

Company registration number: 00961846

Charity registration number: 259545

The Birmingham Mosque Trust Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

The Birmingham Mosque Trust Limited

Contents

Reference and Administrative Details	1 to 2
Trustees and Directors' Report	3 to 7
Independent Auditors' Report	8 to 11
Statement of Financial Activities	12
Balance Sheet	13 to 14
Statement of Cash Flows	15
Notes to the Financial Statements	16 to 27

The Birmingham Mosque Trust Limited

Reference and Administrative Details

Chairman	Mr Muhammad Afzal
Trustees	Mr Muhammad Afzal Mr Sajawal Khan (resigned 7 October 2023) Mr Abdul Rehman Mahmood Mr Mahmood Ahmed Mr Abdul Razzaq (resigned 30 September 2024) Mr Abdul Rakeeb Yahia Mr Niaz Ahmad (resigned 5 October 2024) Mr Mohammed Najib Mr Javed Iqbal Aziz (resigned 5 October 2024) Mr Tahir Mahmood Alam Dr Muhammad Hanif Mr Mohammad Hasham (resigned 5 October 2024) Mr Tariq Hussain Mr Muhammad Mohiuddin Qamar Mr Maqbool Ahmed Mr Munir Ahmed Raza (resigned 7 October 2023) Mr Mohammed Najib Budhal Mohammed Akram Dr Mahmoud Akhtar Nassar Mahmood Ahmad Makhdoom Chishti Allah Ditta (appointed 7 October 2023) Mohammad Asghar (appointed 7 October 2023) Mohammad Sarwar (appointed 7 October 2023) Zafar Alam Chaudhry (appointed 5 October 2024) Muhammad Sarfraz Madni (appointed 5 October 2024) Ali Yousif Mohamed (appointed 5 October 2024)
Registered Office	180 Belgrave Middleway Highgate Birmingham West Midlands B12 0XS
Company Registration Number	00961846

The Birmingham Mosque Trust Limited

Reference and Administrative Details

Charity Registration Number	259545
Bankers	Al Rayan Bank 24a Calthorpe Road Edgbaston Birmingham West Midlands B15 1RP
Auditor	Shareef & Co Chartered Accountants 4 Highlands Court, Cranmore Avenue, Solihul B90 4LE

The Birmingham Mosque Trust Limited

Trustees and Directors' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

The Birmingham Mosque Trust Limited

The Birmingham Mosque Trust Limited (BMTL), manages the Birmingham Central Mosque, which is located in the heart of England's second biggest city Birmingham. Birmingham Central Mosque is the second purpose built Mosque in the UK. In early 1970 it opened its doors for the Birmingham community as a place of worship. Birmingham Central Mosque is nationally known for reference and advocacy of Muslims and Islamic issues. Since the mosque was built, it has become a focal point for the Birmingham Muslim community. Over the years, Muslims and Non-Muslims have used the mosque's premises for events such as meetings, lectures, studies, community and educational purposes.

Objectives and activities

Objects and aims

- to advance the religion of Islam for the benefit of the public by, but not limited to, the holding of prayer meetings, lectures, public celebration of religious festivals, weddings, exhibitions and funeral services
- the provision and maintenance of places of public religious worship by persons professing the religion of Islam
- the provision and maintenance of religious, educational, social and cultural centres and other places of study
- the provision and maintenance of cemeteries and burial places for the burial, in accordance with Islamic rites, of persons professing the religion of Islam
- producing and/or distributing literature on Islamic belief and practice to help enlighten others about the religion of Islam; the advancement of religious education in accordance with the teachings of Islam
- the promotion of religious harmony for the benefit of the public
- the relief of poverty and those in need in accordance with the teachings of Islam in such ways as may be thought fit

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Birmingham Mosque Trust Limited

Trustees and Directors' Report

Delivery of Services to the Community

There are numerous services provided by the Trust to the community on a continuous basis in fulfilling its charitable aim and goals:

1. Family Support Service & Counselling Service

This department deals with family related issues and marital problems. It endeavors to advise, assist in resolving problematic issues through mediation and counselling.

2. Shariah Council

The Shariah Council provides advice and assistance for Muslims seeking a religious and theological perspective on social, domestic and general issues. It also deals with matters related to Islamic Nikah.

