

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

England & Wales · Charity number 512810

Details

Other names	AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM, AHL-E-SUNNAT WAL JAMAAT BAREILVI OF BIRMINGHAM, AHL-E-SUNNAT WAL JAMAAT BRALVA OF BIRMINGHAM, AHL-E-SUNNAT WAL JAMAAT BRALVI OF BIRMINGHAM, JAMATIA ISLAMIC CENTRE
Status	Registered
Legal form	Other
Registered	1982-09-07
Register	View on the Charity Commission register

Contact

Address	Jamatia Islamic Centre 179-181 Woodlands Road Sparkhill Birmingham B11 4ER
Phone	01217786612
Email	info@jicwoodlands.org.uk
Website	www.jicmasjid.com

Activities

Objects: THE ADVANCEMENT OF THE ISLAMIC RELIGION IN ACCORDANCE WITH THE DOCTRINES OF THE AHL-E-SUNNAT WAL JAMAAT BRALVI FAITH.

Activities: Arrange and provide religious functions and religious education.

Classification

- **How:** Provides Human Resources
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£626,330	£246,553	£2,340,081	10
2024-03-31	£545,030	£241,524	£1,960,304	10
2023-03-31	£371,939	£238,749	-	-
2022-03-31	£330,337	£210,010	-	-
2021-03-31	£199,444	£148,796	-	-

Trustees

Name	Role	Appointed
Mohammad Hafeez	Chair	2019-06-30
AZIM KHAN		
Abad Hussain		2021-06-27
Amjad Ali Sadiq		2019-06-30
Ashfaq Ahmed		
Jehangir Bashir		2021-06-27
MOHAMMAD SADIQUE		2012-08-01
Majid Hussain		2021-06-27
Matloob Hussain		2022-08-01
Mehrban Ali		2021-06-27
Munir Hussain		2022-08-01
NAWAZ HUSSAIN		2012-08-01
Nazar Hussain		2019-06-30
Sajid Ibrahim		2024-07-28
Shah Nawaz		2020-03-15
Yusuf Abdalla Mukadam		2019-06-30
liaqat ali		2022-08-01
shamraiz hussain		2019-06-30

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

England & Wales - Charity number 512810

Accounts

**AHL-E-SUNNAT WA JAMAAT
BAREILVI OF BIRMINGHAM**
(a charity established by trust deed)

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

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AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity (which has the working names of 'Jamatia Islamic Centre' and 'JIC Woodlands') was established by a charitable trust deed on 11 July 1982 and last amended on 08 November 2020. The full name of the charity is AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM and was registered with the Charity Commission on 07 September 1982 (Charity Number: 512810).

Recruitment and appointment of trustees

The Charity is governed through a Management Trustee Board. Trustees who have held office during the year are listed on page 3.

Management Trustees are elected to the Board for a maximum period of three AGMs and are elected by a resolution of its members at an AGM. All of the Charity's property and immovable assets are vested in the Trustees. The Trustees shall not sell, exchange, mortgage or otherwise deal with or dispose of any property or asset of the Charity unless approved by two-thirds of the members present and voting at an Extraordinary General Meeting specially called for the purpose of passing such a resolution.

Trustee induction and training

New trustees are briefed on their legal obligations under charity law, the content of the Trust deed, the committee and decision-making processes, annual budget and recent financial performance of the charity. They also meet key employees and other trustees. Trustees are expected to be respected members of the community who are proponents of Islam as understood through the Ahl-e-Sunnat Wa Jamaat and Bareilvi understandings of the faith.

Related parties

There are no related party transactions in the year or the prior year.

Key risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy will be reviewed regularly by the Trustees.

Trustees

None of the trustees receive any remuneration from the charity

Pay and remuneration of senior staff

Levels of salary for senior staff are reviewed annually and the key management personnel are the trustees who are not paid any remuneration.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Fundraising activities

The Charity had no significant fundraising costs in the year but raised funds from voluntary donations received from regular donors as well as donations received from beneficiaries who come to Mosque events and prayers.

OBJECTIVES AND ACTIVITIES

The objects of the charity are the advancement of the Islamic religion in accordance with the doctrines of the Ahl-e-Sunnat Wa Jamaat Bareilvi faith. In furtherance of these objects, but not otherwise, the charity shall also:

- a) Arrange and provide religious functions and religious education;
- b) Perform marriage ceremonies, burial rites, all in accordance with the Ahl-e-Sunnat Wa Jamaat Bareilvi;
- c) Co-ordinate and unify the customs, conventions and observances of the Ahl-e-Sunnat Wa Jamaat Bareilvi;
- d) Raise funds and invite and receive contribution from any person or persons whatsoever by way of subscriptions, donations or otherwise provided that the charity shall not undertake any permanent trading activities in raising funds for its charitable objects;
- e) Handle and manage at its own discretion but in accordance with the English Law charitable trusts of members that have been handed over to the charity for their management;
- f) Work in harmony with other Ahl-e-Sunnat Wa Bareilvi Jamaats;
- g) Buy, rent or build centres, mosques and such other institutions as may be necessary from time to time for the furtherance of the objects of the charity. Any centres such bought, rented or built to be named as Jamatia Islamic Centre;
- h) Do all such other things as are necessary to the attainment of the above-mentioned objects.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

The Charity promotes the benefit of the Muslim community by promoting Islam and Islamic education, relieving poverty and distress and by providing facilities for the protection of health and recreation with the aim of improving the conditions of the Muslim community as an expression of faith.

The direct benefits which can flow from this purpose are:

- To provide, maintain and equip religious facilities and places of worship which will help the Muslim community in their religious and educational life;
- To enable members of the Muslim community to integrate within the wider society and to participate fully in public and economic life within Birmingham;
- To bring a better understanding of Muslims and their traditions to the wider society in order to achieve good relations between the Muslim community and others;
- To initiate interfaith and intercommunity dialogue in order to disseminate correct knowledge about Islam and to help differentiate cultural practices from religious practices;
- To promote tolerance between people of different ethnic backgrounds/cultures and to increase equality of opportunity and equal protection amongst them.

These benefits will be evidenced through feedback from the beneficiaries of the courses, classes and religious activities, membership lists, progress reports that are sent to funders and the annual report that is shown in the AGM.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Update on properties and Charity integration

We are pleased to announce a major development in the ownership and management of community assets. The properties located at **179 and 181 Woodlands Road, Sparkhill, Birmingham**, previously registered under the **Jamatia Trust**, are now in the process of being legally transferred to the **Jamatia Islamic Centre (JIC)** charity.

This follows successful negotiations and a formal written agreement between the Trustees of both entities. With approval from the membership, the JIC constitution has been amended, and solicitors have been instructed to carry out the legal conveyancing. This long-standing issue, diligently pursued by the Management Committee, represents a significant milestone that strengthens the financial and governance structure of the Centre by consolidating property ownership under a single legal framework.

Update on Building Redevelopment and Special Circumstances

The Jamatia Islamic Centre is currently undertaking its most ambitious redevelopment project to date. Originally targeted for completion by Summer 2024, the scope of the project expanded significantly following the discovery of structural issues in the existing steel framework, which necessitated a complete demolition and rebuild from foundation level.

The contract was awarded to Tili Builders, and the total project cost to date currently stands at £2,083,118. The new three-storey building is now structurally complete, and the following works have been successfully delivered:-

- Full external construction, rendering, and finishing
- Gents' toilets and washroom (ground floor)
- Ladies' toilets and washroom (first floor)
- Children's toilets and washroom (second floor)
- Woodlands Road Lobbies (ground and first floor)
- Education Centre (second floor)
- First-fix electrical wiring
- Internal plastering and tiling
- Instillation of air conditioning
- Instillation of sound system
- Kitchen construction
- Completion of Ladies' Hall
- First Floor Hall
- Ground Floor Main Prayer Hall

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE (continued)

Ongoing work

The final stages of development will include:-

- Internal decoration
- Establishment of a dedicated Elderly Day Centre
- Creation of a Youth Centre
- Creation of a Coffee Shop
- Creation of a non-profit Funeral service

This redevelopment is being financed through a combination of community donations and interest-free loans, which will be repaid upon project completion and revenue regeneration. Although the financial and logistical challenges have been considerable, the long-term value and benefit to the community are projected to be substantial – both in functionality and architectural impact.

Operational Services and Community Engagement

Despite the ongoing construction, JIC continues to deliver key religious and educational services:

- Nearly 200 children are now enrolled in the Educational Centre, which has resumed full operation.
- Daily congregational prayers, Ramadan programs, and Eid services have been held without disruption, highlighting the Centre's operational resilience.

Community response has been overwhelmingly positive, with strong member support and a shared sense of ownership and pride in the Centre's transformation.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

REVIEW OF FINANCIAL POSITION

During the 2024/25 financial year, the Charity delivered a financial surplus of £379,777 (2023/24: surplus of £303,506). This surplus arose primarily thanks to a donation drive for the extension work on the Mosque building. Income overall increased by 15% to £626,330 compared to £545,030 in 2023/24, while over the same period expenditure increased by 2% to £246,553 from £241,524 in 2023/24, due mainly to an increase in utilities costs now that more activities have restarted at the mosque.

Expenditure on fixed assets capitalised during the year amounted to £322,370 (2023/24: £945,335), in congruence with our capitalisation policy. Fixed assets are used for charitable purposes and enable staff and volunteers to provide an optimum service to our beneficiaries.

There is an end of year restricted fund balance of £5,120 (2023/24: £Nil), with some small amounts of funds collected during Ramadhan and spent after the year end.

Reserves Policy

The Trustee Board reviews and updates its reserves policy annually to ensure its compliance with Charity Commission best practice. This requires reserves to be available to cover future contingencies and liabilities. The Reserves Policy requires at least three months' expenditure to be held as unrestricted designated funds, equating to £57,456, as estimated from 2023/24 expenditure levels. The Charity also has a designated fund of £3,033,096 for tangible fixed assets which are not readily available funds for the use of the Charity. The unrestricted and undesignated general free reserves at 31 March 2024 was a negative -£755,591 (2024: -£821,429) after designating reserves of £3,090,552 (2024: £2,781,733). Restricted reserves at the end of the year amount to £5,120 (2024: £Nil).

Going Concern

The Charity reported a significant cash inflow of £116,418 for the year despite the building work on the Mosque and Academy building and the Charity expects to make an inflow in 2025/26 also due to on-going fundraising efforts to cover the cost of the remaining works left which is expected to complete by Summer of 2026. Whilst there is still significant work to be completed on the Mosque extension, fundraising for this continues and a lot of funds were raised and received in the Ramadan fundraising done straight after this year end.

Despite there being a negative general funds situation, after making further appropriate enquiries, together with known fundraising results done after year end, the timing expectations of the interest free loans from the congregation, and the investment assets available to be liquidated if required, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and at least twelve months from the date of signing this report, as required. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Political Donations

No donations of monies or donated goods were made to any political parties or political campaigns in the year (2023/24: £Nil).

FUTURE PLANS

The charity has launched a fundraising campaign for funeral service facilities, an essential new community offering that will further enhance the Centre's role in providing full-spectrum religious and social services.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accounts preparation

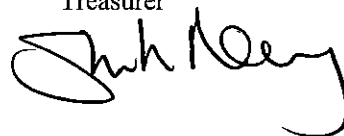
The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

The Trustees' report was approved by the board, authorised for issue on 20 July 2025, and signed on its behalf by,

Mohammed Hafeez
Chair

Shamraiz Hussain
Secretary

Shah Nawaz
Treasurer



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

I report on the financial statements of the charity for the year ended 31 March 2025 which is set out on pages 11 to 25.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective Responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks 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 view given by the financial statements.

Independent Examiner's Statement

In the course of 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 Act; and
 - to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Mohammad Ansari

Dated: 20 July 2025

Ansari & Co - Charity Accountants & Consultants
Kings Court, 17 School Road, Birmingham, B28 8JG

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income from:							
Donations and legacies	2	180,392	367,125	547,517	165,617	322,947	488,564
Charitable activities	3	57,189	-	57,189	44,476	-	44,476
Activities for generating funds	4	21,624	-	21,624	11,990	-	11,990
Total income		259,205	367,125	626,330	222,083	322,947	545,030
Expenditure on:							
Raising funds	5	216	-	216	2,650	-	2,650
Charitable activities	6,7	229,607	16,730	246,337	226,697	7,365	234,062
Other expenditure	8	-	-	-	4,812	-	4,812
Total expenditure		229,823	16,730	246,553	234,159	7,365	241,524
Net income/(expenditure) before transfer		29,382	350,395	379,777	(12,076)	315,582	303,506
Transfers between funds	17,18	345,275	(345,275)	-	317,516	(317,516)	-
Net movement in funds		374,657	5,120	379,777	304,440	(1,934)	303,506
Reconciliation of funds:							
Total funds brought forward at 01 April 2023		1,960,304	-	1,960,304	1,654,864	1,934	1,656,798
Total funds carried forward at 31 March 2024		2,334,961	5,120	2,340,081	1,960,304	-	1,960,304

The statement of financial activities includes all gains and losses in the current and comparative year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 25 form part of these financial statements.

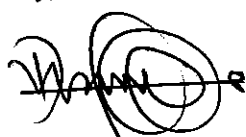
AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

BALANCE SHEET

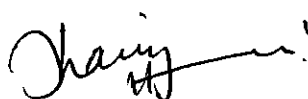
As at 31 March 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	13	2,533,096	2,722,683
Investment properties	13	500,000	-
		<u>3,033,096</u>	<u>2,722,683</u>
Current assets			
Debtors	14	23,149	11,246
Cash at bank and in hand	26	153,236	36,818
		<u>176,385</u>	<u>48,064</u>
Current liabilities			
Creditors: Amounts falling due within one year	15	(6,400)	(3,943)
		<u></u>	<u></u>
Net current assets		169,985	44,121
Long term liabilities			
Creditors: Amounts falling due after one year	16	(863,000)	(806,500)
		<u></u>	<u></u>
Total net assets		2,340,081	1,960,304
		<u></u>	<u></u>
Funds of the charity			
Unrestricted funds:	17		
General funds		(755,591)	(821,429)
Designated funds		3,090,552	2,781,733
		<u>2,334,961</u>	<u>1,960,304</u>
Restricted funds	18	5,120	-
		<u></u>	<u></u>
Total charity funds	19	2,340,081	1,960,304
		<u></u>	<u></u>

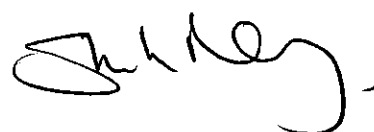
The financial statements have been prepared in accordance with the provisions of FRS 102 Section 1A – small entities. The accounts were approved by the Board, authorised for issue on 20 July 2025, and signed on its behalf by,



Mohammed Hafeez
Chair



Shamraiz Hussain
Secretary



Shah Nawaz
Treasurer

The notes on pages 14 to 25 form part of these financial statements.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by operating activities	21	438,788	839,741
Cash flows from investing activities:			
Less: Purchase of fixed assets in the year	13	(322,370)	(945,335)
Net cash provided by investing activities		(322,370)	(945,335)
Increase / (decrease) in cash and cash equivalents in the reporting period		116,418	(105,594)
Cash and cash equivalents at the beginning of the reporting period		36,818	142,412
Cash and cash equivalents at the end of the reporting period	22	153,236	36,818

The notes on pages 14 to 25 form part of these financial statements.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM is a charity established by Trust deed and registered with the Charity Commission under number: 512810. The registered office address: 179 - 181 Woodlands Road, Sparkhill, Birmingham, B11 4ER.

1 Accounting Policies

1.1 Basis of preparation

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 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in Sterling and rounded to the nearest £1.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income

All income is included in the statement of financial activities when the charity is entitled to the funds and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Voluntary income is received by way of grants, donations and gifts, including gift aid income where applicable, and is included in full in the statement of financial activities when receivable. Income from government and other grants, where related to performance and specific deliverables, are accounted for when it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting Policies (continued)

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Expenditure on raising funds; comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. The primary functional activity of the charity is the giving of free and confidential advice to the public. It includes both costs that can be allocated directly to this activity and those costs of an indirect nature necessary to support them.

