

KURI PAK CHARITY ASSOCIATION
Financial Statements
31 December 2024

KURI PAK CHARITY ASSOCIATION
Trustees' Annual Report
Period ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 December 2024.

Reference and administrative details

Registered charity name: Kuri Pak Charity Association
Charity type: Charitable Incorporated Organisation
Charity registration date: CIO - FOUNDATION Registered 25 Apr 2024
Charity registration number: 1207996

Principal office:

Kuri Pak Charity Association
40–46 Warwick Road
Sparkhill
Birmingham
B11 4QU
England

The trustees:

Abdulla Abdulhamid Taher Abdallah – Chair
Farsat K Hasan – Trustee
Irfan Arif – Trustee
Farman L Abdulsamad - Trustee
Haiman M Abdullah- Trustee
BEKHAL MOHAMMED NABI - Trustee

All trustees held their positions for the period to 31 December 2024.

Independent examiner:

Maria Sabah
Sabah Accountants Ltd
202 Percy Road
Birmingham
B11 3LG

Bankers:

HSBC UK
3–4 Jameson Street
Hull
HU1 3JX

Independent legal advisor:

Maria Sabah
Sabah Accountants Ltd
202 Percy Road
Birmingham
B11 3LG

Structure, governance and management

The Charity operates as a Charitable Incorporated Organisation. The Trustees of the Charity operate in accordance with the Governing Document of the Charity and are responsible for all matters pertaining to governance and executive functions at the Charity. Trustees are not remunerated and do not claim expenses either.

When setting the objectives for the Charity and planning the activities for the year, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. The Trustees are satisfied that the objectives and activities of the Charity are appropriate, relevant and commensurate with advancing the Charity's stated goals.

Objectives and activities**Objectives**

1. The advancement of religion by establishing and maintaining a mosque (place of worship) to facilitate Islamic worship and provide religious education.
2. The relief of need and the provision of community support services for the benefit of the general public, and the local Muslim communities in Birmingham.

Overview of Activities

Since its registration in April 2024, the Charity has commenced the process of establishing itself as a community mosque and centre. The mosque is open to all Muslims (men, women, children, and young people without any discrimination) to participate in ritual Islamic worship in congregation or private prayer. Others are welcome to observe quietly and respectfully with a prior appointment. All services are provided free of charge and no membership is required.

A central element of the Charity's work is the ongoing development of the mosque facility to better serve the community. During the period, initial renovation and improvement

works were undertaken at the Warwick Road premises to enhance the space available for worship and community gatherings.

The Charity's operational model involves the dedication of volunteers, including its trustees, to manage daily activities and outreach efforts. This approach ensures that administrative expenditure is minimized and the maximum proportion of available resources is allocated directly to charitable activities. The Trustees are satisfied that the charitable objectives of Kuri Pak Charity Association have been pursued effectively during the period.

Achievements and performance

In line with the Charity's available income, the Association has successfully opened its doors to the community, offering regular daily prayers and weekly congregational services. The Trustees are pleased to report that the mosque has been well attended, with local community members benefiting spiritually and socially from the facilities and activities provided.

Approximately 200 individuals have participated in the mosque's activities since its opening. The Trustees note that this engagement has had a positive impact on community cohesion and individual well-being.

The Charity also responded to the needs of the community by providing religious education sessions and guidance. Although in its early stages, the demand for such services indicates the continuing importance and relevance of the Charity's work.

The Trustees remain satisfied that, given the modest scale of the Charity's donation income, its performance and the impact of its work are both effective and proportionate to its financial resources.

Financial review

For the period under review, total income amounted to £29,181. This included £17,181 from donations and £12,000 from rental income.

Total resources expended on charitable activities were £14,103.84.

During the year, the charity also made an interest-free loan of £30,000 to Human Care NFP LTD, which is being repaid in instalments. The first £10,000 is expected to be in a due date, and the remaining balance is expected to be received over the coming year.

The deficit of expenditure over income was therefore funded from funds that had been raised and held in the bank prior to the charity's formal registration. These funds were available to support the charity's initial activities and were utilised during the period, ensuring that all obligations were met. The Trustees confirm that all charitable expenditure was used strictly in furtherance of the charity's objectives and that no non-exempt income was received.