3. New Muslim Support Services

BMTL facilitates the conversion of new Muslims into the Islamic Faith and provides educational services and a social support network. Regular classes and events are held for such purposes.

4. Interfaith Forums

BMTL participates in and interacts actively with other faiths leaders and the wider community to promote mutual positive understanding of different faith communities. We work to promote social harmony, justice and creating a peaceful a society for all.

5. Ramadan Special Services

The Birmingham Central Mosque has continued to engage actively in the community and beyond. In addition to regular special prayer services and night prayers, BMTL hosts Iftaar (serving food) during holy month of Ramadan for more than 400 people on a daily basis.

6. Marriage Bureau

BMTL provides an introduction service for Muslim men and women for marriage purposes. The Bureau operates via dedicated website for match making purposes and organises regular public events in the mosque for clients to facilitate a face-to-face introduction.

7. Islamic Nikah and Civil Marriage Service

The mosque provides Nikah (Islamic Marriage) registration and Civil Marriage registration services which takes place at the same time. The mosque is linked with the Registrar of Marriages Office for conducting legally recognised civil Muslim marriages and issues certificates on behalf of the Registrar and Nikah Certification.

8. Funeral Services

The Trust facilitates Funeral Services - specialising in making arrangements for Islamic funeral arrangements for the community. This is very busy service that involved regular gatherings for commiserative purposes in the mosque and for the offering of funeral prayers.

9. Open Mosque Project - Mosque Visits

The Trust operates a free guided tours of the Mosque for people of different faiths or none on a regular basis to promote an accurate and positive understanding of Islamic beliefs and values and mosque activities. This is a very popular service from which many school children and other educational institutions benefit to facilitate a better and richer understanding of Islam and Muslims in the UK.

10. Islamic Education Service

The Birmingham Mosque Trust Limited

Trustees and Directors' Report

The Trust runs an Evening and a Weekend Islamic supplementary school to educate Muslim children between the ages of 5 to 15 years in their Islamic beliefs, values and culture. The main subjects taught school Al-Qur'an, Arabic language, Islamic Studies, and Hifz (Memorisation) of the Qur'an.

11. Ask the Imam Service - Islamic Advice Service

The Trust operates an Islamic advice line via a phone and or a call back service. This runs 6 days of the week and for 2 hours per day. The advice provided by an experienced and qualified Imam or Scholar.

12. Fundraising for disasters and emergencies

The Trust partners with major UK registered charities to alleviate the suffering of people affected by natural disasters all around the world. Funds are raised for such purposes on a regular basis to aid the poor and needy.

13. Food bank and outreach services

The Trust provide a foodbank service located outside on its premises to support the poor and needy in the community. The foodbank opens twice a week to assist those registered for support. There has been a significant rise of users during the last year and the Trust continues to support the vulnerable and the neediest in the heart of Birmingham City Centre. In addition to the regular services, during Ramadan, as part of the outreach project, iftaar (food) packages were provided throughout the month of Ramadan.

Facilities

- Main prayer hall
- Classrooms
- Library
- Mortuary
- Community hall
- Ladies' prayer gallery
- Visitors' gallery

Capital Project update:

The BMTL has embarked on a large and extensive construction project which involved the complete demolition of the front section of the existing mosque and erection of a independent annexe building (with its own facilities) adjacent the existing mosque.

The new development will provide facilities for training, education, community interaction and ablution facilities for ladies and gentlemen.

Planning permission and building regulations approvals were granted in 2019 and 2020 respectively. The project required 5 phases, of which 4 have now been completed, as follows:

Phase 1 - Enabling Work - COMPLETED

Phase 2 - Demolition - COMPLETED

Phase 3 - Piling, Foundation, Drainage, Floors, Stairs & Skeleton Frame - COMPLETED

Phase 3A - Piling - COMPLETED

Phase 3B - Foundation & Drainage - COMPLETED

Phase 3C - Attenuation Drainage, Floors, Stairs & Frame - COMPLETED

The Birmingham Mosque Trust Limited

Trustees and Directors' Report

Phase 4 - External, Internal, Roof & External Doors/Windows - COMPLETED

Phase 5 - Mechanical, Electrical, Finishes and Internal Work & Furnishing STARTED SEPTEMBER 2023

The work is still ongoing to complete phase 5, overseen by a qualified quantity surveyor. Payments are made once the QS approves the spending.