Support costs include all those overhead costs of office and bureau accommodation, utility services, and other services and costs, which are in support of the activity. They also include those costs not associated with the other two headings and includes costs of meeting the constitutional and statutory requirements of the charity, the audit fees and costs linked to the strategic management of the charity. They have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. staff costs by time spent and other costs by estimated usage.

1.5 Operating leases

The charity classifies the lease of property as operating leases; the title to the property remains with the lessor. Rental charges are charged on a straight-line basis over the term of the lease.

1.6 Tangible fixed assets and depreciation

All assets individually or collectively if part of a set, costing more than £500 are capitalised.

Tangible fixed assets other than freehold land are stated at cost less depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Freehold land and buildings	1% on the straight-line method-commencing year after acquisition
WIP Building	0% - Capitalisation of extension work to existing Mosque building. Value will be transferred to Freehold land and buildings once complete.
Furniture & equipment	20% on the straight-line method
Fixtures & fittings	20% on the straight-line method

1.7 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting Policies (continued)

1.9 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.10 Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.11 Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Land & buildings - The trustees are not using the revaluation method for valuation of land & buildings at present. They may decide to do so once the new extension work is complete. Values are therefore based on historical cost.

The trustees consider that there are no significant areas of key judgement or estimation uncertainty other than those identified in the accounting policies above.

1.12 Going concern

The Charity reported a significant cash inflow of £116,417 for the year despite the building work on the Mosque and Academy building and the Charity expects to make an inflow in 2025/26 also due to on-going fundraising efforts to cover the cost of the remaining works left which is expected to complete by Summer of 2026. Whilst there is still significant work to be completed on the Mosque extension, fundraising for this continues and a lot of funds were raised and received in the Ramadan fundraising done straight after this year end.

Despite there being a negative general funds situation, after making further appropriate enquiries, together with known fundraising results done after year end and the timing expectations of the interest free loans from the congregation, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and at least twelve months from the date of signing this report, as required. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2 Donations & legacies

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
General donations & gifts	74,669	-	74,669	64,588
Friday collections	105,078	-	105,078	100,629
Extension appeal	-	345,275	345,275	128,219
Legacy donation from sale of 136 Knowle Rd.	-	-	-	189,403
Giarvi sharif donations	-	400	400	175
Zakat donations	-	1,350	1,350	225
Sadaqah Wajibah	-	1,245	1,245	325
Fitrana	-	9,260	9,260	4,600
Iftari	-	9,595	9,595	-
Gift aid	645	-	645	400
	<u>180,392</u>	<u>367,125</u>	<u>547,517</u>	<u>488,564</u>

3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Mosque:				
Marriage, divorce and other advice services	2,550	-	2,550	1,850
Radio Azaan	1,380	-	1,380	635
	<u>3,930</u>	<u>-</u>	<u>3,930</u>	<u>2,485</u>
Academy:				
School fees	46,708	-	46,708	39,712
	<u>46,708</u>	<u>-</u>	<u>46,708</u>	<u>39,712</u>
Other:				
Membership fees	4,751	-	4,751	1,979
Rag collection	1,800	-	1,800	300
	<u>6,551</u>	<u>-</u>	<u>6,551</u>	<u>2,279</u>
Total income from charitable activities	<u>57,189</u>	<u>-</u>	<u>57,189</u>	<u>44,476</u>

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

4 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Rental income	20,804	-	20,804	11,300
Advertisements	500	-	500	690
Books sold	320	-	320	-
	<u>21,624</u>	<u>-</u>	<u>21,624</u>	<u>11,990</u>

5 Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Fundraising fees & charges	216	-	216	2,650
	<u>216</u>	<u>-</u>	<u>216</u>	<u>2,650</u>

6 Expenditure on charitable activities by fund

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Mosque	105,990	16,730	122,720	97,419
Academy	123,617	-	123,617	136,643
	<u>229,607</u>	<u>16,730</u>	<u>246,337</u>	<u>234,062</u>

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

7 Analysis of expenditure on charitable activities

	<i>Basis of Allocation</i>	Mosque £	Academy £	Total 2025 £	Total 2024 £
Direct costs:					
Activities	<i>Direct</i>	17,675	-	17,675	8,165
Salaries and wages (incl. contractors)	<i>Direct</i>	47,470	98,940	146,410	127,017
Non-salary staff & volunteer costs	<i>Direct</i>	1,115	-	1,115	322
		<u>66,260</u>	<u>98,940</u>	<u>165,200</u>	<u>135,504</u>
Support costs:					
Salaries wages	70% / 30%	18,559	8,432	26,991	31,218
Office costs	70% / 30%	4,880	2,092	6,972	16,303
Premises costs	70% / 30%	30,890	13,239	44,129	46,148
Governance costs	70% / 30%	1,337	573	1,910	2,289
Other costs	70% / 30%	794	341	1,135	2,600
		<u>56,460</u>	<u>24,677</u>	<u>81,137</u>	<u>98,558</u>
Total expenditure on charitable activities		<u>122,720</u>	<u>123,617</u>	<u>246,337</u>	<u>234,062</u>

8 Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Community Funeral grant	-	-	-	4,812
Total Other expenditure	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,812</u>

9 Net incoming resources for the year

	2025 £	2024 £
This is stated after charging:-		
Independent examiner fees	1,500	1,488
Depreciation and Impairment Charges	11,957	19,023
	<u>13,457</u>	<u>20,511</u>

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

10 Trustees

During the current or previous year no remuneration or benefits for services as a trustee have been paid or were payable, directly or indirectly, out of the funds of the charity to any trustee or to any person known to be connected with them.

Reimbursement of travel and incidental expenses to the trustees came to £Nil during the year to 31 March 2025 (2023/24: £Nil).

Expenses related to the costs of Trustees' meetings including the AGM totalled £Nil (2023/24: £Nil).

11 Employees

	2025 Head Count	2024 Head Count
Number of employees		
The average number of employees, analysed by function was:		
Mosque Imams & staff	2	1
Academy staff	6	7
Support staff	2	2
	10	10
Employment costs	2025 £	2024 £
Employed staff costs	134,583	106,950
Social security costs	2,262	-
	136,845	106,950

No employee received remuneration amounting to more than £60,000 in the period (2023/24: None)

The key management personnel of the Charity were comprised of unpaid trustees and volunteers. The total employee benefits of the key management personnel of the Charity therefore, were £Nil (2023/24: £Nil).

No employees were made redundant in the year (2023/24: None). The total cost of the redundancy payments amounted to £Nil (2023/24: £Nil). The policy of the charity is to recognise redundancy payments in full when they become due.

During the current or previous year no remuneration or benefits for services as a trustee have been paid or were payable, directly or indirectly, out of the funds of the charity to any trustee or any person known to be connected with them.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

12 Volunteers

The Trustee Board recognise the tremendous contribution made by our volunteers without whom the service could not operate.

13 Fixed Assets

	WIP Building	Land & buildings	Furniture, fittings & equipment	Investment property	Total
	£	£	£	£	£
Cost					
At 31 March 2024	1,763,415	1,122,095	87,539	-	2,973,049
Additions	319,703	-	2,667	-	322,370
Transfers	-	(500,000)	-	500,000	-
At 31 March 2025	2,083,118	622,095	90,206	500,000	3,295,419
Depreciation					
At 31 March 2024	-	163,310	87,056	-	250,366
Charge in the year	-	11,221	736	-	11,957
At 31 March 2025	-	174,531	87,792	-	262,323
Net book value					
At 31 March 2025	2,083,118	447,564	2,414	500,000	3,033,096
At 31 March 2024	1,763,415	958,785	483	-	2,722,683

WIP building is the category for Mosque extension work costs. This is a non-depreciating asset category. Once the work is complete the value will be transferred to Land & buildings. It is estimated the significant extension work could take another year to complete. Investment property consists of a house and a flat which yields rental income for the charity.

14 Debtors

	2025 £	2024 £
Membership fees receivable	3,000	4,800
Academy fees receivable	13,100	4,402
HMRC	5,712	2,044
Other debtors	1,337	-
	23,149	11,246

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

15 Creditors: amounts falling due within one year	2025	2024
	£	£
Accruals	2,500	2,238
Madrassah deposits	3,900	1,705
	<u>6,400</u>	<u>3,943</u>

16 Creditors: amounts falling due after one year	2025	2024
	£	£
Karz-e-Hasna (interest-free loans from community)	863,000	806,500
	<u>863,000</u>	<u>806,500</u>

17 Unrestricted funds

Current year (2024/25):	Balance at 31 March 2024 £	Incoming resources £	Resources expended £	Transfer Between Funds £	Balance at 31 March 2025 £
General funds	(821,429)	259,205	(229,823)	36,456	(755,591)
Designated funds: Fixed assets	2,722,683	-	-	310,413	3,033,096
Designated funds: Reserves policy	59,050	-	-	(1,594)	57,456
	<u>1,960,304</u>	<u>259,205</u>	<u>(229,823)</u>	<u>345,275</u>	<u>2,334,961</u>

There is a designated fund of £3,033,096 for fixed assets (2023/24: £2,722,683) as this amount is not readily available to spend on the charitable objects of the Charity, and another of £57,456 to cover 3 months' normal estimated running costs of activities, as per the reserves policy (2023/24: £59,050).

Prior year (2023/24):	Balance at 31 March 2023 £	Incoming resources £	Resources expended £	Transfer Between Funds £	Balance at 31 March 2024 £
General funds	(201,012)	222,083	(234,159)	(608,341)	(821,429)
Designated funds: Fixed assets	1,796,371	-	-	926,312	2,722,683
Designated funds: Reserves policy	59,505	-	-	(455)	59,050
	<u>1,654,864</u>	<u>222,083</u>	<u>(234,159)</u>	<u>317,516</u>	<u>1,960,304</u>

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations received for specific purposes:

Current year (2024/25):	Balance at 31 March 2024 £	Incoming resources £	Resources expended £	Transfer Between Funds £	Balance at 31 March 2025 £
Giarvi sharif	-	400	(225)	-	175
Zakat	-	1,350	(1,350)	-	-
Sadaqah wajibah	-	1,245	(860)	-	385
Fitrana	-	9,260	(4,700)	-	4,560
Extension appeal	-	345,275	-	(345,275)*	-
Iftari	-	9,595	(9,595)	-	-
Total	-	367,125	(16,730)	(345,275)	5,120

*Funds transferred into unrestricted designated fixed asset funds from restricted funds, represent a paying back of general funds used in the year to represent capitalised building work carried out on the new Mosque extension.

Prior year (2023/24):	Balance at 31 March 2023 £	Incoming resources £	Resources expended £	Transfer Between Funds £	Balance at 31 March 2024 £
Giarvi sharif	1,684	175	(1,965)	106	-
Zakat	-	225	(225)	-	-
Sadaqah wajibah	250	325	(575)	-	-
Extension appeal	-	128,219	-	(128,219)*	-
Legacy donations (sale of 136 Knowle Road)	-	189,403	-	(189,403)	-
Total	1,934	322,947	(7,365)	(317,516)	-

*Funds transferred into unrestricted designated fixed asset funds from restricted funds, represent a paying back of funds used in the year to pay for building work carried out on the new extension.

Restricted Project Descriptions:

Giarvi sharif

This project represents events performed at the Mosque commemorating Shaykh Abdul Qadir Jilani.

Zakat

Funds donated by donors representing, usually 2.5% of savings and distributed as per the Islamic guidelines.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Restricted Project Descriptions (continued):

Sadaqah wajibah

Funds collected by the mosque agreed to be spent on a specific cause agreed with the donor. Funds expected to be expended within a maximum of one year from collection.

Fitrana

Funds collected from the congregation on the event of Eid ul Fitr, and distributed to the needy.

Extension appeal

This was a fundraising appeal to raise funds for the Mosque extension, the work of which began in 2021 and when used are being capitalised into WIP buildings in Fixed assets until the work is finished. It is expected the work will finish in financial year 2025/26.

Iftari

Funds collected to provide free meals during Ramadan nights for attendees to break their fasts at the Mosque during the holy month.

Legacy donations

Funds donated by a donor as a legacy to the Mosque for use as sale with proceeds for the new Mosque extension. Property was sold in the 2023/24 financial year, namely, 136 Knowle Road, and proceeds used for the extension.

19 Analysis of net assets between funds

End of current period (2024/25):	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2025 are represented by:			
Fixed assets	3,033,096	-	3,033,096
Net current assets	(762,379)	5,120	(762,379)
	<u>2,334,961</u>	<u>5,120</u>	<u>2,340,081</u>

End of prior period (2023/24):	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2024 are represented by:			
Fixed assets	2,722,683	-	2,722,683
Net current assets	(762,379)	-	(762,379)
	<u>1,960,304</u>	<u>-</u>	<u>1,960,304</u>

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

20 Related parties

There are no related party transactions in the year or the prior year.

21 Reconciliation of cash flows from operating activities

	2025	2024
	£	£
Net income / (expenditure) for the reporting period	379,777	303,506
Add: Depreciation charge	11,957	19,023
(Increase) / decrease in debtors	(11,903)	(5,371)
Increase / (decrease) in creditors	58,957	522,583
Net cash provided by operating activities	438,788	839,741

22 Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash at bank and in hand	153,236	36,818
Total cash and cash equivalents	153,236	36,818

22A Analysis of changes in net debt

	Start of year £	Cashflows in year £	End of year £
Cash	36,818	116,418	153,236
	36,818	116,418	153,236

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025 & PRIOR YEAR COMPARISON

	2025	2024
	£	£
INCOME		
General donations	65,680	59,901
Jummah collections	105,078	100,629
Eid donations	8,989	4,687
Extension appeal	345,275	128,219
Legacy donation (Sale of 136 Knowle Rd.)	-	189,403
Giarvi collections	400	175
Zakat donations	1,350	225
Sadaqah Wajibah	1,245	325
Fitrana	9,260	4,600
Iftari	9,595	-
Gift aid claimed	645	400
Madrassah fees	46,708	39,712
Membership fees	4,751	1,979
Marriage & advice services	2,550	1,850
Rag collection	1,800	300
Azaan radios income	1,380	635
Advertising income	500	690
Rental income	20,804	11,300
Books sold	320	-
TOTAL INCOME	626,330	545,030
EXPENDITURE		
Salaries & wages	136,845	106,950
Contract wages	36,556	51,286
Staff travel & other costs	1,115	322
Activities: Giarvi, Zakat, Fitrana etc	16,730	7,365
Events: Talks & Speakers fees	305	-
Office: Depreciation	736	7,802
Office: Equipment & IT costs	2,571	5,870
Office: Printing & stationery	2,745	1,204
Office: Consultancy fees	500	491
Office: Telephone & internet	-	800
Office: Subsistence & refreshments	20	135
Premises: Depreciation	11,221	11,221
Premises: Insurance	400	4,000
Premises: Utilities	24,254	13,736
Premises: Repairs & maintenance	6,067	15,123
Premises: Other	2,587	2,066
Governance: Legal & professional fees	410	802
Governance: Audit/Examination fees	1,500	1,488
Other: Grants & disbursements paid	-	4,812
Other: Fundraising costs	216	2,650
Other: Bank charges	40	535
Other: Publicity & promotion	1,095	75
Other: Radio & installation costs	640	1,050
Other: Miscellaneous expenses	-	1,991
TOTAL EXPENDITURE	(246,553)	(241,524)
NET INCOME	379,777	303,506

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

England & Wales - Charity number 512810

Accounts

Charity No. 512810

**AHL-E-SUNNAT WA JAMAAT
BAREILVI OF BIRMINGHAM**
(a charity established by trust deed)

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**



AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

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FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE INFORMATION

Bankers: Lloyds Bank Plc
Kitts Green
Birmingham
B26 3JW

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT (cont.)

