

بسم الله الرحمن الرحيم  
الحمد لله رب العالمين  
والصلوات والسلام على نبي الكريم

# Trustees' Report and Financial Statements

for the period from

**06 April 2024 to 31 March 2025**

## HALL GREEN MOSQUE

(HALL GREEN MUSLIM ASSOCIATION)

**Charity number: 1203770** registered with the Charity Commission for England and Wales on 27 June 2023 as a Charitable Incorporated Organisation (CIO). Company number **CE032814**

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**Legal and administrative information**

<b>Name of the charity</b>	<b><u>HALL GREEN MOSQUE (HALL GREEN MUSLIM ASSOCIATION)</u></b>
<b>Charity number</b>	<b>1203770</b> (Charity Commission for England and Wales) Company number <b>CE032814</b> (Companies House)
<b>Business address</b>	1 Wycombe Road, Hall Green Birmingham B28 9EL
<b>Registered office</b>	1 Wycombe Road, Hall Green Birmingham B28 9EL
<b>Trustees</b>	Mohammed Bostan (until 28 <sup>th</sup> February 2025) Shafique Ahmed Begg (from 1 <sup>st</sup> January 2025) Khalid Hussain Mohammed Azam Arasab Hussain Sajjad Bostan (from 1 <sup>st</sup> January 2025)
<b>Management committee</b>	Sajjad Bostan Khalid Hussain Mohammed Azam Arasab Hussain Shafique Ahmed Begg, Chair & Treasurer Tariq Ali, General Secretary
<b>Independent Examiner</b>	Gazelle Professional Services Howell Court, London w3 BJ

## Trustees' Report

As trustees, we are pleased to present our report and the financial statements for the period from 6<sup>th</sup> April 2024 to 31 March 2025. We are most grateful to Almighty and Most Compassionate God who enabled us to serve the mosque, local Muslim community and the members of wider society in Hall Green. We could not have done without the help of our volunteers and we pray to God to reward them and shower His blessings on them and their families. We also thank all those who join the salah at our mosque which is in fact everyone's mosque. Jazakuum Allah khair for donations from all of you, totalling £159,329 during this period that was **22% more than the last year**. Alhamdulillah (the praise and thanks be to God). Trustees who served during the year and up to the date of this report are set out on page 3. Our respected brother and the Chair of Trustees, Mohammed Bostan, who served this mosque for many years as a volunteer and trustee sadly passed away recently and returned to our Lord. We pray to God to accept his service to the mosque, reward him abundantly and make it a means of reaching Paradise for him! Aameen

- A. Governing Document:** The charity is a Charitable Incorporated Organisation (CIO), governed through its constitution.
- B. 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 anyone aged 18 or over who is approved by the trustees. The trustees must accept applications for membership unless they consider that it would be in the best interest of the charity to refuse an application.
- C. 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.
- D. Objectives and activities of the charity:**
- Serving and promoting Islam in Hall Green through a mosque and other activities.
  - Education Muslims through sermons, Quran lessons and a madrasah.
  - Such other charitable purposes that benefit the Muslims in Hall Green area and the wider community as necessary
- E. Volunteers and paid staff:** The Charity is heavily supported by our eight volunteers (in addition to the trustees) through their unpaid work to achieve its objectives. We also appreciate the hard work of our paid staff. May Almighty God reward all of them abundantly in this world and the Hereafter! aameen
- F. Statement of trustees' responsibilities:** The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with law and United Kingdom Accounting Standards (UKAS). The law requires the trustees to prepare financial statements that give a true and fair view of charity and of the income and expenses of the charity for that year. In preparing these financial statements, the trustees have selected suitable accounting policies and then applied them consistently, made judgements and estimates that were reasonable and prudent, and followed the applicable UKAS. There were no material departures from the UKAS. We have prepared the financial statements on the going concern basis. The trustees keep proper accounting records that show 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 2011. We have also fulfilled our responsibility (and continue to do so) for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other risks.

We again express our utmost gratitude to our Most Compassionate God for all His blessings and for giving us the opportunity to serve this mosque. We pray to Him to accept our miniscule service to His mosque and the community and reward us with His grace and bounty.

Approved by the board of trustees and signed by the Chair of the board on its behalf

**Shafique Ahmed Begg**

**Chair Board of Trustees**

**Date:** 7 Muharram ul Haram 1447 after Hijrah. 3 July 2025

**Independent examiner's report to the trustees on the unaudited financial statements of Hall Green Mosque (HALL GREEN MUSLIM ASSOCIATION).**

I report on the accounts of Hall Green Mosque (HALL GREEN MUSLIM ASSOCIATION) for the period from 06 April 2024 to 31 March 2025 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 the Charities Act 2011 (the Act), does not apply and that an independent examination is needed. an examination is required under section 145(1) of the Charities Act 2011 but section 144(1) (audit) of the Charities Act 2011 and section 145(3) of the Charities Act 2011 do not apply to this charity because its income is below the threshold of £250,000.