Financial review

During the year, the Mosque raised £1.27m (2023: £1.52m) and spent £0.65m (2023: £0.85m) on charitable activities, resulting in a net income of £0.62m (2023: £0.67m). The Mosque spent £0.64m (2023: £0.85m) on fixed asset additions.

The Mosques total reserves stood at £6.9m (2023: £6.3m), this includes general reserves of £3.3m (2023: 3.1m)

Policy on reserves

After reviewing the immediate and medium term requirements of The Birmingham Mosque Trust Limited (BMTL), the present level of funding is adequate to support the continuation of the current activities.

Plans for future periods

The charity will continue its construction project and if there are no supply chain issues, the project is expected to complete in 2024.

Going concern

The trustees consider the Mosque to be a going concern. The position of the year end general reserves and the ongoing fundraising activities is sufficient to meet the short term and medium needs of the Mosque.

Structure, governance and management

Induction and training of trustees

New Trustees undergo a briefing on their legal commitments under charity law, the content of the Memorandum and Articles of Association, the Management Committee and decision making processes, the business plan and recent financial performance of the charity. New Trustees also meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisational structure

The Trust was incorporated as a limited company on 11 September 1969. It is governed by a Memorandum and Articles of Association and is registered at the Companies House under number 00961846.

The Trustees (i.e. Management Council) are elected by the members of the trust at the Annual General Meeting. They are responsible for the day to day running of the BMTL.

The overall management and control of the charity is the responsibility of the Trustees who give their time freely and receive no remuneration or other benefits for carrying out their role.

The Trustees meet on a monthly basis to make operational decisions relating to the administration and management of the mosque and community centre.

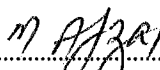
The Birmingham Mosque Trust Limited

Trustees and Directors' Report

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on..... and signed on its behalf by:


.....
Mr Muhammad Afzal
Trustee

The Birmingham Mosque Trust Limited

Independent Auditor's Report to the Members of The Birmingham Mosque Trust Limited

Opinion

We have audited the financial statements of The Birmingham Mosque Trust Limited (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

The Birmingham Mosque Trust Limited

Independent Auditor's Report to the Members of The Birmingham Mosque Trust Limited

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees and Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees and Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees and Directors' Report.

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
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the (set out on page), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine 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, the trustees are responsible for assessing the charity'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 the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

The Birmingham Mosque Trust Limited

Independent Auditor's Report to the Members of The Birmingham Mosque Trust Limited

Auditor's responsibilities for the audit of the financial statements

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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees 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. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- 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 fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the charity audit. We remain solely responsible for our audit opinion.

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 our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees 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 responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

The Birmingham Mosque Trust Limited

Independent Auditor's Report to the Members of The Birmingham Mosque Trust Limited

.....
Naeem Shareef (Senior Statutory Auditor)
For and on behalf of Shareef & Co, Statutory Auditor

Chartered Accountants
4 Highlands Court,
Cranmore Avenue, Solihul
B90 4LE

Date:.....

The Birmingham Mosque Trust Limited

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	601,050	464,434	1,065,484
Other income	5	208,505	-	208,505
Total income		809,555	464,434	1,273,989
Expenditure on:				
Charitable activities	6	(611,370)	(41,357)	(652,727)
Total expenditure		(611,370)	(41,357)	(652,727)
Net income		198,185	423,077	621,262
Net movement in funds		198,185	423,077	621,262
Reconciliation of funds				
Total funds brought forward		3,070,530	3,251,325	6,321,855
Total funds carried forward	18	3,268,715	3,674,402	6,943,117

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	646,696	654,088	1,300,784
Investment income	4	5,923	-	5,923
Other income	5	215,308	-	215,308
Total income		867,927	654,088	1,522,015
Expenditure on:				
Charitable activities	6	(561,853)	(105,766)	(667,619)
Total expenditure		(561,853)	(105,766)	(667,619)
Net income		306,074	548,322	854,396
Net movement in funds		306,074	548,322	854,396
Reconciliation of funds				
Total funds brought forward		2,764,456	2,703,003	5,467,459
Total funds carried forward	18	3,070,530	3,251,325	6,321,855