Fundraising activities

The Charity had no significant fundraising costs in the year but raised funds from voluntary donations received from regular donors as well as donations received from beneficiaries who come to Mosque events and prayers.

OBJECTIVES AND ACTIVITIES

The objects of the charity are the advancement of the Islamic religion in accordance with the doctrines of the Ahl-e-Sunnat Wa Jamaat Bareilvi faith. In furtherance of these objects, but not otherwise, the charity shall also:

- a) Arrange and provide religious functions and religious education;
- b) Perform marriage ceremonies, burial rites, all in accordance with the Ahl-e-Sunnat Wa Jamaat Bareilvi;
- c) Co-ordinate and unify the customs, conventions and observances of the Ahl-e-Sunnat Wa Jamaat Bareilvi;
- d) Raise funds and invite and receive contribution from any person or persons whatsoever by way of subscriptions, donations or otherwise provided that the charity shall not undertake any permanent trading activities in raising funds for its charitable objects;
- e) Handle and manage at its own discretion but in accordance with the English Law charitable trusts of members that have been handed over to the charity for their management;
- f) Work in harmony with other Ahl-e-Sunnat Wa Bareilvi Jamaats;
- g) Buy, rent or build centres, mosques and such other institutions as may be necessary from time to time for the furtherance of the objects of the charity. Any centres such bought, rented or built to be named as Jamatia Islamic Centre;
- h) Do all such other things as are necessary to the attainment of the above-mentioned objects.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

The Charity promotes the benefit of the Muslim community by promoting Islam and Islamic education, relieving poverty and distress and by providing facilities for the protection of health and recreation with the aim of improving the conditions of the Muslim community as an expression of faith.

The direct benefits which can flow from this purpose are:

- To provide, maintain and equip religious facilities and places of worship which will help the Muslim community in their religious and educational life;
- To enable members of the Muslim community to integrate within the wider society and to participate fully in public and economic life within Birmingham;
- To bring a better understanding of Muslims and their traditions to the wider society in order to achieve good relations between the Muslim community and others;
- To initiate interfaith and intercommunity dialogue in order to disseminate correct knowledge about Islam and to help differentiate cultural practices from religious practices;
- To promote tolerance between people of different ethnic backgrounds/cultures and to increase equality of opportunity and equal protection amongst them.

These benefits will be evidenced through feedback from the beneficiaries of the courses, classes and religious activities, membership lists, progress reports that are sent to funders and the annual report that is shown in the AGM.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE

Properties and Charity

Two of the properties, namely, 179 and 181 Woodlands Road, Sparkhill, Birmingham, are registered at the Land Registry in the name of the Trustees of the Jamatia Trust.

The Management Committee have been successful in obtaining the written agreement of the existing Trustees of Jamatia Islamic Centre (the charity) and the Trustees of Jamatia Trust to merge the two sets of properties into the Charity. The Jamatia Islamic Centre constitution has been amended by members' approval. Solicitors have been instructed to merge the properties and deal with the conveyance. This is a long-standing issue that has been resolved by the Managing Committee with members' approval and will strengthen the financial affairs of Jamatia Islamic Centre, as it will now acquire the legal title of two further properties, namely 179 and 181 Woodlands Road.

The Trustees have taken control of this aspect and are in contact with Solicitors to arrange for the merger.

Special Circumstances

A construction contract was given to Tili Builders and the works commenced. The completion of the work will make the Mosque an iconic building in this vicinity and provide greater services to the community. The complete project is likely to cost between £1.5m - £2m in total. We had hoped to complete the works by summer 2024 (2-year project).

The existing steels were not safe to build a second or third story, which led to the demolition of the entire building and a re-build of the whole premises from foundation. The building has now been re-built to roof level and is watertight. There is still a considerable amount of work to be conducted internally and all funds generated are being deployed on the daily operational costs and the re-build.

We have taken interest free loans from the community, which will eventually be repaid after the project has been completed and funds re-generated. This in the history of JIC is by far the most major project with a complete demolition and a new building, however, it is believed that the current difficulties faced will pay greater dividends to the community in future.

The building has now been converted into a 3-story premises. The external work is almost complete with just the carpark and the boundary walls remaining.

The work on the inside has allowed for the main hall to be opened to the public for prayer usage. The toilets have also been completed. Internal plastering, air conditioning and the toilets in the children's section are remaining. Thereafter it will be the internal decorating and the creating of the elderly day centre and youth centre.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

REVIEW OF FINANCIAL POSITION

During the 2023/24 financial year, the Charity delivered a financial surplus of £303,506 (2022/23: surplus of £133,190). This surplus arose primarily thanks to a donation drive for the extension work on the Mosque building. Income overall increased by 46.5% to £545,030 compared to £371,939 in 2022/23, while over the same period expenditure decreased by 1.2% to £241,524 from £238,749 in 2022/23, due mainly to a decrease in staff costs whilst the extensive renovation work continues to the buildings.

Expenditure on fixed assets capitalised during the year amounted to £945,335 (2022/23: £745,085), in congruence with our capitalisation policy. Fixed assets are used for charitable purposes and enable staff and volunteers to provide an optimum service to our beneficiaries.

There is an end of year restricted fund balance of £Nil (2022/23: £1,934), having all been spent, as expected, in the current year.

Reserves Policy

The Trustee Board reviews and updates its reserves policy annually to ensure its compliance with Charity Commission best practice. This requires reserves to be available to cover future contingencies and liabilities. The Reserves Policy requires at least three months' expenditure to be held as unrestricted designated funds, equating to £59,050, as estimated from 2023/24 expenditure levels. The Charity also has a designated fund of £2,722,683 for tangible fixed assets which are not readily available funds for the use of the Charity. The unrestricted and undesignated general free reserves at 31 March 2024 was a negative -£821,429 (2023: -£201,012) after designating reserves of £2,781,733 (2023: £1,855,876). Restricted reserves at the end of the year amount to £Nil (2023: £1,934).

Going Concern

The Charity reported a significant cash outflow of £105,594 for the year due to the building work on the Mosque and Academy building but the Charity expects to make an inflow in 2024/25 due to on-going fundraising efforts to cover the cost of the remaining works left which is expected to complete in 2025. Whilst there is still significant work to be completed on the Mosque extension, fundraising for this continues and a lot of funds were raised and received in the Ramadan fundraising done straight after this year end.

Despite there being a negative general funds situation, after making further appropriate enquiries, together with known fundraising results done after year end and the timing expectations of the interest free loans from the congregation, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and at least twelve months from the date of signing this report, as required. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Political Donations

No donations of monies or donated goods were made to any political parties or political campaigns in the year (2021/22: £Nil).

FUTURE PLANS

The management committee will continue their fundraising drive to raise funds for the extension work to include a Youth Centre, an Elderly Day Centre, a purpose-built Islamic Education Centre, better prayer facilities for ladies, sitting area for bereavements and facilities to make a future application for funeral services. We expect the work to finish by the Summer of 2025.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:

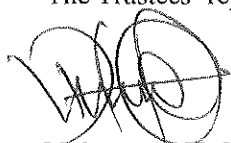
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

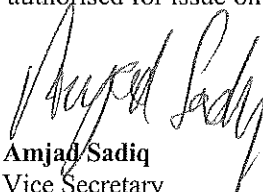
Accounts preparation

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

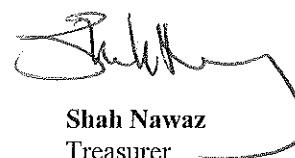
The Trustees' report was approved by the board, authorised for issue on 28 July 2024, and signed on its behalf by,



Mohammed Hafeez
Chair



Amjad Sadiq
Vice Secretary



Shah Nawaz
Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

I report on the financial statements of the charity for the year ended 31 March 2024 which is set out on pages 10 to 24.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective Responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks 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 view given by the financial statements.

Independent Examiner's Statement

In the course of 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 Act; and
 - to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Mohammad Ansari

Dated: 28 July 2024

Ansari & Co - Charity Accountants & Consultants
Kings Court, 17 School Road, Birmingham, B28 8JG

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Income from:							
Donations and legacies	2	165,617	322,947	488,564	134,567	185,618	320,185
Charitable activities	3	44,476	-	44,476	46,357	-	46,357
Activities for generating funds	4	11,990	-	11,990	5,397	-	5,397
Total income		222,083	322,947	545,030	186,321	185,618	371,939
Expenditure on:							
Raising funds	5	2,650	-	2,650	728	-	728
Charitable activities	6,7	226,697	7,365	234,062	237,571	450	238,021
Other expenditure	8	4,812	-	4,812	-	-	-
Total expenditure		234,159	7,365	241,524	238,299	450	238,749
Net income/(expenditure) before transfer		(12,076)	315,582	303,506	(51,978)	185,168	133,190
Transfers between funds	17,18	317,516	(317,516)	-	185,143	(185,143)	-
Net movement in funds		305,440	(1,934)	303,506	133,165	25	133,190
Reconciliation of funds:							
Total funds brought forward at 01 April 2023		1,654,864	1,934	1,656,798	1,521,699	1,909	1,523,608
Total funds carried forward at 31 March 2024		1,960,304	-	1,960,304	1,654,864	1,934	1,656,798

The statement of financial activities includes all gains and losses in the current and comparative year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 24 form part of these financial statements.

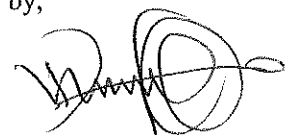
AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

BALANCE SHEET

As at 31 March 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	13	2,722,683	1,796,371
Current assets			
Debtors	14	11,246	5,875
Cash at bank and in hand	25	36,818	142,412
		<u>48,064</u>	<u>148,287</u>
Current liabilities			
Creditors: Amounts falling due within one year	15	(810,443)	(287,860)
		<u></u>	<u></u>
Net current assets		<u>(762,379)</u>	<u>(139,573)</u>
Total net assets		<u><u>1,960,304</u></u>	<u><u>1,656,798</u></u>
Funds of the charity			
Unrestricted funds:	16		
General funds		(821,429)	(201,012)
Designated funds		2,781,733	1,855,876
		<u>1,960,304</u>	<u>1,654,864</u>
Restricted funds	17	-	1,934
		<u></u>	<u></u>
Total charity funds	18	<u><u>1,960,304</u></u>	<u><u>1,656,798</u></u>

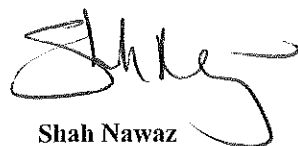
The financial statements have been prepared in accordance with the provisions of FRS 102 Section 1A – small entities. The accounts were approved by the Board, authorised for issue on 28 July 2024, and signed on its behalf by,



Mohammed Hafeez
Chair



Amjad Sadiq
Vice Secretary



Shah Nawaz
Treasurer

The notes on pages 13 to 24 form part of these financial statements.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by operating activities	22	839,741	441,885
Cash flows from investing activities:			
Less: Purchase of fixed assets additions in the year	14	(945,335)	(745,085)
Net cash provided by investing activities		(945,335)	(745,085)
Increase / (decrease) in cash and cash equivalents in the reporting period		(105,594)	(303,200)
Cash and cash equivalents at the beginning of the reporting period		142,412	445,612
Cash and cash equivalents at the end of the reporting period	23	36,818	142,412

The notes on pages 13 to 24 form part of these financial statements.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM is a charity established by Trust deed and registered with the Charity Commission under number: 512810. The registered office address: 179 - 181 Woodlands Road, Sparkhill, Birmingham, B11 4ER.

1 Accounting Policies

1.1 Basis of preparation

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 2021) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in Sterling and rounded to the nearest £1.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income

All income is included in the statement of financial activities when the charity is entitled to the funds and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Voluntary income is received by way of grants, donations and gifts, including gift aid income where applicable, and is included in full in the statement of financial activities when receivable. Income from government and other grants, where related to performance and specific deliverables, are accounted for when it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting Policies (continued)

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Expenditure on raising funds; comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. The primary functional activity of the charity is the giving of free and confidential advice to the public. It includes both costs that can be allocated directly to this activity and those costs of an indirect nature necessary to support them.

Support costs include all those overhead costs of office and bureau accommodation, utility services, and other services and costs, which are in support of the activity. They also include those costs not associated with the other two headings and includes costs of meeting the constitutional and statutory requirements of the charity, the audit fees and costs linked to the strategic management of the charity. They have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. staff costs by time spent and other costs by estimated usage.

1.5 Operating leases

The charity classifies the lease of property as operating leases; the title to the property remains with the lessor. Rental charges are charged on a straight-line basis over the term of the lease.

1.6 Tangible fixed assets and depreciation

All assets individually costing more than £1,000 are capitalised.

Tangible fixed assets other than freehold land are stated at cost less depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Freehold land and buildings	1% on the straight-line method-commencing year after acquisition
WIP Building	0% - Capitalisation of extension work to existing Mosque building. Value will be transferred to Freehold land and buildings once complete.
Furniture & equipment	20% on the straight-line method
Fixtures & fittings	20% on the straight-line method

1.7 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting Policies (continued)

1.9 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.10 Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.11 Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Land & buildings - The trustees are not using the revaluation method for valuation of land & buildings at present. They may decide to do so once the new extension work is complete. Values are therefore based on historical cost.

The trustees consider that there are no significant areas of key judgement or estimation uncertainty other than those identified in the accounting policies above.

1.12 Going concern

The Charity reported a significant cash outflow of £105,594 for the year due to the building work on the Mosque and Academy building but the Charity expects to make an inflow in 2024/25 due to on-going fundraising efforts to cover the cost of the remaining works left which is expected to complete in 2025. Whilst there is still significant work to be completed on the Mosque extension, fundraising for this continues and a lot of funds were raised and received in the Ramadan fundraising done straight after this year end.

Despite there being a negative general funds situation, after making further appropriate enquiries, together with known fundraising results done after year end and the timing expectations of the interest free loans from the congregation, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and at least twelve months from the date of signing this report, as required. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2 Donations & legacies

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
General donations & gifts	64,588	-	64,588	63,082
Friday collections	100,629	-	100,629	69,983
Extension appeal	-	128,219	128,219	185,143
Legacy donation from sale of 136 Knowle Rd.	-	189,403	189,403	-
Giarvi sharif donations	-	175	175	225
Zakat donations	-	225	225	-
Sadaqah Wajibah	-	325	325	250
Fitrana	-	4,600	4,600	-
Gift aid	400	-	400	1,502
	<u>165,617</u>	<u>322,947</u>	<u>488,564</u>	<u>320,185</u>

3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Mosque:				
Marriage, divorce and other advice services	1,850	-	1,850	2,430
Radio Azaan	635	-	635	810
	<u>2,485</u>	<u>-</u>	<u>2,485</u>	<u>3,240</u>
Academy:				
School fees	39,712	-	39,712	33,242
	<u>39,712</u>	<u>-</u>	<u>39,712</u>	<u>33,242</u>
Other:				
Membership fees	1,979	-	1,979	8,675
Rag collection	300	-	300	1,200
	<u>2,279</u>	<u>-</u>	<u>2,279</u>	<u>9,875</u>
Total income from charitable activities	<u>44,476</u>	<u>-</u>	<u>44,476</u>	<u>46,357</u>

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

4 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Rental income	11,300	-	11,300	5,397
Advertisements	690	-	690	-
	<u>11,990</u>	<u>-</u>	<u>11,990</u>	<u>5,397</u>

5 Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Fundraising fees & charges	2,650	-	2,650	728
	<u>2,650</u>	<u>-</u>	<u>2,650</u>	<u>728</u>

6 Expenditure on charitable activities by fund

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Mosque	90,054	7,365	97,419	109,622
Academy	136,643	-	136,643	128,399
	<u>226,697</u>	<u>7,365</u>	<u>234,062</u>	<u>238,021</u>

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

7 Analysis of expenditure on charitable activities

	<i>Basis of Allocation</i>	Mosque £	Academy £	Total 2024 £	Total 2023 £
Direct costs:					
Activities	<i>Direct</i>	8,165	-	8,165	1,477
Salaries and wages (incl. contractors)	<i>Direct</i>	19,943	107,074	127,017	124,108
Non-salary staff & volunteer costs	<i>Direct</i>	322	-	322	75
Office costs	<i>Direct</i>	-	-	-	5,725
		<u>28,430</u>	<u>107,074</u>	<u>135,504</u>	<u>131,385</u>
Support costs:					
Salaries wages	70% / 30%	21,853	9,365	31,218	28,027
Office costs	70% / 30%	11,412	4,891	16,303	17,508
Premises costs	70% / 30%	32,303	13,845	46,148	31,130
Governance costs	70% / 30%	1,602	687	2,289	26,623
Other costs	70% / 30%	1,819	781	2,600	3,348
		<u>68,989</u>	<u>29,569</u>	<u>98,558</u>	<u>106,636</u>
Total expenditure on charitable activities		<u>97,419</u>	<u>136,643</u>	<u>234,062</u>	<u>238,021</u>

8 Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Community Funeral grant	4,812	-	4,812	-
Total Other expenditure	<u>4,812</u>	<u>-</u>	<u>4,812</u>	

9 Net incoming resources for the year

This is stated after charging:-

	2024 £	2023 £
Independent examiner fees	1,488	1,305
Depreciation and Impairment Charges	19,023	28,729

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

10 Trustees

During the current or previous year no remuneration or benefits for services as a trustee have been paid or were payable, directly or indirectly, out of the funds of the charity to any trustee or to any person known to be connected with them.

