

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 2025

The Birmingham Mosque Trust Limited

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The Birmingham Mosque Trust Limited

Reference and Administrative Details

Chairman

Mr Muhammad Afzal

Trustees

Mr Muhammad Afzal

Mr Mahmood Ahmed

Mr Abdul Razzaq (Death 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 Mohammed Najib Budhal (Resigned 10 January 2025)

Mr Muhammed Sarwar (Death 20 January 2025)

Mohammed Akram

Dr Mahmood Akhtar

Nassar Mahmood

Ahmad Makhdoom Chishti

Allah Ditta

Mohammad Asghar

Zafar Alam Chaudhry (appointed 5 October 2024)

Muhammad Sarfraz Madni (appointed 5 October 2024)

Ali Yousif Mohamed (appointed 5 October 2024)

Abdul Rehman Mahmood (Death 3 May 2025)

Registered Office

180 Belgrave Middleway
Highgate
Birmingham
West Midlands
B12 0XS

Company Registration Number

00961846

Charity Registration Number

259545

The Birmingham Mosque Trust Limited

Reference and Administrative Details

Bankers

Al Rayan Bank
24a Calthorpe Road
Edgbaston
Birmingham
West Midlands
B15 1RP

Auditor

Shareef Chartered Accountants
4 Highlands Court
Cranmore Avenue, Solihull
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 2025.

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
- 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 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 Birmingham Mosque Trust Limited

Trustees and Directors' Report

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.

The Food bank service caters for all communities and faiths.

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

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. This phase is provisionally expected to finish in December 2025

The Birmingham Mosque Trust Limited

Trustees and Directors' Report

Grant making policies

The Mosque makes grants to charities to deliver relief projects. The Trustees directly or appoint a committee to assess the suitability of the charity partner. The criteria applied is to assess the ability to deliver, give feedback reports and management of reputational risks.

Use of volunteers

The charity has around 30 volunteers. The details are kept in the office. The volunteers are called upon during large events. The Mosque is in the process of developing a formal volunteers policy and systems to manage and train volunteers.

Financial review

During the year the Mosque raised £1.67m (2024: £1.27m) and spent £0.79m (2024: £0.65m). The net movement in funds was £0.87m (2024: £0.62m).

The Mosques carry forward reserves are £7.82m (2024: £6.94m). This included general reserves of £3.56m (2024: £3.27m).

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

Activities planned to achieve aims

The Annex is planned to open end of Dec 2025. The new Annex will provide additional and good quality space for the evening classes and various ongoing and new programmes and activities.

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.

The Birmingham Mosque Trust Limited

Trustees and Directors' Report

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.

Majors risks and mangement of these risks

The Trustees have assessed the principal risks facing the Charity and have put in place measures to mitigate those risks. The key risks identified are set out below:

Risk of reduced donations

A decline in donations could delay or halt the planned refurbishment and impact ongoing activities. This risk is managed through active fundraising strategies, including regular donation reminders, online fundraising campaigns via social media and the website, and the organisation of fundraising events. Trustees and volunteers also engage directly with donors and local businesses to encourage continued financial support.

Risk of building closure

Closure of the Mosque premises would adversely affect the delivery of religious, educational, and community activities. This risk is mitigated through robust fire safety systems and procedures, regular health and safety inspections, and comprehensive security measures, including monitored alarm systems, CCTV, and on-site oversight.

Reputational risk

Adverse publicity could negatively affect the Mosque's ability to raise funds and deliver services. The Trustees manage this risk by ensuring that the Mosque does not provide a platform for controversial speakers and by taking prompt action on issues that may attract negative attention. Where necessary, professional public relations advice is sought to guide the Charity's response and protect its reputation.

The Trustees believe that appropriate systems and controls are in place to manage these risks effectively.

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 12 December 2025 and signed on its behalf by:

.....
Mr Mohammed Najib
Trustee

The Birmingham Mosque Trust Limited

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Birmingham Mosque Trust Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 2025, 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 2025 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.

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.

The Birmingham Mosque Trust Limited

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

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 Statement of Trustees' Responsibilities (set out on page 8), 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.

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.

The Birmingham Mosque Trust Limited

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

- 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.