The Birmingham Mosque Trust Limited

(Registration number: 00961846)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	5,381,362	4,860,147
Current assets			
Debtors	15	107,618	-
Cash at bank and in hand	16	1,570,283	1,557,683
		1,677,901	1,557,683
Creditors: Amounts falling due within one year	17	(116,146)	(95,975)
Net current assets		1,561,755	1,461,708
Net assets		6,943,117	6,321,855
Funds of the charity:			
Restricted income funds			
Restricted funds		3,674,402	3,251,325
Unrestricted income funds			
Unrestricted funds		3,268,715	3,070,530
Total funds	18	6,943,117	6,321,855

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

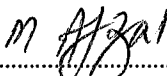
- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Birmingham Mosque Trust Limited

(Registration number: 00961846)
Balance Sheet as at 31 March 2024

The financial statements on pages 12 to 27 were approved by the trustees, and authorised for issue on
and signed on their behalf by:


.....
Mr Muhammad Afzal
Trustee

The Birmingham Mosque Trust Limited

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		621,262	854,396
Adjustments to cash flows from non-cash items			
Depreciation		131,230	120,566
Investment income	4	<u>-</u>	<u>(5,923)</u>
		752,492	969,039
Working capital adjustments			
Increase in debtors	15	(107,618)	-
Increase/(decrease) in creditors	17	<u>20,171</u>	<u>(13,849)</u>
Net cash flows from operating activities		<u>665,045</u>	<u>955,190</u>
Cash flows from investing activities			
Interest receivable and similar income	4	-	5,923
Purchase of tangible fixed assets	14	<u>(652,445)</u>	<u>(851,690)</u>
Net cash flows from investing activities		<u>(652,445)</u>	<u>(845,767)</u>
Net increase in cash and cash equivalents		12,600	109,423
Cash and cash equivalents at 1 April		<u>1,557,683</u>	<u>1,448,260</u>
Cash and cash equivalents at 31 March		<u><u>1,570,283</u></u>	<u><u>1,557,683</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:
180 Belgrave Middleway
Highgate
Birmingham
West Midlands
B12 0XS

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Birmingham Mosque Trust Limited 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

Asset class	Depreciation method and rate
Land and buildings	50 years straight line
Fixtures and fittings	20% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations and legacies

	2024 £	2023 £
Building - Extension Project	379,973	526,728
Gift Aid	107,618	241,297
General collections	411,287	336,289
Zakat	84,461	127,360
Education	82,145	69,110
	<u>1,065,484</u>	<u>1,300,784</u>

4 Investment income

	Total 2024 £	Total 2023 £
Other investment income	<u>-</u>	<u>5,923</u>

5 Other income

	2024 £	2023 £
Funeral services	57,980	90,760
Family Counselling service	66,820	51,700
Marriage services	59,500	53,703
Wedding hall rent	15,605	19,145
Birmingham City Council	7,400	-
Islamic Relief	1,200	-
	<u>208,505</u>	<u>215,308</u>

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Expenditure on charitable activities

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	Total 2024 £	Total 2023 £
Employment cost	192,933	-	-	192,933	181,636
Depreciation	131,230	-	-	131,230	120,567
Facilities cost	73,989	-	-	73,989	57,182
Governance Cost	-	-	22,401	22,401	95,951
Office expenses	48,419	-	-	48,419	28,903
Mosque services	8,249	-	-	8,249	23,565
Marketing	10,259	-	-	10,259	22,593
Education	15,960	-	-	15,960	-
Zakat	29,614	41,357	-	70,971	111,709
Consultancy Fees	62,860	-	-	62,860	-
Food	15,456	-	-	15,456	25,513
	<u>588,969</u>	<u>41,357</u>	<u>22,401</u>	<u>652,727</u>	<u>667,619</u>