Reimbursement of travel and incidental expenses to the trustees came to £Nil during the year to 31 March 2024 (2022/23: £Nil).

Expenses related to the costs of Trustees' meetings including the AGM totalled £Nil (2022/23: £Nil).

11 Employees

	2024 Head Count	2023 Head Count
Number of employees		
The average number of employees, analysed by function was:		
Mosque Imams & staff	1	2
Academy staff	7	8
Support staff	2	2
	<u>10</u>	<u>12</u>
Employment costs	2024 £	2023 £
Employed staff costs	106,950	116,768
Social security costs	-	-
	<u>106,950</u>	<u>116,768</u>

No employee received remuneration amounting to more than £60,000 in the period (2022/23: None)

The key management personnel of the Charity were comprised of unpaid trustees and volunteers. The total employee benefits of the key management personnel of the Charity therefore, were £Nil (2022/23: £Nil).

No employees were made redundant in the year (2022/23: None). The total cost of the redundancy payments amounted to £Nil (2022/23: £Nil). The policy of the charity is to recognise redundancy payments in full when they become due.

During the current or previous year no remuneration or benefits for services as a trustee have been paid or were payable, directly or indirectly, out of the funds of the charity to any trustee or any person known to be connected with them.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

12 Volunteers

The Trustee Board recognise the tremendous contribution made by our volunteers without whom the service could not operate.

13 Fixed Assets

	WIP Building £	Land & buildings £	Furniture & equipment £	Fixtures & fittings £	Total £
Cost					
At 31 March 2023	818,080	1,122,095	1,074	86,465	2,027,714
Additions	945,335	-	-	-	945,335
At 31 March 2024	1,763,415	1,122,095	1,074	86,465	2,973,049
Depreciation					
At 31 March 2023	-	152,089	376	78,878	231,343
Charge in the year	-	11,221	215	7,587	19,023
At 31 March 2024	-	163,310	591	86,465	250,366
Net book value					
At 31 March 2024	1,763,415	958,785	483	-	2,722,683
At 31 March 2023	818,080	970,006	698	7,587	1,796,371

WIP building is the category for Mosque extension work costs. This is a non-depreciating asset category. Once the work is complete the value will be transferred to Land & buildings. It is estimated the significant extension work could take another year to complete.

14 Debtors

	2024 £	2023 £
Membership fees receivable	4,800	4,800
Academy fees receivable	4,402	1,075
PAYE/NI	2,044	-
	11,246	5,875

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

15	Creditors: amounts falling due within one year	2024 £	2023 £
	Accruals	2,238	1,905
	Madrassah deposits	1,705	3,455
	Karz-e-Hasna (interest-free loans from community)	806,500	282,500
		<u>810,443</u>	<u>287,860</u>

16 Unrestricted funds

Current year (2023/24):	Balance at 31 March 2023 £	Incoming resources £	Resources expended £	Transfer Between Funds £	Balance at 31 March 2024 £
General funds	(201,012)	222,083	(234,159)	(608,341)	(821,429)
Designated funds: Fixed assets	1,796,371	-	-	926,312	2,722,683
Designated funds: Reserves policy	59,505	-	-	(455)	59,050
	<u>1,654,864</u>	<u>222,083</u>	<u>(234,159)</u>	<u>317,516</u>	<u>1,960,304</u>

There is a designated fund of £2,722,683 for fixed assets (2022/23: £1,796,371) as this amount is not readily available to spend on the charitable objects of the Charity, and another of £59,050 to cover 3 months' normal estimated running costs of activities, as per the reserves policy (2022/23: £59,505).

Prior year (2022/23):	Balance at 31 March 2022 £	Incoming resources £	Resources expended £	Transfer Between Funds £	Balance at 31 March 2023 £
General funds	389,181	186,321	(238,299)	(538,215)	(201,012)
Designated funds: Fixed assets	1,080,015	-	-	716,356	1,796,371
Designated funds: Reserves policy	52,503	-	-	7,002	59,505
	<u>1,521,699</u>	<u>186,321</u>	<u>(238,299)</u>	<u>185,143</u>	<u>1,654,864</u>

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations received for specific purposes:

Current year (2023/24):	Balance at 31 March 2023 £	Incoming resources £	Resources expended £	Transfer Between Funds £	Balance at 31 March 2024 £
Giarvi sharif	1,684	175	(1,965)	106	-
Zakat	-	225	(225)	-	-
Sadaqah wajibah	250	325	(575)	-	-
Fitrana	-	4,600	(4,600)	-	-
Extension appeal	-	128,219	-	(128,219)*	-
Legacy donations (sale of 136 Knowle Road)	-	189,403	-	(189,403)*	-
Total	1,934	322,947	(7,365)	(317,516)	-

*Funds transferred into unrestricted designated fixed asset funds from restricted funds, represent a paying back of general funds used in the year to pay for building work carried out on the new Mosque extension.

Prior year (2022/23):	Balance at 31 March 2022 £	Incoming resources £	Resources expended £	Transfer Between Funds £	Balance at 31 March 2023 £
Giarvi sharif	1,909	225	(450)	-	1,684
Sadaqah wajibah	-	250	-	-	250
Extension appeal	-	185,143	-	(185,143)*	-
Total	1,909	185,618	(450)	(185,143)	1,934

*Funds transferred into unrestricted designated fixed asset funds from restricted funds, represent a paying back of funds used in the year to pay for building work carried out on the new extension.

Restricted Project Descriptions:

Giarvi sharif

This project represents events performed at the Mosque commemorating Shaykh Abdul Qadir Jilani.

Zakat

Funds donated by donors representing, usually 2.5% of savings and distributed as per the Islamic guidelines.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Restricted Project Descriptions (continued):

Sadaqah wajibah

Funds collected by the mosque agreed to be spent on a specific cause agreed with the donor. Funds expected to be expended within a maximum of one year from collection.

Fitrana

Funds collected from the congregation on the event of Eid ul Fitr, and distributed to the needy.

Extension appeal

This was a fundraising appeal to raise funds for the Mosque extension, the work of which began in 2021 and when used are being capitalised into WIP buildings in Fixed assets until the work is finished. It is expected the work will finish in financial year 2025/26.

Legacy donations

Funds donated by a donor as a legacy to the Mosque for use as sale with proceeds for the new Mosque extension. Property was sold in the 2023/24 financial year, namely, 136 Knowle Road, and proceeds used for the extension.

18 Analysis of net assets between funds

End of current period (2023/24):	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2024 are represented by:			
Fixed assets	2,722,683	-	2,722,683
Net current assets	(762,379)	-	(762,379)
	<u>1,960,304</u>	<u>-</u>	<u>1,960,304</u>
End of prior period (2022/23):	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2023 are represented by:			
Fixed assets	1,796,371	-	1,796,371
Net current assets	(141,507)	1,934	(139,573)
	<u>1,654,864</u>	<u>1,934</u>	<u>1,656,798</u>

19 Related parties

There are no related party transactions in the year or the prior year.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

20	Reconciliation of cash flows from operating activities	2024	2023
		£	£
	Net income / (expenditure) for the reporting period	303,506	133,190
	Add: Depreciation charge	19,023	28,729
	(Increase) / decrease in debtors	(5,371)	3,829
	Increase / (decrease) in creditors	522,583	276,137
	Net cash provided by operating activities	839,741	441,885

21	Analysis of cash and cash equivalents	2024	2023
		£	£
	Cash at bank and in hand	36,818	142,412
	Total cash and cash equivalents	36,818	142,412

21A	Analysis of changes in net debt	Start of year £	Cashflows in year £	End of year £
	Cash	142,412	(105,594)	36,818
		142,412	(105,594)	36,818

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024 & PRIOR YEAR COMPARISON

	2024	2023
	£	£
INCOME		
General donations	59,901	63,082
Jummah collections	100,629	69,983
Eid donations	4,687	-
Extension appeal	128,219	185,143
Legacy donation (Sale of 136 Knowle Rd.)	189,403	-
Giarvi collections	175	225
Zakat donations	225	-
Sadaqah Wajibah	325	250
Fitrana	4,600	-
Gift aid claimed	400	1,502
Madrassah fees	39,712	33,242
Membership fees	1,979	8,675
Marriage & advice services	1,850	2,430
Rag collection	300	1,200
Azaan radios income	635	810
Advertising income	690	-
Rental income	11,300	5,397
TOTAL INCOME	545,030	371,939
EXPENDITURE		
Salaries & wages	106,950	116,768
Contract wages	51,286	35,367
Staff travel & other costs	322	75
Activities: Giarvi, Zakat, Fitrana & Sadaqah	7,365	450
Events: Talks & Speakers fees	-	-
Office: Depreciation	7,802	17,508
Office: Equipment & IT costs	5,870	3,969
Office: Printing & stationery	1,204	626
Office: Consultancy fees	491	526
Office: Telephone & internet	800	604
Office: Subsistence & refreshments	135	1,477
Premises: Depreciation	11,221	11,221
Premises: Insurance	4,000	3,750
Premises: Utilities	13,736	9,221
Premises: Repairs & maintenance	15,123	5,552
Premises: Other	2,066	1,386
Governance: Legal & professional fees	802	25,318
Governance: Audit/Examination fees	1,488	1,305
Other: Grants & disbursements paid	4,812	-
Other: Fundraising costs	2,650	728
Other: Bank charges	535	1,276
Other: Publicity & promotion	75	475
Other: Radio & installation costs	1,050	1,147
Other: Miscellaneous expenses	1,991	-
TOTAL EXPENDITURE	(241,524)	(238,749)
NET INCOME	303,506	133,190

Accounts

Charity No. 512810

**AHL-E-SUNNAT WA JAMAAT
BAREILVI OF BIRMINGHAM**

(a charity established by trust deed)

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

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Charity No. 512810

**AHL-E-SUNNAT WA JAMAAT
BAREILVI OF BIRMINGHAM**

(a charity established by trust deed)

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

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AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and financial statements for the year ended 31 March 2023. The Trustees confirm that the annual report and financial statements of the charity comply with the requirements of the charity's governing document, the Charities Act 2011, the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2021).

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity number: 512810

Registered office: 179 - 181 Woodlands Road
Sparkhill
Birmingham
B11 4ER

Trustees:	Mohammad Hafeez	Chair
	Mohammed Yaseen	Vice Chair
	Shamraiz Hussain	Secretary
	Anjad Ali Sadiq	Vice Secretary
	Shah Nawaz	Treasurer
	Nazar Hussain	Vice Treasurer
	Ashfaq Ahmed	
	Azim Khan	
	Nawaz Hussain	
	Mohammad Sadique	
	Yusuf Abdalla Mukadam	
	Shah Nawaz (2)	
	Qamar Zaman	
	Safdar Talib	
	Jehangir Bashir	
	Majid Hussain	
	Mehrban Ali	
	Abad Hussain	
	Liaqat Ali	(appointed on: 01/08/2022)
	Munir Hussain	(appointed on: 01/08/2022)
	Matloub Hussain	(appointed on: 01/08/2022)

Senior Management Team: Trustees make up the Senior Management Team and are unpaid.
All employees are part of delivery teams and not management.

Independent Examiner: Mohammad Ansari
Ansari & Co
Kings Court, 17 School Road
Birmingham
B28 8JG

Bankers: Lloyds Bank Plc
Kitts Green
Birmingham
B26 3JW

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity (which has the working names of 'Jamatia Islamic Centre' and 'JIC Woodlands') was established by a charitable trust deed on 11 July 1982 and last amended on 08 November 2020. The full name of the charity is AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM and was registered with the Charity Commission on 07 September 1982 (Charity Number: 512810).

Recruitment and appointment of trustees

The Charity is governed through a Trustee Board. Trustees who have held office during the year are listed on page 3.

Trustees are elected to the Board for a maximum period of three AGMs and are appointed by a resolution of its members at an AGM. All of the Charity's property and immovable assets are vested in the Trustees. The Trustees shall not sell, exchange, mortgage or otherwise deal with or dispose of any property or asset of the Charity unless approved by two-thirds of the members present and voting at an Extraordinary General Meeting specially called for the purpose of passing such a resolution.

Trustee induction and training

New trustees are briefed on their legal obligations under charity law, the content of the Trust deed, the committee and decision-making processes, annual budget and recent financial performance of the charity. They also meet key employees and other trustees. Trustees are expected to be respected members of the community who are proponents of Islam as understood through the Ahl-e-Sunnat Wa Jamaat and Bareilvi understandings of the faith.

Related parties

There are no related party transactions in the year or the prior year.

Key risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy will be reviewed regularly by the Trustees.

Trustees

None of the trustees receive any remuneration from the charity

Pay and remuneration of senior staff

Levels of salary for senior staff are reviewed annually and the key management personnel are the trustees who are not paid any remuneration.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT (cont.)

Fundraising activities

The Charity had no significant fundraising costs in the year but raised funds from voluntary donations received from regular donors as well as donations received from beneficiaries who come to Mosque events and prayers.

OBJECTIVES AND ACTIVITIES

The objects of the charity are the advancement of the Islamic religion in accordance with the doctrines of the Ahl-e-Sunnat Wa Jamaat Bareilvi faith. In furtherance of these objects, but not otherwise, the charity shall also:

- a) Arrange and provide religious functions and religious education;
- b) Perform marriage ceremonies, burial rites, all in accordance with the Ahl-e-Sunnat Wa Jamaat Bareilvi;
- c) Co-ordinate and unify the customs, conventions and observances of the Ahl-e-Sunnat Wa Jamaat Bareilvi;
- d) Raise funds and invite and receive contribution from any person or persons whatsoever by way of subscriptions, donations or otherwise provided that the charity shall not undertake any permanent trading activities in raising funds for its charitable objects;
- e) Handle and manage at its own discretion but in accordance with the English Law charitable trusts of members that have been handed over to the charity for their management;
- f) Work in harmony with other Ahl-e-Sunnat Wa Bareilvi Jamaats;
- g) Buy, rent or build centres, mosques and such other institutions as may be necessary from time to time for the furtherance of the objects of the charity. Any centres such bought, rented or built to be named as Jamatia Islamic Centre;
- h) Do all such other things as are necessary to the attainment of the above-mentioned objects.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

The Charity promotes the benefit of the Muslim community by promoting Islam and Islamic education, relieving poverty and distress and by providing facilities for the protection of health and recreation with the aim of improving the conditions of the Muslim community as an expression of faith.