.....
Naeem Shareef (Senior Statutory Auditor)

For and on behalf of Shareef Chartered Accountants, Statutory Auditor

4 Highlands Court
Cranmore Avenue, Solihull
B90 4LE

Date: 12 December 2025

The Birmingham Mosque Trust Limited

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	717,452	715,330	1,432,782
Other income	4	<u>237,067</u>	<u>-</u>	<u>237,067</u>
Total income		<u>954,519</u>	<u>715,330</u>	<u>1,669,849</u>
Expenditure on:				
Charitable activities	5	<u>(659,900)</u>	<u>(135,276)</u>	<u>(795,176)</u>
Total expenditure		<u>(659,900)</u>	<u>(135,276)</u>	<u>(795,176)</u>
Net income		<u>294,619</u>	<u>580,054</u>	<u>874,673</u>
Net movement in funds		294,619	580,054	874,673
Reconciliation of funds				
Total funds brought forward		<u>3,268,715</u>	<u>3,674,402</u>	<u>6,943,117</u>
Total funds carried forward	17	<u><u>3,563,334</u></u>	<u><u>4,254,456</u></u>	<u><u>7,817,790</u></u>

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	601,050	464,434	1,065,484
Other income	4	<u>208,505</u>	<u>-</u>	<u>208,505</u>
Total income		<u>809,555</u>	<u>464,434</u>	<u>1,273,989</u>
Expenditure on:				
Charitable activities	5	<u>(611,370)</u>	<u>(41,357)</u>	<u>(652,727)</u>
Total expenditure		<u>(611,370)</u>	<u>(41,357)</u>	<u>(652,727)</u>
Net income		<u>198,185</u>	<u>423,077</u>	<u>621,262</u>
Net movement in funds		198,185	423,077	621,262
Reconciliation of funds				
Total funds brought forward		<u>3,070,530</u>	<u>3,251,325</u>	<u>6,321,855</u>
Total funds carried forward	17	<u><u>3,268,715</u></u>	<u><u>3,674,402</u></u>	<u><u>6,943,117</u></u>

The Birmingham Mosque Trust Limited

(Registration number: 00961846)

Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	7,087,410	5,381,362
Current assets			
Debtors	14	296,278	107,618
Cash at bank and in hand	15	<u>690,780</u>	<u>1,570,283</u>
		987,058	1,677,901
Creditors: Amounts falling due within one year	16	<u>(256,678)</u>	<u>(116,146)</u>
Net current assets		<u>730,380</u>	<u>1,561,755</u>
Net assets		<u><u>7,817,790</u></u>	<u><u>6,943,117</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		4,254,456	3,674,402
Unrestricted income funds			
Unrestricted funds		<u>3,563,334</u>	<u>3,268,715</u>
Total funds	17	<u><u>7,817,790</u></u>	<u><u>6,943,117</u></u>

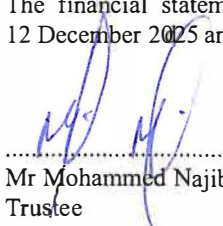
For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 financial statements on pages 12 to 25 were approved by the trustees, and authorised for issue on 12 December 2025 and signed on their behalf by:



 Mr Mohammed Najib
 Trustee

The Birmingham Mosque Trust Limited

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		874,673	621,262
Adjustments to cash flows from non-cash items			
Depreciation		<u>167,271</u>	<u>131,230</u>
		1,041,944	752,492
Working capital adjustments			
Increase in debtors	14	(188,660)	(107,618)
Increase in creditors	16	<u>140,532</u>	<u>20,171</u>
Net cash flows from operating activities		993,816	665,045
Cash flows from investing activities			
Purchase of tangible fixed assets	13	<u>(1,873,319)</u>	<u>(652,445)</u>
Net (decrease)/increase in cash and cash equivalents		(879,503)	12,600
Cash and cash equivalents at 1 April		<u>1,570,283</u>	<u>1,557,683</u>
Cash and cash equivalents at 31 March		<u><u>690,780</u></u>	<u><u>1,570,283</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 2025

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 £10 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.

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.

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

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:

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.

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

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.

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.

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

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 2025

3 Income from donations and legacies

	2025	2024
	£	£
Building - Extension Project	595,117	379,973
Gift Aid	148,332	107,618
Public Donations	493,567	411,287
Zakat & Relief Projects	120,213	84,461
Education	75,553	82,145
	<u>1,432,782</u>	<u>1,065,484</u>

4 Other income

	2025	2024
	£	£
Rental Income	90,526	73,585
Family Counselling service	53,689	66,820
Grant Income	32,964	8,600
Marriage services	59,888	59,500
	<u>237,067</u>	<u>208,505</u>