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Audit fees			
Audit of the financial statements	7,800	7,800	7,800
Legal and professional fees	14,601	14,601	26,519
	<u>22,401</u>	<u>22,401</u>	<u>34,319</u>

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Grant-making

Below are details of material grants made to institutions

	2024	2023
Name of institution	£	£
Abid Welfare	-	17,000
Islamic Relief	15,000	21,500
Ummah Care Foundation	3,932	5,952
UK Care For Children	5,000	5,500
Herefordshire Community Foundation	-	5,000
Aghosh UK	-	3,600
Mercy International	5,000	2,500
SKT Welfare	-	2,507
Read Foundation	2,000	2,500
Saba Relief	-	2,500
Al Hijrah Education Foundation	2,000	2,000
Edhi International Foundation UK	3,000	1,500
Other charities below £1,000	-	1,325
Ethar Relief	-	1,500
Euro Relief	-	1,500
Al Ihsan Foundation	-	1,000
Al Munir Foundation	-	1,000
Al-Shifa Trust	2,000	1,000
Imran Khan Cancer Appeal	2,000	1,000
Social Unity Foundation	1,000	-
Sahara for Life Trust	425	-
	<u>41,357</u>	<u>80,384</u>

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024	2023
	£	£
Audit fees	7,800	7,800
Depreciation of fixed assets	<u>131,230</u>	<u>120,567</u>

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	188,588	178,399
Social security costs	2,220	1,031
Pension costs	2,125	2,206
	<u>192,933</u>	<u>181,636</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Staff	<u>19</u>	<u>18</u>

No employee received emoluments of more than £60,000 during the year.

12 Auditors' remuneration

	2024	2023
	£	£
Audit of the financial statements	<u>7,800</u>	<u>7,800</u>

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2023	5,489,210	421,851	5,911,061
Additions	<u>652,445</u>	<u>-</u>	<u>652,445</u>
At 31 March 2024	<u>6,141,655</u>	<u>421,851</u>	<u>6,563,506</u>
Depreciation			
At 1 April 2023	672,641	378,273	1,050,914
Charge for the year	<u>122,514</u>	<u>8,716</u>	<u>131,230</u>
At 31 March 2024	<u>795,155</u>	<u>386,989</u>	<u>1,182,144</u>
Net book value			
At 31 March 2024	<u>5,346,500</u>	<u>34,862</u>	<u>5,381,362</u>
At 31 March 2023	<u>4,816,569</u>	<u>43,578</u>	<u>4,860,147</u>

15 Debtors

	2024 £
Other debtors	<u>107,618</u>

16 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	28,920	611
Cash at bank	1,541,363	1,530,807
Short-term deposits	<u>-</u>	<u>26,265</u>
	<u>1,570,283</u>	<u>1,557,683</u>

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	100,148	84,176
Accruals	15,998	11,799
	<u>116,146</u>	<u>95,975</u>

18 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	3,070,530	809,555	(611,370)	3,268,715
Restricted funds	<u>3,251,325</u>	<u>464,434</u>	<u>(41,357)</u>	<u>3,674,402</u>
Total funds	<u>6,321,855</u>	<u>1,273,989</u>	<u>(652,727)</u>	<u>6,943,117</u>

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	2,764,456	867,927	(561,853)	3,070,530
Restricted funds	<u>2,703,003</u>	<u>654,088</u>	<u>(105,766)</u>	<u>3,251,325</u>
Total funds	<u>5,467,459</u>	<u>1,522,015</u>	<u>(667,619)</u>	<u>6,321,855</u>

The specific purposes for which the funds are to be applied are as follows:

The Restricted Reserves include funds raised for the annex projects, grants and zakat funds

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

19 Analysis of net assets between funds

	Unrestricted General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	1,706,960	3,674,402	5,381,362
Current assets	1,677,901	-	1,677,901
Current liabilities	(116,146)	-	(116,146)
Total net assets	<u>3,268,715</u>	<u>3,674,402</u>	<u>6,943,117</u>

	Unrestricted General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	1,608,822	3,251,325	4,860,147
Current assets	1,557,683	-	1,557,683
Current liabilities	(95,975)	-	(95,975)
Total net assets	<u>3,070,530</u>	<u>3,251,325</u>	<u>6,321,855</u>