The direct benefits which can flow from this purpose are:

- To provide, maintain and equip religious facilities and places of worship which will help the Muslim community in their religious and educational life;
- To enable members of the Muslim community to integrate within the wider society and to participate fully in public and economic life within Birmingham;
- To bring a better understanding of Muslims and their traditions to the wider society in order to achieve good relations between the Muslim community and others;
- To initiate interfaith and intercommunity dialogue in order to disseminate correct knowledge about Islam and to help differentiate cultural practices from religious practices;
- To promote tolerance between people of different ethnic backgrounds/cultures and to increase equality of opportunity and equal protection amongst them.

These benefits will be evidenced through feedback from the beneficiaries of the courses, classes and religious activities, membership lists, progress reports that are sent to funders and the annual report that is shown in the AGM.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE

Mosque & Academy extension

Following the approval of the new planning permission, where all the conditions were met, the committee then began a campaign to generate funds for the extension of the premises of the charity to include a Youth Centre, an Elderly Day Centre, a purpose-built Islamic Education Centre, better prayer facilities for ladies and sitting area for bereavements.

A construction contract was given to Tili Builders and the work commenced. The completion of the work will make the Mosque an iconic building in this vicinity and provide greater services to the community. The complete project is likely to cost between £1.5m - £2m in total. We hope to complete the work by the summer of 2024 (2-year project).

Upon inspection the existing steels were considered not to meet the required standards to build a second or third storey, which resulted in a complete new steel structure being erected. There is still a considerable amount of work to be conducted and all funds generated are being deployed on the daily operational costs and the re-build.

We have taken interest-free loans from the donor community, which will eventually be repaid after the project has been completed and funds re-generated. This, in the history of JIC is by far the most major project which resulted in a complete overhaul of the charity's premises. It is believed that the current difficulties faced will pay greater dividends to the community in the future.

Properties and the Charity

Two of the properties, namely, 179 and 181 Woodlands Road, Sparkhill, Birmingham, are registered at the Land Registry in the name of the Trustees of the Jamatia Trust.

The Management Committee have been successful in obtaining the written agreement of the existing Trustees of Jamatia Islamic Centre (the charity) and the Trustees of Jamatia Trust to merge the two sets of properties into the Charity. The Jamatia Islamic Centre constitution has been amended with members' approval. Solicitors have been instructed to merge the properties and to deal with the conveyance. This is a long-standing issue that has been resolved by the Management Committee with members' approval. This will strengthen the financial affairs of Jamatia Islamic Centre, as it will now acquire the legal title of two further properties, namely 179 and 181 Woodlands Road.

Madrassah and Mosque activities

Despite the obvious difficulty of running our normal services whilst such extensive building work is being carried out on the building, the Charity continued to run its daily prayers for the community and continued to run its Madrassah Academy classes also, moving classes and children to safe areas where the work was not being done.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

REVIEW OF FINANCIAL POSITION

During the 2022/23 financial year, the Charity delivered a financial surplus of £133,190 (2021/22: surplus of £120,327). This surplus arose primarily thanks to a donation drive for the extension work on the Mosque building. Income overall increased by 12.6% to £371,939 compared to £330,337 in 2021/22, while over the same period expenditure increased by 13.7% to £238,749 from £210,010 in 2021/22, due mainly to an increase in staff and premises costs after the Madrassah Academy teachers as the student numbers grow again post-lockdown.

Expenditure on fixed assets capitalised during the year amounted to £745,085 (2021/22: £74,069), in congruence with our capitalisation policy. Fixed assets are used for charitable purposes and enable staff and volunteers to provide an optimum service to our beneficiaries.

There is an end of year restricted fund balance of £1,934 (2021/22: £1,909). This is accounted for by £1,684 left for the on-going Giarvi sharif events the Mosque runs and £250 for Sadaqah Wajibah donations. Both fund are expected to be fully spent by March 2024.

Reserves Policy

The Trustee Board reviews and updates its reserves policy annually to ensure its compliance with Charity Commission best practice. This requires reserves to be available to cover future contingencies and liabilities. The Reserves Policy requires at least three months' expenditure to be held as unrestricted designated funds, equating to £59,505 at expected 2023/24 expenditure levels. The Charity also has a designated fund of £1,796,371 for tangible fixed assets which are not readily available funds for the use of the Charity. The unrestricted and undesignated general free reserves at 31 March 2023 was a negative -£201,012 (2022: £389,181) after designating reserves of £1,855,876 (2022: £1,132,518). Restricted reserves at the end of the year amount to £1,934 (2022: £1,909).

Going Concern

The Charity reported a significant cash outflow of £303,200 for the year due to the building work on the Mosque and Academy building but the Charity expects to make an inflow in 2023/24 due to on-going fundraising efforts. Whilst there is still significant work to be completed on the Mosque extension, fundraising for this continues and a lot of funds were raised and received in the Ramadan fundraising done straight after this year end.

Despite there being a negative general funds situation, after making further appropriate enquiries, together with known fundraising results done after year end, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and at least twelve months from the date of signing this report, as required. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Political Donations

No donations of monies or donated goods were made to any political parties or political campaigns in the year (2021/22: £NIL).

FUTURE PLANS

The management committee will continue their fundraising drive to raise funds for the extension work to include a Youth Centre, an Elderly Day Centre, a purpose-built Islamic Education Centre, better prayer facilities for ladies, sitting area for bereavements and facilities to make a future application for funeral services. We expect the work to finish by the Summer of 2024.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accounts preparation

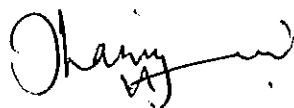
The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

The Trustees' report was approved by the board, authorised for issue on 22 August 2023, and signed on its behalf by,

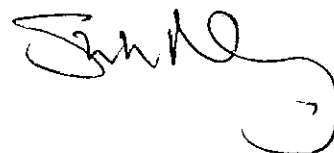
Mohammed Hafeez
Chair



Shamraiz Hussain
Secretary



Shah Nawaz
Treasurer



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

I report on the financial statements of the charity for the year ended 31 March 2023 which is set out on pages 10 to 26.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective Responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks 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 view given by the financial statements.

Independent Examiner's Statement

In the course of 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 Act; and
 - to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Mohammad Ansari

Dated: 22 August 2023

Ansari & Co - Charity Accountants & Consultants
Kings Court, 17 School Road, Birmingham, B28 8JG

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income from:							
Donations and legacies	2	134,567	185,618	320,185	254,714	674	255,388
Charitable activities	3	46,357	-	46,357	61,522	-	61,522
Activities for generating funds	4	5,397	-	5,397	12,974	-	12,974
Other income	5	-	-	-	453	-	453
Total income		186,321	185,618	371,939	329,663	674	330,337
Expenditure on:							
Raising funds	6	728	-	728	656	-	656
Charitable activities	7,8	237,571	450	238,021	207,626	1,405	209,031
Other expenditure	9	-	-	-	323	-	323
Total expenditure		238,299	450	238,749	208,605	1,405	210,010
Net income/(expenditure) before transfer		(51,978)	185,168	133,190	121,058	(731)	120,327
Transfers between funds	18,19	185,143	(185,143)	-	53,947	(53,947)	-
Net movement in funds		133,165	25	133,190	175,005	(54,678)	120,327
Reconciliation of funds:							
Total funds brought forward at 01 April 2022		1,521,699	1,909	1,523,608	1,346,694	56,587	1,403,281
Total funds carried forward at 31 March 2023		1,654,864	1,934	1,656,798	1,521,699	1,909	1,523,608

The statement of financial activities includes all gains and losses in the current and comparative year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 25 form part of these financial statements.

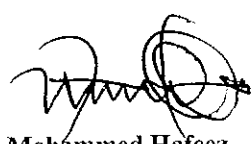
AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

BALANCE SHEET

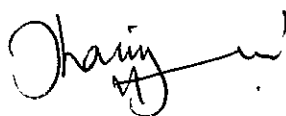
As at 31 March 2023

		2023	2022
	Note	£	£
Fixed assets			
Tangible assets	14	1,796,371	1,080,015
Current assets			
Debtors	15	5,875	9,704
Cash at bank and in hand	26	142,412	445,612
		148,287	455,316
Liabilities			
Creditors: amounts falling due within one year	16	(287,860)	(11,723)
Net current assets		(139,573)	443,593
Total net assets		1,656,798	1,523,608
Funds of the charity			
Unrestricted funds:	18		
General funds		(201,012)	389,181
Designated funds		1,855,876	1,132,518
		1,654,864	1,521,699
Restricted funds	19	1,934	1,909
Total charity funds	20	1,656,798	1,523,608

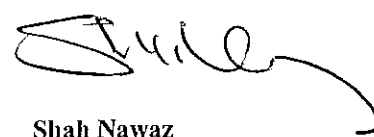
The financial statements have been prepared in accordance with the provisions of FRS 102 Section 1A – small entities. The accounts were approved by the Board, authorised for issue on 22 August 2023, and signed on its behalf by,



Mohammed Hafeez
Chair



Shamraiz Hussain
Secretary



Shah Nawaz
Treasurer

The notes on pages 13 to 25 form part of these financial statements.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by operating activities	23	441,885	141,048
Cash flows from investing activities:			
Less: Purchase of fixed assets additions in the year	14	(745,085)	(74,069)
Net cash provided by investing activities		(745,085)	(74,069)
Increase / (decrease) in cash and cash equivalents in the reporting period		(303,200)	66,979
Cash and cash equivalents at the beginning of the reporting period		445,612	378,633
Cash and cash equivalents at the end of the reporting period	24	142,412	445,612

The notes on pages 13 to 25 form part of these financial statements.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM is a charity established by Trust deed and registered with the Charity Commission under number: 512810. The registered office address: 179 - 181 Woodlands Road, Sparkhill, Birmingham, B11 4ER.

1 Accounting Policies

1.1 Basis of preparation

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 2021) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in Sterling and rounded to the nearest £1.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income

All income is included in the statement of financial activities when the charity is entitled to the funds and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Voluntary income is received by way of grants, donations and gifts, including gift aid income where applicable, and is included in full in the statement of financial activities when receivable. Income from government and other grants, where related to performance and specific deliverables, are accounted for when it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting Policies (continued)

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Expenditure on raising funds; comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. The primary functional activity of the charity is the giving of free and confidential advice to the public. It includes both costs that can be allocated directly to this activity and those costs of an indirect nature necessary to support them.

Support costs include all those overhead costs of office and bureau accommodation, utility services, and other services and costs, which are in support of the activity. They also include those costs not associated with the other two headings and includes costs of meeting the constitutional and statutory requirements of the charity, the audit fees and costs linked to the strategic management of the charity. They have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. staff costs by time spent and other costs by estimated usage.

1.5 Operating leases

The charity classifies the lease of property as operating leases; the title to the property remains with the lessor. Rental charges are charged on a straight-line basis over the term of the lease.

1.6 Tangible fixed assets and depreciation

All assets individually costing more than £1,000 are capitalised.

Tangible fixed assets other than freehold land are stated at cost less depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Freehold land and buildings	1% on the straight-line method-commencing year after acquisition
WIP Building	0% - Capitalisation of extension work to existing Mosque building. Value will be transferred to Freehold land and buildings once complete.
Furniture & equipment	20% on the straight-line method
Fixtures & fittings	20% on the straight-line method

1.7 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting Policies (continued)

1.9 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.10 Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.11 Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Land & buildings - The trustees are not using the revaluation method for valuation of land & buildings at present. They may decide to do so once the new extension work is complete. Values are therefore based on historical cost.

The trustees consider that there are no significant areas of key judgement or estimation uncertainty other than those identified in the accounting policies above.

1.12 Going concern

The Charity reported a significant cash outflow of £303,200 for the year due to the building work on the Mosque and Academy building but the Charity expects to make an inflow in 2023/24 due to on-going fundraising efforts. Whilst there is still significant work to be completed on the Mosque extension, fundraising for this continues and a lot of funds were raised and received in the Ramadan fundraising done straight after this year end.

Despite there being a negative general funds situation, after making further appropriate enquiries, together with known fundraising results done after year end, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and at least twelve months from the date of signing this report, as required. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2 Donations & legacies

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
General donations & gifts	63,082	-	63,082	166,558
Friday collections	69,983	-	69,983	63,910
Extension appeal	-	185,143	185,143	-
Sadaqah Wajibah donations	-	250	250	-
Giarvi sharif donations	-	225	225	674
Gift aid	1,502	-	1,502	24,246
	<u>134,567</u>	<u>185,618</u>	<u>320,185</u>	<u>255,388</u>

3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Mosque:				
Marriage, divorce and other advice services	2,430	-	2,430	3,330
Radio Azaan	810	-	810	1,450
	<u>3,240</u>	<u>-</u>	<u>3,240</u>	<u>4,780</u>
Academy:				
School fees	33,242	-	33,242	44,193
	<u>33,242</u>	<u>-</u>	<u>33,242</u>	<u>44,193</u>
Other:				
Membership fees	8,675	-	8,675	11,649
Rag collection	1,200	-	1,200	900
	<u>9,875</u>	<u>-</u>	<u>9,875</u>	<u>12,549</u>
Total income from charitable activities	<u>46,357</u>	<u>-</u>	<u>46,357</u>	<u>61,522</u>

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

4 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Rental income	5,397	-	5,397	12,374
Advertisements	-	-	-	600
	<u>5,397</u>	<u>-</u>	<u>5,397</u>	<u>12,974</u>

5 Other income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
JRS grant	-	-	-	453
	<u>-</u>	<u>-</u>	<u>-</u>	<u>453</u>

6 Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fundraising fees & charges	728	-	728	656
	<u>728</u>	<u>-</u>	<u>728</u>	<u>656</u>

7 Expenditure on charitable activities by fund

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Mosque	109,172	450	109,622	105,760
Academy	128,399	-	128,399	103,271
	<u>237,571</u>	<u>450</u>	<u>238,021</u>	<u>209,031</u>

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

8 Analysis of expenditure on charitable activities

	<i>Basis of Allocation</i>	Mosque £	Academy £	Total 2023 £	Total 2022 £
Direct costs:					
Activities	<i>Direct</i>	1,477	-	1,477	4,882
Salaries and wages (incl. contractors)	<i>Direct</i>	29,355	94,753	124,108	111,263
Non-salary staff & volunteer costs	<i>Direct</i>	75	-	75	600
Office costs	<i>Direct</i>	4,069	1,656	5,725	2,268
		<u>34,976</u>	<u>96,409</u>	<u>131,385</u>	<u>119,013</u>
Support costs:					
Salaries wages	<i>70% / 30%</i>	19,619	8,408	28,027	22,755
Office costs	<i>70% / 30%</i>	12,256	5,252	17,508	2,547
Premises costs	<i>70% / 30%</i>	21,791	9,339	31,130	57,507
Governance costs	<i>70% / 30%</i>	18,636	7,987	26,623	6,119
Other costs	<i>70% / 30%</i>	2,344	1,004	3,348	1,090
		<u>74,646</u>	<u>31,990</u>	<u>106,636</u>	<u>90,018</u>
Total expenditure on charitable activities		<u>109,622</u>	<u>128,399</u>	<u>238,021</u>	<u>209,031</u>

9 Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Flat related service charges	-	-	-	323
	<u>-</u>	<u>-</u>	<u>-</u>	<u>323</u>

10 Net incoming resources for the year

This is stated after charging:-

	2023 £	2022 £
Independent examiner fees	1,305	1,305
Depreciation and Impairment Charges	28,729	28,675
	<u>28,729</u>	<u>28,675</u>

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

11 Trustees

During the current or previous year no remuneration or benefits for services as a trustee have been paid or were payable, directly or indirectly, out of the funds of the charity to any trustee or to any person known to be connected with them.

Reimbursement of travel and incidental expenses to the trustees came to £Nil during the year to 31 March 2023 (2020/21: £Nil).

