fixtures, fittings and equipment	-	20% reducing balance

HALL GREEN MUSLIM ASSOCIATION

Notes to financial statements for the year ended 5 April 2024

2. Voluntary income

	2024 Total £
Donations	140,007
Rental Income	6,750
	<u>146,757</u>

3. Mosque Projects

Employment costs	2024 £
Wages and salaries	<u>50,810</u>

4. Tangible fixed assets

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 6 April 2023	199,825	9,375	209,200
Additions	322,109	-	322,109
At 5 April 2024	<u>521,934</u>	<u>9,375</u>	<u>531,309</u>
Depreciation			
At 6 April 2023	-	7,962	7,962
Charge for the year	-	283	283
At 5 April 2024	<u>-</u>	<u>8,245</u>	<u>8,245</u>
Net book value			
At 5 April 2024	<u>521,934</u>	<u>1,130</u>	<u>523,064</u>

5. Creditors: amounts falling due within one year

	2024 £
Payments received on account	1,350
Accruals and deferred income	2,880
	<u>4,230</u>

HALL GREEN MUSLIM ASSOCIATION

Notes to financial statements for the year ended 5 April 2024

6. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 5 April 2024 as represented by:		
Tangible fixed assets	523,064	523,064
Current assets	110,720	110,720
Current liabilities	(4,230)	(4,230)
	<u>629,554</u>	<u>629,554</u>

7. Unrestricted funds

	At 1 Nov 2023 £	Incoming resources £	Outgoing resources £	At 31 Oct 2024 £
Unrestricted funds	<u>561,781</u>	<u>146,757</u>	<u>(78,984)</u>	<u>629,554</u>

HALL GREEN MUSLIM ASSOCIATION

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

HALL GREEN MUSLIM ASSOCIATION

Detailed statement of financial activities

For the year ended 5 April 2024

	2024	
	£	£
Incoming resources		
Incoming resources from generating funds:		
<i>Voluntary income</i>		
Donations		140,007
Rental Income		6,750
		<hr/>
		146,757
Total incoming resources from generating funds		<hr/>
		146,757
Total incoming resources		<hr/>
		146,757
Resources expended		
Costs of generating funds:		
<i>Donations</i>		
Donations - Staff - Wages and salaries	50,810	
Establishment - Cleaning	400	
Establishment - Rates & water	167	
Establishment - Light & heat	3,540	
Establishment - Fire & security	48	
Establishment - Insurance	1,540	
Donations - Professional - Legal fees	876	
Donations - Accountancy	2,880	
Donations - Depreciation & impairment	283	
Donations - Repair	11,883	
Donations - Charity	5,550	
Printing, postage & stationary	25	
Donations - Books	301	
Bank charges	678	
	<hr/>	
		78,981
Total cost of generating voluntary income		<hr/>
		78,981
Total costs of generating funds		<hr/>
		78,981

HALL GREEN MUSLIM ASSOCIATION

Detailed statement of financial activities

For the year ended 5 April 2024

		2024 £
Governance costs		
Sundry expenses	3	3
Total governance costs		<u>3</u>
Net incoming/(outgoing) resources for the year		<u>67,773</u>