It is my responsibility to examine the accounts, to follow the procedures laid down in the General Directions given by the Charity Commission 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 "Independent examination of charity accounts: Directions and guidance for examiners (CC32)" first published by the Charity Commission in September 2017 and became mandatory on 1<sup>st</sup> December 2017. 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**

As a result of my work, no matter has come to my attention:

- (i) that would give 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 that accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (ii) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Brother Shakil Ahmed Khan MA, MBA, MSc, DPSI, AIEMA

Gazelle Professional Services, Howell Court, London W3 8BJ

## Statement of financial activities

For the period from 06 April 2024 to 31 March 2025

INCOME	This period	Last period	Change Per cent
Public donations (see note 2)	£159,330	£130,557	+22%
Rent received	16,200	16,200	0
<b>Total income</b>	<b>£175,530</b>	<b>£146,757</b>	<b>+20%</b>

Expenses	This period	Last period	% change
Staff costs (see note 3)	£71,330	£50,810	+40
Cleaning	900	400	+125
Water charges	191	167	+14
Accountancy fees	2,780	2,880	-3
Repair & Maintenance	0	11,883	-100
Fire & Security	218	48	+354
Insurance	1,610	1,540	+5
Charitable donations to ISRA UK	21,430	5,550	+286
Legal and professional fees	0	876	-100
Light & Heat	4,034	3,540	+14
Books	1,968	301	+554
Miscellaneous expenses	427	3	+14133
Depreciation and impairment	372	283	+31
Printing, postage & stationary	0	25	-100
Bank charges	1,111	678	+64
<b>Total expenses</b>	<b>£106,371</b>	<b>£78,984</b>	<b>+35</b>

SURPLUS	This period	Last period	% change
Total funds brought forward from last years	£629,554	£561,781	+11
<b>Total funds (that is, cash at bank and the value of the land, buildings and fixtures, fittings and equipment) carried forward to the next year</b>	<b>£1,001,301</b>	<b>£629,554</b>	<b>+59%</b>

### Balance Sheet at 31 March 2025

	This period	Last period
<b>Fixed assets</b>		
Tangible assets (see note 4)	£830,210	£523,064
<b>Current assets</b>		
Cash at bank and in hand	175,321	110,720
<b>Creditors: amounts due within one year</b> (see note 5)	(4,230)	(4,230)
<b>Net current assets</b>	171,091	106,490
<b>Net assets</b>	<b>£1,001,301</b>	629,554
<b>Funds</b> (see note 6)		
Unrestricted income funds	<b>£1,001,301</b>	629,554
<b>Total funds</b>	<b>£1,001,301</b>	£629,554

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

**Shafiq Ahmed Begg**

**Chair of the Board of Trustees**

**Dated:**

## Notes to financial statements for the year ended 31 March 2025

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/Charity income:** 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 mainly through donations and is included in full in the statement of financial activities when receivable. Our charity also gets some income through renting one of its properties. So, the rental income is also included in these financial statements.

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.

**1.3 Resources expended/charity expenses:** These are the expenses/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. Expenditure is recognised on a cash basis when an expense is incurred. Expenditure includes any VAT that 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 generating voluntary income and the costs of trading for fundraising purposes including operating a supplementary education service.

**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

## 2. Income of the charity from all sources (voluntary income)

	2025	2024
<b>Donations</b>	<b>£159,330</b>	£140,007
<b>Rental Income</b>	<b>16,200</b>	6,750
<b>Total income</b>	<b>£175,530</b>	<b>£146,757</b>



## HALL GREEN MOSQUE (HALL GREEN MUSLIM ASSOCIATION)

### 3. Mosque operating cost

Wages and salaries of staff

**2025: £71,329.50**

2024: £50,810

### 4. Tangible fixed assets

	As at 31 March 2025	As at 31 March 2025	Total 2025	As at 6 April 2024	As at 6 April 2024	Total 2024
	Freehold land and buildings	Fixtures, fittings and equipment		Freehold land and buildings	Fixtures, fittings and equipment	-
Cost	£820,105	£10,105	<b>£830,210</b>	£521,934	£9,375	£531,309
Depreciation at the end of period	Nil	(£8,528)	(£8,528)	Nil	8,245	-
Charge for the year	Nil	(£372)	(£372)	Nil	283	
<b>Net book value</b>	<b>£820,105</b>	<b>£1,205</b>	<b>£821,310</b>	<b>£521,934</b>	<b>£1,130</b>	<b><u>£523,064</u></b>

### 5. Creditors: amounts falling due within one year

Payments received on account (advance monthly rent). £1,350

Accruals and deferred income (rent deposit). £2,880 **Total: £4,230**

### 6. Analysis of net assets between funds

	Fund balances 31 March 2025 as represented by:		Fund balances 05 April 2024 as represented by:	
	Unrestricted funds	Total funds	Unrestricted funds	Total funds
Tangible fixed assets	£830,210	£830,210	£523,064	£523,064
Current assets	175,321	175,321	110,720	110,720
Current liabilities	(4,230)	(4,230)	(4,230)	(4,230)
	<b><u>£1,001,301</u></b>	<b><u>£1,001,301</u></b>	<b><u>£629,554</u></b>	<b><u>£629,554</u></b>

### 7. Unrestricted funds

	At 05 April 2024	Incoming resources	Outgoing resources	At 31 March 2025
Unrestricted funds	<b>£629,554</b>	<b>£175,530</b>	<b>(£106,371)</b>	<b>£698,713</b>

**HALL GREEN MOSQUE (HALL GREEN MUSLIM ASSOCIATION)**