The current ongoing commitment of the Charity includes the maintenance and improvement of the mosque premises; much of this is supported by voluntary

contributions and in-kind support, without significantly drawing on the Charity's financial resources.

It is of particular note that the administration of the Charity is conducted entirely by its Trustees and volunteers, thereby ensuring that administrative expenditure is minimised and the maximum proportion of available resources is allocated directly to charitable activities.

Risk Management

The Trustees acknowledge their responsibilities for establishing and adhering to a risk management system and are satisfied that appropriate systems and procedures are in place and under constant review for relevance and appropriateness.

Reporting Serious Incidents

The Trustees are pleased to confirm that no instances occurred in the running or activities of the Charity which gave rise to any serious incidents or required any reporting thereof.

Related Party Transactions

Other than the loan mentioned above, there were no related party transactions in the conduct of the Charity's affairs for the period ended 31 December 2024.

Plans for future periods

The Trustees remain committed to strengthening the Charity's services and outreach in the coming year. Plans include carefully managed fundraising activities to ensure the long-term financial sustainability of the organisation. The Trustees also intend to generate sufficient funds in future periods to allow for the introduction of modest and appropriate remuneration for trustees actively engaged in the charity's day-to-day operations, in full compliance with Charity Commission guidance.

It is the Trustees' intention to sustain a measured approach to fundraising, ensuring that administrative costs remain minimal and that the maximum proportion of available resources is directed towards charitable activities. The Trustees will also focus on enhancing the mosque's facilities and accessibility, with an emphasis on community engagement and support.

Furthermore, the Trustees intend to develop partnerships with other community organisations in the area, seeking to broaden the impact of the Charity's work and make its services available to a wider segment of the population.

The trustees' annual report was approved on 27 October 2025 and signed on behalf of the board of trustees by:

Abdulla Abdulhamid Taher Abdallah
Chair

A handwritten signature in brown ink, appearing to read 'Abdulla', with a long horizontal stroke extending to the right.

27/10/2025

Independent Examiner's Report to the Trustees of Kuri Pak Charity Association

I report to the charity trustees on my examination of the accounts of the Charity for the period ended 31 December 2024, which are set out on pages 6 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is appropriate.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 accounts.

Independent examiner's statement

In connection with 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

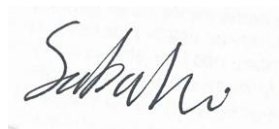
have not been met; **or**

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

Maria Sabah

SABAH ACCOUNTANTS LTD
202 Percy Road
Birmingham
B11 3LG

Date: 27 October 2025



KURI PAK CHARITY ASSOCIATION

Statement of Financial Activities Period ended 31 December 2024

	2024	
	Unrestricted funds	Total funds
Income and endowments		
Donations and legacies (Note 4)	17,181	17,181
Other trading activities (rental income)	12,000	12,000
Total income	29,181	29,181
Expenditure		
Expenditure on charitable activities (Notes 5,6)	14,104	14,104
Total expenditure	14,104	14,104
Net income and net movement in funds	15,077	15,077
Reconciliation of funds		
Total funds brought forward	27,601	27,601
Total funds carried forward	42,678	42,678

All income and expenditure derive from continuing activities.

KURI PAK CHARITY ASSOCIATION

Statement of Financial Position

31 December 2024

	2024 £	2023 £
Current assets		
Cash at bank and in hand	12,678	–
Loan receivable from Human Care NFP Ltd	30,000	–
Total current assets	42,678	–
Current liabilities	–	–
Net current assets	42,678	–
Total assets less current liabilities	42,678	–
Funds of the charity		
Unrestricted funds	42,678	–
Total charity funds	42,678	–

These financial statements were approved by the board of trustees and authorised for issue on 27 October 2025, and are signed on behalf of the board by:

Abdulla Abdulhamid Taher Abdallah

Chair



KURI PAK CHARITY ASSOCIATION

Statement of Cash Flows

Period ended 31 December 2024

The Statement of Cash Flows for the year ended 31 December 2024 reports the charity's cash movements. The opening cash balance was £27,601. During the year the charity received £29,181 and spent £14,104 on charitable activities and £30,000 on the loan, resulting in a net cash outflow of £14,923. The closing cash balance is £12,678.