Expenses related to the costs of Trustees' meetings including the AGM totalled £Nil (2020/21: £Nil).

12 Employees

	2023 Head Count	2022 Head Count
Number of employees		
The average number of employees, analysed by function was:		
Mosque Imams & staff	2	3
Academy staff	8	5
Caretakers	2	2
	<u>12</u>	<u>10</u>
	<u><u>12</u></u>	<u><u>10</u></u>
Employment costs	2023 £	2022 £
Employed staff costs	116,768	99,532
Social security costs	-	602
	<u>116,768</u>	<u>100,134</u>
	<u><u>116,768</u></u>	<u><u>100,134</u></u>

No employee received remuneration amounting to more than £60,000 in the period (2021/22: None)

The key management personnel of the Charity were comprised of unpaid trustees and volunteers. The total employee benefits of the key management personnel of the Charity therefore, were £Nil (2021/22: £Nil).

No employees were made redundant in the year (2021/22: None). The total cost of the redundancy payments amounted to £Nil (2021/22: £Nil). The policy of the charity is to recognise redundancy payments in full when they become due.

During the current or previous year no remuneration or benefits for services as a trustee have been paid or were payable, directly or indirectly, out of the funds of the charity to any trustee or any person known to be connected with them.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

13 Volunteers

The Trustee Board recognise the tremendous contribution made by our volunteers without whom the service could not operate.

14 Fixed Assets

	WIP Building £	Land & buildings £	Furniture & equipment £	Fixtures & fittings £	Total £
Cost					
At 31 March 2022	72,995	1,122,095	1,074	86,465	1,282,629
Additions	745,085	-	-	-	745,085
At 31 March 2023	818,080	1,122,095	1,074	86,465	2,027,714
Depreciation					
At 31 March 2022	-	140,868	161	61,585	202,614
Charge in the year	-	11,221	215	17,293	28,729
At 31 March 2023	-	152,089	376	78,878	231,343
Net book value					
At 31 March 2023	818,080	970,006	698	7,587	1,796,371
At 31 March 2022	72,995	981,227	913	24,880	1,080,015

WIP building is the category for Mosque extension work costs. This is a non-depreciating asset category. Once the work is complete the value will be transferred to Land & buildings. It is estimated the significant extension work could take another two years to complete.

15 Debtors

	2023 £	2022 £
Membership fees receivable	4,800	2,800
Academy fees receivable	1,075	3,645
Gift aid receivable	-	3,259
	5,875	9,704

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

16	Creditors: amounts falling due within one year	2023	2022		
		£	£		
	PAYE/NI	-	2,431		
	Accruals	1,905	2,017		
	Madrassah deposits	3,455	7,275		
	Karz-e-Hasna (interest-free loans from donor community)	282,500	-		
		287,860	11,723		
17	Financial instruments	2023	2022		
		£	£		
	Financial assets				
	Financial assets measured at fair value through profit & loss:				
	- Cash at bank and in hand	142,412	445,612		
	- Membership fees receivable	4,800	2,800		
	- Academy fees receivable	1,075	3,645		
	- Gift aid receivable	-	3,259		
		148,287	455,316		
	Financial liabilities				
	Financial assets measured at fair value through profit & loss:				
	- PAYE/NI	-	2,431		
	- Madrassah deposits	3,455	7,275		
	- Karz-e-Hasana (interest-free loans from donors)	282,500	-		
	Financial liabilities measured at amortised cost:				
	- Accruals	1,905	2017		
		287,860	11,723		
18	Unrestricted funds				
Current year (2022/23):	Balance at				Balance at
	31 March	Incoming	Resources	Transfer	31 March
	2022	resources	expended	Between	2023
	£	£	£	Funds	£
General funds	389,181	186,321	(238,299)	(538,215)	(201,012)
Designated funds: Fixed assets	1,080,015	-	-	716,356	1,796,371
Designated funds: Reserves policy	52,503	-	-	7,002	59,505
Total Unrestricted funds	1,521,699	186,321	(238,299)	185,143	1,654,864

There is a designated fund of £1,796,371 for fixed assets (2021/22: £1,080,015) as this amount is not readily available to spend on the charitable objects of the Charity, and another of £59,505 to cover 3 months' normal estimated running costs of activities, as per the reserves policy (2021/22: £52,503).

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

18 Unrestricted funds (cont.)

Prior year (2021/22):	Balance at 31 March 2021 £	Incoming resources £	Resources expended £	Transfer Between Funds £	Balance at 31 March 2022 £
General funds	1,346,694	329,663	(208,605)	(1,078,571)	389,181
Designated funds: Fixed assets	-	-	-	1,080,015	1,080,015
Designated funds: Reserves policy	-	-	-	52,503	52,503
Total Unrestricted funds	1,346,694	329,663	(208,605)	53,947	1,521,699

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations received for specific purposes:

Current year (2022/23):	Balance at 31 March 2022 £	Incoming resources £	Resources expended £	Transfer Between Funds £	Balance at 31 March 2023 £
Giarvi sharif	1,909	225	(450)	-	1,684
Sadaqah Wajibah	-	250	-	-	250
Extension appeal	-	185,143	-	(185,143)*	-
Total	1,909	185,618	(450)	(185,143)	1,934

*Extension funds transferred into unrestricted funds from restricted funds due to these funds having been used and capitalised into the WIP Building category of Fixed assets.

Prior year (2021/22):	Balance at 31 March 2021 £	Incoming resources £	Resources expended £	Transfer Between Funds £	Balance at 31 March 2022 £
Giarvi sharif	2,640	674	(1,405)	-	1,909
Extension appeal	21,380	-	-	(21,380)*	-
JRS grant	32,567	-	-	(32,567)*	-
Total	56,587	674	(1,405)	(53,947)	1,909

*Funds transferred into unrestricted funds from restricted funds represent a paying back of funds for funds already used through unrestricted funds in prior periods.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

19 Restricted funds (cont.)

Restricted Project Descriptions:

Giarvi sharif

This project represents events performed at the Mosque commemorating Shaykh Abdul Qadir Jilani.

Extension appeal

This was a fundraising appeal to raise funds for the Mosque extension, the work of which began in the prior 2021/22 year and when used are being capitalised into WIP buildings in Fixed assets until the work is finished. It is expected the work will finish in financial year 2024/25.

JRS grant

This was the furlough fund paid by the government during the Covid-19 lockdowns. These funds were transferred into unrestricted as they were used in the paying of furlough salaries in the year 2020/21.

20 Analysis of net assets between funds

End of current period (2022/23):	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2023 are represented by:			
Fixed assets	1,796,371	-	1,796,371
Net current assets	(141,507)	1,934	(139,573)
	<u>1,654,864</u>	<u>1,934</u>	<u>1,656,798</u>
End of prior period (2021/22):	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2022 are represented by:			
Fixed assets	1,080,015	-	1,080,015
Net current assets	441,684	1,909	443,593
	<u>1,521,699</u>	<u>1,909</u>	<u>1,523,608</u>

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

21 Commitments under operating leases

As lessor:

As at 31 March 2023, the charity had commitments owed to it under non-cancellable operating leases as follows:

	Land and buildings	
	2023	2022
	£	£
Within one year	-	5,833
Between one and three years	-	-

22 Related parties

There are no related party transactions in the year or the prior year.

23 Reconciliation of cash flows from operating activities	2023	2022
	£	£
Net income / (expenditure) for the reporting period	133,190	120,327
Add: Depreciation charge	28,729	28,675
(Increase) / decrease in debtors	3,829	(9,704)
Increase / (decrease) in creditors	276,137	1,750
Net cash provided by operating activities	441,885	141,048

24 Analysis of cash and cash equivalents	2023	2022
	£	£
Cash at bank and in hand	142,412	445,612
Total cash and cash equivalents	142,412	445,612

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

24A Analysis of changes in net debt

	Start of year £	Cashflows in year £	End of year £
Cash	445,612	(303,200)	142,412
	445,612	(303,200)	142,412

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023 & PRIOR YEAR COMPARISON

	2023	2022
	£	£
INCOME		
General donations	63,082	166,558
Jummah collections	69,983	63,910
Extension appeal	185,143	-
Giarvi collections	225	674
Sadaqah Wajibah	250	-
Gift aid claimed	1,502	24,246
Grants income	-	453
Madrassah fees	33,242	44,193
Membership fees	8,675	11,649
Marriage & advice services	2,430	3,330
Rag collection	1,200	900
Azaan radios income	810	1,450
Advertising income	-	600
Rental income	5,397	12,374
TOTAL INCOME	371,939	330,337
EXPENDITURE		
Salaries & wages	116,768	100,134
Contract wages	35,367	33,884
Staff travel & other costs	75	600
Events: Giarvi expenses	450	1,405
Events: Talks & Speakers fees	-	2,527
Office: Depreciation	17,508	17,454
Office: Equipment & IT costs	3,969	1,212
Office: Printing & stationery	626	658
Office: Accountancy & consultancy	526	647
Office: Telephone & internet	604	1,174
Office: Subsistence & refreshments	1,477	963
Premises: Depreciation	11,221	11,221
Premises: Insurance	3,750	3,350
Premises: Utilities	9,221	9,543
Premises: Repairs & maintenance	5,552	14,577
Premises: Cleaning	-	972
Premises: Service charges	-	323
Premises: Other	1,386	552
Governance: Legal & professional fees	25,318	4,814
Governance: Audit/Examination fees	1,305	1,305
Other: Grants & disbursements paid	-	150
Other: Fundraising costs	728	656
Other: Bank charges	1,276	-
Other: Publicity & promotion	475	999
Other: Radio costs	1,147	800
Other: Miscellaneous expenses	-	90
TOTAL EXPENDITURE	(238,749)	(210,010)
NET INCOME	133,190	120,327

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

England & Wales - Charity number 512810

Accounts

**AHL-E-SUNNAT WA JAMAAT
BAREILVI OF BIRMINGHAM**
(a charity established by trust deed)
**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

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AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their report and financial statements for the year ended 31 March 2022. The Trustees confirm that the annual report and financial statements of the charity comply with the requirements of the charity's governing document, the Charities Act 2011, the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2019).

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity number:

512810

Registered office:

179 – 181 Woodlands Road
Sparkhill
Birmingham
B11 4ER

Trustees:

Mohammad Hafeez
Amjad Ali Sadig
Shah Nawaz
Ashtaq Ahmed
Azim Khan
Nawaz Hussain
Mohammad Sadique
Yusuf Abdalla Mukadam
Mohammed Yaseen
Shamraiz Hussain
Nazar Hussain
Qamar Zaman
Sardar Talib
(appointed on: 27/6/2021)

Jehangir Bashir
(appointed on: 27/6/2021)
Majid Hussain
(appointed on: 27/6/2021)
Mehran Ali
(appointed on: 27/6/2021)
Abad Hussain
(appointed on: 27/6/2021)
Shah Nawaz (2)
(appointed on: 27/6/2021)

Senior Management Team:

Trustees make up the Senior Management Team and are unpaid.
All employees are part of delivery teams and not management.

Independent Examiner:

Mohammad Ansari
Ansari & Co Limited
Kings Court, 17 School Road
Birmingham
B28 8JG

Bankers:

Lloyds Bank Plc
Kitts Green
Birmingham
B26 3JW

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity (which has the working names of 'Jamatia Islamic Centre' and 'JIC Woodlands') was established by a charitable trust deed on 11 July 1982 and last amended on 08 November 2020. The full name of the charity is AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM and was registered with the Charity Commission on 07 September 1982 (Charity Number: 512810).

Recruitment and appointment of trustees

The Charity is governed through a Trustee Board. Trustees who have held office during the year are listed on page 3.

Trustees are elected to the Board for a maximum period of three AGMs and are appointed by a resolution of its members at an AGM. All of the Charity's property and immovable assets are vested in the Trustees. The Trustees shall not sell, exchange, mortgage or otherwise deal with or dispose of any property or asset of the Charity unless approved by two-thirds of the members present and voting at an Extraordinary General Meeting specially called for the purpose of passing such a resolution.

Trustee induction and training

New trustees are briefed on their legal obligations under charity law, the content of the Trust deed, the committee and decision-making processes, annual budget and recent financial performance of the charity. They also meet key employees and other trustees. Trustees are expected to be respected members of the community who are proponents of Islam as understood through the Ahl-e-Sunnat Wa Jamaat and Bareilvi understandings of the faith.

Related parties

There are no related party transactions in the year or the prior year.

Key risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy will be reviewed regularly by the Trustees.

Trustees

None of the trustees receive any remuneration from the charity

Pay and remuneration of senior staff

Levels of salary for senior staff are reviewed annually and the key management personnel are the trustees who are not paid any remuneration.

STRUCTURE, GOVERNANCE AND MANAGEMENT (cont.)

Fundraising activities

The Charity had no significant fundraising costs in the year but raised funds from voluntary donations received from regular donors as well as donations received from beneficiaries who come to Mosque events and prayers.

OBJECTIVES AND ACTIVITIES

The objects of the charity are the advancement of the Islamic religion in accordance with the doctrines of the Ahl-e-Sunnat Wa Jamaat Bareilvi faith. In furtherance of these objects, but not otherwise, the charity shall also:

- a) Arrange and provide religious functions and religious education;
- b) Perform marriage ceremonies, burial rites, all in accordance with the Ahl-e-Sunnat Wa Jamaat Bareilvi;
- c) Co-ordinate and unify the customs, conventions and observances of the Ahl-e-Sunnat Wa Jamaat Bareilvi;
- d) Raise funds and invite and receive contribution from any person or persons whatsoever by way of subscriptions, donations or otherwise provided that the charity shall not undertake any permanent trading activities in raising funds for its charitable objects;
- e) Handle and manage at its own discretion but in accordance with the English Law charitable trusts of members that have been handed over to the charity for their management;
- f) Work in harmony with other Ahl-e-Sunnat Wa Bareilvi Jamaats;
- g) Buy, rent or build centres, mosques and such other institutions as may be necessary from time to time for the furtherance of the objects of the charity. Any centres such bought, rented or built to be named as Jamaat Islamic Centre;
- h) Do all such other things as are necessary to the attainment of the above-mentioned objects.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

The Charity promotes the benefit of the Muslim community by promoting Islam and Islamic education, relieving poverty and distress and by providing facilities for the protection of health and recreation with the aim of improving the conditions of the Muslim community as an expression of faith.

The direct benefits which can flow from this purpose are:

- To provide, maintain and equip religious facilities and places of worship which will help the Muslim community in their religious and educational life;
- To enable members of the Muslim community to integrate within the wider society and to participate fully in public and economic life within Birmingham;
- To bring a better understanding of Muslims and their traditions to the wider society in order to achieve good relations between the Muslim community and others;
- To initiate interfaith and intercommunity dialogue in order to disseminate correct knowledge about Islam and to help differentiate cultural practices from religious practices;
- To promote tolerance between people of different ethnic backgrounds/cultures and to increase equality of opportunity and equal protection amongst them.

These benefits will be evidenced through feedback from the beneficiaries of the courses, classes and religious activities, membership lists, progress reports that are sent to funders and the annual report that is shown in the AGM.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENTS AND PERFORMANCE

The Charity continued its work as a Mosque and Madarsa supplementary school following all Covid-19 related restrictions, amending its procedures when required to meet national and local guidelines.

Historically, two of the properties the charity works out of, namely, 179 and 181 Woodlands Road, Sparkhill, Birmingham, are registered at the Land Registry in the name of the Trustees of the Jamaat Trust, a separate trust to this charity.

The Management Committees of both Trusts held discussions around the viability of keeping both trusts operational and both sets of trustees of Jamaat Islamic Centre and Jamaat Trust have agreed to transfer the properties to Jamaat Islamic Centre. The Jamaat Islamic Centre constitution has been amended by members approval and solicitors have been instructed to transfer the properties. This is a long-standing issue that has been resolved by the Managing Committee with members' approval. This will strengthen the financial affairs of Jamaat Islamic Centre, as it will now acquire the legal title of two further properties, namely 179 and 181 Woodlands Road.