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

5 Expenditure on charitable activities

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	Total 2025 £	Total 2024 £
Employment cost	249,411	-	-	249,411	252,254
Depreciation	167,271	-	-	167,271	131,230
Facilities cost	14,596	-	-	14,596	9,038
Governance	-	-	9,554	9,554	22,401
Office expenses	15,916	-	-	15,916	12,928
Mosque services	115,662	-	-	115,662	81,195
Marketing	8,925	-	-	8,925	10,258
Utilities	56,409	-	-	56,409	46,680
Zakat and Relief Projects	-	139,081	-	139,081	70,971
Repairs and Renewals	18,351	-	-	18,351	15,772
	<u>646,541</u>	<u>139,081</u>	<u>9,554</u>	<u>795,176</u>	<u>652,727</u>

During the year, the charity collected £120,213 (2024: £84,461) for Zakat and Relief projects and spent £139,081 (2024: £70,971) on related projects.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Audit fees			
Audit of the financial statements	6,800	6,800	7,800
Legal and professional fees	2,754	2,754	14,601
	<u>9,554</u>	<u>9,554</u>	<u>22,401</u>

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

7 Grant-making

Below are details of material grants made to institutions

Name of institution	2025 £	2024 £
Islamic Relief UK	134,276	15,000
Ummah Care Foundation	-	3,932
UK Care For Children	-	5,000
Mercy International	-	5,000
Read Foundation	-	2,000
Al Hijrah Education Foundation	-	2,000
Edhi International Foundation UK	-	3,000
Al-Shifa Trust	-	2,000
Imran Khan Cancer Appeal	-	2,000
Social Unity Foundation	-	1,000
Sahara for Life Trust	-	425
STL	1,000	-
	<u>135,276</u>	<u>41,357</u>

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Audit fees	6,800	7,800
Depreciation of fixed assets	<u>167,271</u>	<u>131,230</u>

9 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 2025

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	189,914	188,588
Social security costs	2,148	2,220
Pension costs	2,765	2,125
	<u>194,827</u>	<u>192,933</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:

	2025 No	2024 No
Staff	<u>22</u>	<u>19</u>

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

11 Auditors' remuneration

	2025 £	2024 £
Audit of the financial statements	<u>6,800</u>	<u>7,800</u>

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

12 Taxation

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

13 Tangible fixed assets

	Land and buildings Freehold £	Furniture and equipment £	Total £
Cost			
At 1 April 2024	6,141,655	421,851	6,563,506
Additions	<u>1,873,319</u>	<u>-</u>	<u>1,873,319</u>
At 31 March 2025	<u>8,014,974</u>	<u>421,851</u>	<u>8,436,825</u>
Depreciation			
At 1 April 2024	795,155	386,989	1,182,144
Charge for the year	<u>160,299</u>	<u>6,972</u>	<u>167,271</u>
At 31 March 2025	<u>955,454</u>	<u>393,961</u>	<u>1,349,415</u>
Net book value			
At 31 March 2025	<u>7,059,520</u>	<u>27,890</u>	<u>7,087,410</u>
At 31 March 2024	<u>5,346,500</u>	<u>34,862</u>	<u>5,381,362</u>

14 Debtors

	2025 £	2024 £
Other debtors	<u>296,278</u>	<u>107,618</u>

15 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	24,593	28,920
Cash at bank	<u>666,187</u>	<u>1,541,363</u>
	<u>690,780</u>	<u>1,570,283</u>

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	243,949	100,148
Accruals	<u>12,729</u>	<u>15,998</u>
	<u>256,678</u>	<u>116,146</u>

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	3,268,715	954,519	(659,900)	3,563,334
Restricted funds	<u>3,674,402</u>	<u>715,330</u>	<u>(135,276)</u>	<u>4,254,456</u>
Total funds	<u>6,943,117</u>	<u>1,669,849</u>	<u>(795,176)</u>	<u>7,817,790</u>

	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>

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

The restricted reserves relate to the Annex project.

The Birmingham Mosque Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

18 Analysis of net assets between funds

	Unrestricted General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	3,027,806	4,059,604	7,087,410
Current assets	587,058	400,000	987,058
Current liabilities	(51,530)	(205,148)	(256,678)
Total net assets	<u>3,563,334</u>	<u>4,254,456</u>	<u>7,817,790</u>

	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>

19 Related party transactions

Bootcamp Media Limited (Company no: 08078066)

Jamil Shabir is the sole director and a person with control of Bootcamp Media Limited, by virtue of owning 48.2% of the share capital. In 2022, the charity trustees were informed that Jamil Shabir was the nephew and therefore a related party of Maqbool Ahmed, a trustee and Chair of the charity at the time.

The charity made payments of £36,180 to Bootcamp Media Limited for website and pay-per-click management services. These payments were not declared as related party transactions in the charity's past financial statements as below:

Financial statement's year ending 31 March 2022 - £9,000, Not declared.

Financial statement's year ending 31 March 2023 - £27,180, Not declared.