Opening cash balance: £27,601

Cash received: £29,181

Cash paid out (charitable activities): £14,104

Loans made to other charity (Human Care NFP Ltd): £30,000

Net cash movement: (£14,923)

Closing cash balance: £12,678

	2024 £	2023 £
Net income	15,077	–
(Increase)/decrease in debtors	(30,000)	–
Increase in debtors (loan receivable)	–	–
Net cash used in operating activities	(14,923)	–
Cash and cash equivalents at beginning of period	27,601	–
Cash and cash equivalents at end of period	12,678	–

Notes to the Financial Statements

Note 4 – Donations and Legacies

All income of £17,181 represents unrestricted donations received from the public and trustees during the financial year.

Note 5 – Expenditure on Charitable Activities

Total expenditure of £14,104 relates to mosque renovation, utility costs, professional fees, and general community expenses.

Note 6 – Loan Receivable from Human Care NFP Ltd

During the financial year, the charity advanced an interest-free loan of £30,000 to another registered charity, Human Care NFP Ltd, to support community and humanitarian activities.

The full balance remained outstanding at 31 December 2024 and is recorded under current assets in the financial statements.

No repayments were received during the financial year.

KURI PAK CHARITY ASSOCIATION

Notes to the Financial Statements

Period ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales, registered as a Charitable Incorporated Organisation. The address of the principal office is 40-46 Warwick Road, Sparkhill, Birmingham, B11 4QU, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation – The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the Charity.

Going concern – There are no material uncertainties about the Charity's ability to continue.

Fund accounting – Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources – All incoming resources are included in the Statement of Financial Activities when entitlement has passed to the Charity; it is probable that the economic benefits will flow to the Charity and the amount can be reliably measured.

Resources expended – Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under the relevant activity within the Statement of Financial Activities.

Expenditure on raising funds – This includes the costs of all fundraising activities and non-charitable trading activities.

Expenditure on charitable activities – This includes all costs incurred by the Charity in undertaking activities that further its charitable aims, including those support costs and governance costs that are allocated to charitable activities.

Other expenditure – Other expenditure includes all expenditure that is neither related to raising funds nor part of expenditure on charitable activities.

Allocation of costs – All costs are allocated to the applicable expenditure category. Direct costs attributable to a single activity are allocated directly; shared costs are apportioned between activities on a reasonable, justifiable and consistent basis.

Financial instruments – Basic financial instruments are initially recognised at transaction price. Debtors and creditors are subsequently measured at amortised cost, being the amount expected to be received or paid. Investments are measured at fair value at each reporting date with changes recognised in income or expenditure.

4. Donations and legacies

All income from donations and grants during the period was unrestricted. Donations totalling £17,181 were received from the general public and through community fundraising efforts.

5. Expenditure on charitable activities

Charitable activity costs for the period comprised the following:

- Building maintenance and repairs: £8,950
- Equipment: £1,199
- Utilities (light & heat): £2,151
- Legal and professional fees: £945
- Administration expenses: £319
- Advertising and website costs: £500
- Bank charges: £40

Total expenditure: £14,104

All of the above expenditure was used in furtherance of the Charity's objectives.

6. Trustees and related party transactions

No trustee received any remuneration or reimbursement of expenses during the period.

During the period, the Charity provided an interest-free loan of £30,000 to another registered charity, Human Care NFP Ltd, to support its community work. The full amount remained outstanding as at 31 December 2024 and is included under current assets in the financial statements as a loan receivable. No repayments were received during the financial year.

Detailed Statement of Financial Activities
Period ended 31 December 2024

Income:

- Donations and legacies – £17,181
- Other trading activities (rent) – £12,000
- **Total income – £29,181**

Expenditure on Charitable Activities

- Building maintenance and repairs – £8,950
- Equipment – £1,199
- Utilities (light & heat) – £2,151
- Legal and professional fees – £945
- Administration expenses – £319
- Advertising and website – £500
- Bank charges – £40

Total expenditure: £14,104

(The above detailed statement does not form part of the audited financial statements.)

Abdulla Abdulhamid Taher Abdallah
Chair



27/10/2025