The Management Committee have also been approached by an attendee of Jamaat Islamic Centre, who has offered to transfer his house, valued at circa £160,000 to Jamaat Islamic Centre. The Management Committee agreed to accept this donation and have instructed solicitors to deal with the transfer. The property transfer is awaiting completion. This will further strengthen the financial position of the charity. We anticipate completion to take place by 15th August 2022.

The Management Committee carried out a staffing restructure in the year and a new Imam was appointed on a full-time basis, who has been able to attract more attendees. The weekly Friday donations have also increased. Following the lifting of covid restrictions an internal review of Madarsa staff was conducted and lessons are now taking place back at the premises. Staffing and finances were carefully handled during the pandemic to cause the least amount of financial loss and disruption.

The Management Committee inherited a dispute between the former management committee and an architect. The committee decided to instruct a new architect and had new drawings made to apply for planning approval, rather than getting into an argument with an architect over the cost for previous drawings, which were never passed. New planning was approved, and all the conditions were met.

REVIEW OF FINANCIAL POSITION

During the 2021/22 financial year, the Charity delivered a financial surplus of £120,327 (2020/21: surplus of £50,648). This surplus arose primarily thanks to a donation drive for the extension work on the Mosque building. Income overall increased by 65.6% to £330,337 compared to £199,444 in 2020/21, while over the same period expenditure increased by 41.1% to £210,010 from £148,796 in 2020/21, due mainly to an increase in staff and premises costs after the full reopening of Mosque and its activities post-pandemic lockdowns.

Expenditure on fixed assets capitalised during the year amounted to £74,069 (2020/21: £5,462), in congruence with our capitalisation policy. Fixed assets are used for charitable purposes and enable staff and volunteers to provide an optimum service to our beneficiaries.

There is an end of year restricted fund balance of £1,909 (2020/21: £56,587). This is accounted for by £1,909 left for the on-going Gharvi shari' events the Mosque runs and which is expected to be fully spent by March 2023.

REVIEW OF FINANCIAL POSITION (cont.)

Reserves Policy

The Trustee Board reviews and updates its reserves policy annually to ensure its compliance with Charity Commission best practice. This requires reserves to be available to cover future contingencies and liabilities. The Reserves Policy requires at least three months' expenditure to be held as unrestricted designated funds, equating to £52,503 at expected 2022/23 expenditure levels. The Charity also has a designated fund of £1,080,015 for tangible fixed assets which are not readily available funds for the use of the Charity. The unrestricted and undesignated general free reserves at 31 March 2022 was £389,181 (2021: £1,346,694) after designating reserves of £1,132,518 (2021: £Nil). Restricted reserves at the end of the year amount to £1,909 (2021: £56,587).

Going Concern

The Charity reported a significant cash inflow of £66,979 for the year and the Charity expects to make an inflow in 2022/23. Whilst there is a significant Mosque extension planned, fundraising for this has begun and work will be limited to the extent of the funds received and to a maximum use of funds which would not take us below our minimum reserves policy requirements.

After making further appropriate enquiries, together with our reserves and expenditure control, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future and at least twelve months from the date of signing this report, as required. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Political Donations

No donations of monies or donated goods were made to any political parties or political campaigns in the year (2020/21: £Nil).

FUTURE PLANS

The management committee have begun a fundraising drive to raise funds for an extension of the current building to include a Youth Centre, an Elderly Day Centre, a purpose built Islamic Education Centre, better prayer facilities for ladies, sitting area for bereavements and facilities to make a future application for funeral services. A construction contract has been given and the work has commenced. The completion of this work will make the Mosque an iconic building in this vicinity and provide greater services to the community. The complete project is likely to cost between £1.5m - £2m in total. We hope to complete the works by summer 2024 (2-year project).

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:

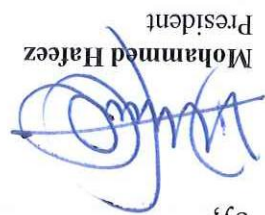
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

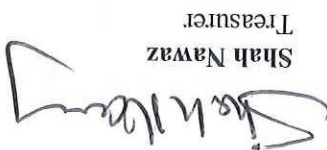
Accounts preparation

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

The Trustees' report was approved by the board, authorised for issue on 29 August 2022, and signed on its behalf by,


Mohammed Hafeez
President


Anjad Sadig
Vice Secretary


Shah Nawaz
Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

I report on the financial statements of the charity for the year ended 31 March 2022 which is set out on pages 10 to 25.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective Responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks 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 view given by the financial statements.

Independent Examiner's Statement

In the course of 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 Act; and
 - to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice; Accounting and Reporting by Charitieshave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Mohammod Ansari
Ansari & Co Limited

Charity Accountants & Consultants
Kings Court, 17 School Road, Birmingham, B28 8JG

Dated: 29 August 2022

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restricted Funds	Total 2021
Income from:							
Donations and legacies	2	254,714	674	255,388	89,155	9,438	98,593
Charitable activities	3	61,522	-	61,522	41,637	-	41,637
Activities for generating funds	4	12,974	-	12,974	26,647	-	26,647
Other income	5	453	-	453	-	32,567	32,567
Total income		329,663	674	330,337	157,439	42,005	199,444
Expenditure on:							
Raising funds	6	656	-	656	258	-	258
Charitable activities	7,8	207,626	1,405	209,031	148,238	300	148,538
Other expenditure	9	323	-	323	-	-	-
Total expenditure		208,605	1,405	210,010	148,496	300	148,796
Net income/(expenditure) before transfer		121,058	(731)	120,327	8,943	41,705	50,648
Transfers between funds	18,19	53,947	(53,947)	-	-	-	-
Net movement in funds		175,005	(54,678)	120,327	8,943	41,705	50,648
Reconciliation of funds:							
Total funds brought forward at 01 April 2021		1,346,694	56,587	1,403,281	1,337,751	14,882	1,352,633
Total funds carried forward at 31 March 2022		1,521,699	1,909	1,523,608	1,346,694	56,587	1,403,281

The statement of financial activities includes all gains and losses in the current and comparative year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 25 form part of these financial statements.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

BALANCE SHEET As at 31 March 2022

	Note	2022	2021
Fixed assets			
Tangible assets	14	1,080,015	1,034,621
Current assets			
Debtors	15	9,704	-
Cash at bank and in hand	26	445,612	378,633
Liabilities			
Creditors: amounts falling due within one year	16	(11,723)	(9,973)
Net current assets		443,593	368,660
Total net assets		1,523,608	1,403,281
Funds of the charity			
Unrestricted funds:	18	389,181	1,346,694
General funds		1,132,518	-
Designated funds			
Restricted funds	19	1,909	56,587
Total charity funds	20	1,523,608	1,403,281

The financial statements have been prepared in accordance with the provisions of FRS 102 Section 1A – small entities. The accounts were approved by the Board, authorised for issue on 29 August 2022, and signed on its behalf by,

Mohammed Hafeez
President

Amjad Sadig
Vice Secretary

Shah Nawaz
Treasurer

The notes on pages 13 to 25 form part of these financial statements.

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

The notes on pages 13 to 25 form part of these financial statements.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM is a charity established by Trust deed and registered with the Charity Commission under number: 512810. The registered office address: 179 – 181 Woodlands Road, Sparkhill, Birmingham, B11 4ER.

I Accounting Policies

1.1 Basis of preparation

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 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in Sterling and rounded to the nearest £1.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income

All income is included in the statement of financial activities when the charity is entitled to the funds and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Voluntary income is received by way of grants, donations and gifts, including gift aid income where applicable, and is included in full in the statement of financial activities when receivable. Income from government and other grants, where related to performance and specific deliverables, are accounted for when it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting Policies (continued)

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Expenditure on raising funds; comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. The primary functional activity of the charity is the giving of free and confidential advice to the public. It includes both costs that can be allocated directly to this activity and those costs of an indirect nature necessary to support them.

Support costs include all those overhead costs of office and bureau accommodation, utility services, and other services and costs, which are in support of the activity. They also include those costs not associated with the other two headings and includes costs of meeting the constitutional and statutory requirements of the charity, the audit fees and costs linked to the strategic management of the charity. They have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. staff costs by time spent and other costs by estimated usage.

1.5 Operating leases

The charity classifies the lease of property as operating leases; the title to the property remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

1.6 Tangible fixed assets and depreciation

All assets individually costing more than £1,000 are capitalised.

Tangible fixed assets other than freehold land are stated at cost less depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Freehold land and buildings	1% on the straight-line method-commencing year after acquisition
WIP Building	0% - Capitalisation of extension work to existing Mosque building. Value will be transferred to Freehold land and buildings once complete.
Furniture & equipment	20% on the straight line method
Fixtures & fittings	20% on the straight line method

1.7 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1 Accounting Policies (continued)

1.9 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.10 Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.11 Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Land & buildings - The trustees are not using the revaluation method for valuation of land & buildings at present. They may decide to do so once the new extension work is complete. Values are therefore based on historical cost. The trustees consider that there are no significant areas of key judgement or estimation uncertainty other than those identified in the accounting policies above.

1.12 Going concern

The Charity reported a significant cash inflow of £66,979 for the year and the Charity expects to make an inflow in 2022/23. Whilst there is a significant Mosque extension planned, fundraising for this has begun and work will be limited to the extent of the funds received and to a maximum use of funds which would not take us below our minimum reserves policy requirements.

After making further appropriate enquiries, together with our reserves and expenditure control, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future and at least twelve months from the date of signing this report, as required. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2 Donations & legacies

Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
£	£	£	£	£	£
2021	2022	2021	2021	2022	2021
Total	Total	Total	Total	Total	Total
159,490	159,490	19,188	159,490	159,490	19,188
63,910	63,910	41,443	63,910	63,910	41,443
7,068	7,068	3,820	7,068	7,068	3,820
-	-	758	-	-	758
-	-	100	-	-	100
-	674	8,580	-	674	8,580
24,246	24,246	24,704	24,246	24,246	24,704
254,714	255,388	98,593	254,714	255,388	98,593

General donations & gifts
Friday collections
Eid collections
Fitrana donations
Giara'i sharif donations
Extension appeal
Gift aid

3 Income from charitable activities

Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
£	£	£	£	£	£
2021	2022	2021	2021	2022	2021
Total	Total	Total	Total	Total	Total
3,330	3,330	3,355	3,330	3,330	3,355
1,450	1,450	1,135	1,450	1,450	1,135
4,780	4,780	4,490	4,780	4,780	4,490
44,193	44,193	24,972	44,193	44,193	24,972
11,649	11,649	11,230	11,649	11,649	11,230
900	900	945	900	900	945
12,549	12,549	12,175	12,549	12,549	12,175
61,522	61,522	41,637	61,522	61,522	41,637

Mosque:
Marriage, divorce and other advice services
Radio Azan
Academy:
School fees
Other:
Membership fees
Rag collection

Total income from charitable activities

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

4	Activities for generating funds		Unrestricted Funds	Restricted Funds	Total	
		Rental income	12,374	-	12,374	25,297
		Advertisements	600	-	600	1,350
			12,974	-	12,974	26,647
5	Other income		Unrestricted Funds	Restricted Funds	Total	
		JRS grant	453	-	453	32,567
6	Expenditure on raising funds		Unrestricted Funds	Restricted Funds	Total	
		Fundraising fees & charges	656	-	656	258
7	Expenditure on charitable activities by fund		Unrestricted Funds	Restricted Funds	Total	
		Mosque Academy	104,355	1,405	105,760	93,992
			103,271	-	103,271	54,546
			207,626	1,405	209,031	148,538

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

8 Analysis of expenditure on charitable activities

Basis of Allocation		Mosque	Academy	Total	Total
Direct costs:		£	£	£	£
Activities	Direct	4,882	-	4,882	1,150
Salaries and wages (incl. contractors)	Direct	35,655	75,608	111,263	85,115
Non-salary staff & volunteer costs	Direct	600	-	600	-
Office costs	Direct	1,610	658	2,268	649
Support costs:		42,747	76,266	119,013	86,914
Salaries wages	70%/30%	15,929	6,826	22,755	20,645
Office costs	70%/30%	1,783	764	2,547	1,904
Premises costs	70%/30%	40,255	17,252	57,507	31,990
Governance costs	70%/30%	4,283	1,836	6,119	5,204
Other costs	70%/30%	763	327	1,090	1,881
		63,013	27,005	90,018	61,624
Total expenditure on charitable activities					
		105,760	103,271	209,031	148,538
Other expenditure					
Unrestricted Funds	£		Restricted Funds	£	Total 2021
		323	-	323	-
Flat related service charges					
Net incoming resources for the year					
				2022	2021
				£	£
				1,305	-
Independent examiner fees					
Depreciation and Impairment Charges					
				28,675	16,972

This is stated after charging:-

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

11 Trustees

During the current or previous year no remuneration or benefits for services as a trustee have been paid or were payable, directly or indirectly, out of the funds of the charity to any trustee or to any person known to be connected with them.

Reimbursement of travel and incidental expenses to the trustees came to £Nil during the year to 31 March 2022 (2020/21: £Nil).

Expenses related to the costs of Trustees' meetings including the AGM totalled £Nil (2020/21: £Nil).

12 Employees

2022	2021
Head Count	Head Count
3	2
5	4
2	2

Mosque Imams & staff
Academy staff
Caretakers

The average number of employees, analysed by function was:

2022	2021
Count	Count
10	8

Employment costs

2022	2021
£	£
99,532	72,948
602	-

Employed staff costs
Social security costs

2022	2021
£	£
100,134	72,948

No employee received remuneration amounting to more than £60,000 in the period (2020/21: None)

The key management personnel of the Charity were comprised of unpaid trustees and volunteers. The total employee benefits of the key management personnel of the Charity therefore, were £Nil (2020/21: £Nil).

No employees were made redundant in the year (2020/21: None). The total cost of the redundancy payments amounted to £Nil (2020/21: £Nil). The policy of the charity is to recognise redundancy payments in full when they become due.

During the current or previous year no remuneration or benefits for services as a trustee have been paid or were payable, directly or indirectly, out of the funds of the charity to any trustee or any person known to be connected with them.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

The Trustee Board recognise the tremendous contribution made by our volunteers without whom the service could not operate.

WIP building is the category for Mosque extension work costs. This is a non-depreciating asset category. Once the work is complete the value will be transferred to Land & buildings. It is estimated the significant extension work could take 2-3 years to complete.

work could take 2-3 years to complete.

Debtors	2022	2021
	£	£
Membership fees receivable	2,800	-
Academy fees receivable	3,645	-
Gift aid receivable	3,259	-

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

16	Creditors: amounts falling due within one year	2022	2021
		£	£
17	Financial instruments	2022	2021
		£	£
	Financial assets	2022	2021
		£	£
	Financial liabilities	2022	2021
		£	£
	Unrestricted funds	2022	2021
		£	£
	Current year (2021/22):	2022	2021
		£	£
	General funds	2022	2021
		£	£
	Designated funds: Fixed assets	2022	2021
		£	£
	Designated funds: Reserves policy	2022	2021
		£	£
	Total Unrestricted funds	2022	2021
		£	£

There is a designated fund of £1,080,015 created for fixed assets (2020/21: £Nil) as this amount is not readily available to spend on the charitable objects of the Charity, and another of £52,503 to cover 3 months' estimated expenditure, as per the reserves policy (2021/22: £Nil).

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

18 Unrestricted funds (cont.)

Prior year (2020/21):				
Balance at 31 March 2020	Incoming resources	Resources expended	Transfer Between Funds	Balance at 31 March 2021
£	£	£	£	£
1,337,751	157,440	(148,496)	-	1,346,695
General funds				
1,337,751	157,440	(148,496)	-	1,346,695
Total Unrestricted funds				
1,337,751	157,440	(148,496)	-	1,346,695

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations received for specific purposes:

Current year (2021/22):

Balance at 31 March 2021	Incoming resources	Resources expended	Transfer Between Funds	Balance at 31 March 2022
£	£	£	£	£
2,640	674	(1,405)	-	1,909
21,380	-	-	(21,380)*	-
32,567	-	-	(32,567)*	-
JRS grant				
2,640	674	(1,405)	-	1,909
21,380	-	-	(21,380)*	-
32,567	-	-	(32,567)*	-
Extension appeal				
2,640	674	(1,405)	-	1,909
21,380	-	-	(21,380)*	-
32,567	-	-	(32,567)*	-
JRS grant				
56,587	674	(1,405)	(53,947)	1,909
Total				

*Funds transferred into unrestricted funds from restricted funds represent a paying back of funds for funds already used through unrestricted funds in prior periods.

Prior year (2020/21):

Balance at 31 March 2020	Incoming resources	Resources expended	Transfer Between Funds	Balance at 31 March 2021
£	£	£	£	£
2,840	100	(300)	-	2,640
12,800	8,580	-	-	21,380
(758)	758	-	-	-
-	32,567	-	-	32,567
JRS grant				
2,840	100	(300)	-	2,640
12,800	8,580	-	-	21,380
(758)	758	-	-	-
-	32,567	-	-	32,567
Extension appeal				
2,840	100	(300)	-	2,640
12,800	8,580	-	-	21,380
(758)	758	-	-	-
-	32,567	-	-	32,567
Fitana				
14,882	42,005	(300)	-	56,587
Total				

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

19 Restricted funds (cont.)

Restricted Project Descriptions:

Giarvi sharii

This project represents events performed at the Mosque commemorating Shaykh Abdul Qadir Jilani. He was the benefactor of the Qadri Tariqa flourishing in the entire world. Sufi communities celebrate him annually on the 11th Islamic month of Rabi-ul-Aakhir or on the 11th day of any Islamic lunar month. It is marked by various religious gatherings along with sharing of Niyaz or Tabarruk (freely given sacred meal).

Extension appeal

This was a fundraising appeal to raise funds for the Mosque extension, the work of which began in the current 2021/22 year and these funds have since been used and capitalized into the WIP buildings in Fixed assets.

JRS grant

This was the furlough fund paid by the government during the Covid-19 lockdowns. These funds have been transferred into unrestricted as they have already been used in the paying of furlough salaries in the prior year (2020/21).

20 Analysis of net assets between funds

End of current period (2021/22):

Unrestricted funds	Restricted funds	Total
£	£	£
225,000	-	225,000
Investment property		
Net current assets	18,322	947,936
Provisions	-	(80,000)
1,074,614	18,322	1,092,936

Fund balances at 31 March 2022 are

represented by:

Investment property

Net current assets

Provisions

End of prior period (2020/21):

Unrestricted funds	Restricted funds	Total
£	£	£
225,000	-	225,000
Investment property		
Net current assets	18,322	947,936
Provisions	-	(80,000)
1,074,614	18,322	1,092,936

Fund balances at 31 March 2021 are

represented by:

Investment property

Net current assets

Provisions

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

21 Commitments under operating leases

As lessor:

As at 31 March 2022, the charity had commitments owed to it under non-cancellable operating leases as follows:

Land and buildings		
	2022	2021
	£	£
Within one year	5,833	5,358
Between one and three years	-	-

22 Related parties

There are no related party transactions in the year or the prior year.

23 Reconciliation of cash flows from operating activities

	2022	2021
	£	£
Net income / (expenditure) for the reporting period	120,327	50,648
Add: Depreciation charge	28,675	16,972
(Increase) / decrease in debtors	(9,704)	-
Increase / (decrease) in creditors	1,750	(5,009)
Net cash provided by operating activities	141,048	62,611

24 Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash at bank and in hand	445,612	378,633
Total cash and cash equivalents	445,612	378,633

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

24A Analysis of changes in net debt

	Cash		
Start of year £	378,633	Cashflows in year £	End of year £
	378,633	66,979	445,612
	378,633	66,979	445,612

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022 & PRIOR YEAR COMPARISON

	2022	2021
INCOME	£	£
General donations	159,490	19,188
Jummah collections	63,910	41,443
Eid donations	7,068	3,820
Gharvi collections	674	100
Other collections & appeals	-	9,338
Gift aid claimed	24,246	24,704
Grants income	453	32,567
Madrasah fees	44,193	24,972
Membership fees	11,649	11,230
Marriage & advice services	3,330	3,355
Rag collection	900	945
Azaan radios income	1,450	1,135
Advertising income	600	1,350
Rental income	12,374	25,297
TOTAL INCOME	330,337	199,444
EXPENDITURE	£	£
Salaries & wages	100,134	72,948
Contract wages	33,884	32,813
Staff travel & other costs	600	-
Events: Gharvi expenses	1,405	300
Events: Talks & Speakers fees	2,527	-
Office: Depreciation	17,454	5,751
Office: Equipment & IT costs	1,212	1,166
Office: Printing & stationery	658	649
Office: Accountancy & consultancy	647	2,855
Office: Telephone & internet	1,174	738
Office: Subsistence & refreshments	963	-
Premises: Depreciation	11,221	11,221
Premises: Insurance	3,350	3,250
Premises: Utilities	9,543	4,574
Premises: Repairs & maintenance	14,577	5,142
Premises: Cleaning	972	1,172
Premises: Service charges	323	-
Premises: Other	552	879
Governance: Legal & professional fees	4,814	1,949
Governance: Audit/Examination fees	1,305	-
Other: Grants & disbursements paid	150	-
Other: Fundraising costs	656	258
Other: Publicity & promotion	999	-
Other: Radio costs	800	850
Other: Miscellaneous expenses	90	2,281
TOTAL EXPENDITURE	210,010	148,796
NET INCOME	120,327	50,648

AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

England & Wales - Charity number 512810

Accounts

Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

known as

Jamatia Islamic Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Bashir & Co Ltd
Accountant and Tax Consultant
90 Broad Street
Birmingham
West Midlands
B15 1AU

Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

known as Jamatia Islamic Centre

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Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

known as Jamatia Islamic Centre

Reference and Administrative Details

Trustees

Mr Ashfaq Ahmed, Trustee

Mr Nawaz Hussain, Trustee

Mr Azim Khan, Trustee

Mr Mohammad Sadique, Trustee

Principal Office

179 - 181 Woodlands Road
Sparkhill
Birmingham
B11 4ER

Charity Registration Number

512810

Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

known as Jamatia Islamic Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Structure, governance and management

Nature of governing document

The charity was established by a charitable trust deed on 11 July 1982 and amended on 3 February 2002. At the AGM held on 8 November 2020, members approved amendments to the Constitution. The 'Amended Constitution dated 8 November 2020' was filed with the Charity Commission. The Charity's registered name is Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham, and the day to day working name is Jamatia Islamic Centre.

Recruitment and appointment of trustees

The Charity organisational structure consists of the Management Committee which is required to consist of a minimum of ten individuals holding the posts of President, Vice President, Honorary Secretary, Honorary Joint Secretary, Honorary Treasurer, Honorary Joint Treasurer and a minimum of four elected Committee Members. The Management Committee is elected at the Third General Meeting and hold office for three years. The Charity's governing document requires the appointment of at least eight and not more than ten trustees and are to be elected at the Charity's Annual General Meeting. Trustees shall hold office for life or until their resignation. In the event of a resignation of trustee, the vacancy shall be filled by the next Annual General Meeting. All the Charity's property and immovable assets are vested in the Trustees. The Trustees shall not sell, exchange, mortgage or otherwise deal with or dispose of any property or asset of the Charity unless approved by 2/3rds of the members present and voting at an Extraordinary General Meeting specially called for the purpose of passing such a resolution.

Induction and training of trustees

Trustees are expected to be respected members of the community who have shown sufficient working knowledge of the Ahl-e-Sunnat Wa Jamaat Bareilvi faith. Charity Trustees will be ordinary members of the community with a working knowledge of the Charity's aims and objectives. Induction and training is given to them by experienced trustees or the Management Committee.

Arrangements for setting key management personnel remuneration

None of the Trustees receive any remuneration from the Charity.

Organisational structure

The Charity organisational structure consists of the Management Committee which is required to consist of a minimum of ten individuals holding the posts of President, Vice President, Honorary Secretary, Honorary Joint Secretary, Honorary Treasurer, Honorary Joint Treasurer and a minimum of four elected Committee members.

The Management Committee is elected at the Third General Meeting and holds office for three years.

Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

known as Jamatia Islamic Centre

Trustees' Report

Major risks and management of those risks

Properties and Charity

Two of the properties, namely, 179 and 181 Woodlands Road, Sparkhill, Birmingham, are registered at the Land Registry in the name of the Trustees of the Jamatia Trust. It should be noted that Jamatia Trust is not a registered charity. By voluntary agreement 'Founding Members' of Jamatia Trust, those two named properties will be transferred to the Charity, Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham. This will be done without any financial payment and will significantly strengthen the charity. Conveyancing Solicitors have now been instructed and the relevant documents are being prepared for the transfer of 179 and 181 Woodlands Road into the Charity.

It is hoped the above process will all be completed within this year (2021).

Special Circumstances

The Management Committee carried out an internal review of the previous accounts and identified a financial loss in preceding years, due to excessive expenditure and less donations. A decision was made to tackle the annual deficit by reducing expenditure. The main source of expenditure was attributed to staff salaries.

A staff review was conducted and a restructure of the salaries and working practices was carried out. The committee made some changes to staffing and were working to save further in the next financial year. However, we have all been affected by Covid-19, which led to the closure of Jamatia Islamic Centre.

We have claimed furlough where possible and reduced staff and other expenditure significantly. It is hoped that we will gradually return to normality with limited resources by way of donation and expenditure.

Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

known as Jamatia Islamic Centre

Trustees' Report

Objects and aims

The objects of the charity are the advancement of the Islamic religion in accordance with the doctrines of the Ahl-e-Sunnat Wa Jamaat Bareilvi faith. In furtherance of these objects, but not otherwise, the charity shall also:

- a. arrange and -provide religious functions and religious education.
- b. perform marriage ceremonies, burial rites, all in accordance with the Ahl-e-Sunnat Wa Jamaat Bareilvi.
- c. co-ordinate and unify the customs, conventions and observances of the Ahl-e-Sunnat Wa Jamaat Bareilvi.
- d. raise funds and invite and receive contribution from any person or persons whatsoever by way of subscriptions, donations or otherwise provided that the charity shall not undertake any permanent trading activities in raising funds for its charitable objects.
- e. handle and manage at its own discretion but in accordance with the English Law charitable trusts of members that have been handed over to the charity for their management.
- f. work in harmony with other Ahl-e-Sunnat Wa Bareilvi Jamaats.
- g. buy, rent or build centres, mosques and such other institutions as may be necessary from time to time for the furtherance of the objects of the charity. Any centres such bought, rented or built to be named as Jamatia Islamic Centre.
- h. do all such other things as are necessary to the attainment of the above-mentioned objects.

Public benefit

The Charity promotes the benefit of the Muslim community by promoting religion, advancing education, relieving poverty and distress and by providing facilities for the protection of health and recreation with the aim of improving the conditions of the Muslim community. The direct benefits which can flow from this purpose are:

- To provide, maintain and equip religious facilities and places of worship which will help the Muslim community in their religious and educational life.
- To enable members of the Muslim community to integrate within the wider society and to participate fully in the public and economic life within Birmingham.
- To bring a better understanding of Muslims and their traditions to the wider society in order to achieve good relations between the Muslim community and others.
- To initiate interfaith and intercommunity dialogues in order to disseminate correct knowledge about Islam and to help differentiate cultural practices from religious practices.
- To promote tolerance between people of different ethnic backgrounds/cultures and to increase equality of opportunity and equal protection amongst them.

These Benefits will be evidenced through:

- Feedbacks from the beneficiaries of the courses, classes and religious activities.
- Membership lists.
- Progress reports that are sent to the funders.
- Annual report that is shown in the AGM.

The beneficiaries are the Muslim community adopting the practices of the Bareilvi faith.

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.

Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

known as Jamatia Islamic Centre

Trustees' Report

The annual report was approved by the trustees of the charity on 17 June 2021 and signed on its behalf by:



Mr Ashfaq Ahmed, Trustee

Mr Nawaz Hussain, Trustee



Mr Azim Khan, Trustee



Mr Mohammad Sadique, Trustee

Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

known as Jamatia Islamic Centre

Statement of Trustees' Responsibilities

The trustees 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.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

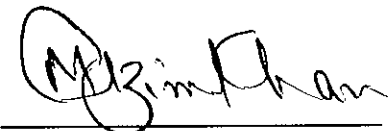
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 17 June 2021 and signed on its behalf by:

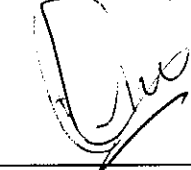


Mr Ashfaq Ahmed, Trustee

Mr Nawaz Hussain, Trustee



Mr Azim Khan, Trustee



Mr Mohammad Sadique, Trustee

Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

known as Jamatia Islamic Centre

Independent Examiner's Report to the trustees of Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement - matter of concern Identified

Since Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a practising member of The Association of Accounting Technicians (AAT), which is one of the listed bodies.

I have completed my examination. The following matter of concern has to be reported:

In the Trustees Report on page four, under the heading Major Risks and Management of those Risks facing the Charity, the Trustees mention two properties which are not registered to the Charity, and which are shown as assets of the Charity. Explanations have been given to me in relation to this and I have noted the ongoing efforts being made by the Trustees to correct the matter. Some of the original trustees and founder members maintain that these assets do not belong to the Charity, but belong to a trust called The Jamatia Trust, which has allowed the Charity to use these two properties for its charitable purposes. As mentioned by the Trustees in their report, negotiations are continuing for an amicable agreement to have this matter resolved to the satisfaction of all parties involved.

The financial statements reflect the properties as assets of the Charity. The approximate original cost and subsequent expenditure on these properties amount to approximately half a million pounds. The Trustees have prepared the financial statements on going concern basis. If it transpires that the properties do not belong to the Charity, the continued existence of the Charity is in doubt.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

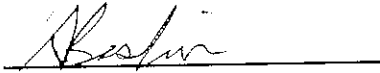
1. accounting records were not kept in respect of Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

known as Jamatia Islamic Centre

**Independent Examiner's Report to the trustees of Ahl-e-Sunnat Wa Jamaat Bareilvi Of
Birmingham**

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Ahmad Bashir
Accountant and Tax Consultants
The Association of Accounting Technicians (AAT)

Bashir & Co Ltd
Accountant and Tax Consultants
90 Broad Street
Birmingham
West Midlands
B15 1AU

17-Jun-21

Ahl-e-Sunnat Wa Jamaat Bareilly Of Birmingham

known as Jamaatla Islamic Centre

Statement of Financial Activities for the Year Ended 31 March 2021

	<u>Note</u>	<u>Unrestricted funds £</u>	<u>Restricted funds £</u>	<u>Total 2021 £</u>
<u>Income and Endowments from:</u>				
Donations and legacies		104,953	9,438	114,391
Other income		52,487	32,567	85,053
Total income		157,440	42,005	199,444
<u>Expenditure on:</u>				
Charitable activities		-148,496	-300	-148,796
Total expenditure		-148,496	-300	-148,796
Net movement in funds		8,943	41,705	50,648
<u>Reconciliation of funds</u>				
Total funds carried forward At 31/03/2020		1,337,751	14,883	1,352,633
Total funds carried forward At 31/03/2021		1,346,694	56,587	1,403,281

	<u>Note</u>	<u>Unrestricted funds £</u>	<u>Restricted funds £</u>	<u>Total 2020 £</u>
<u>Income and Endowments from:</u>				
Donations and legacies		193,123	14,395	207,518
Other income		11,075	-	11,075
Total income		204,198	14,395	218,593
<u>Expenditure on:</u>				
Charitable activities		-237,603	-2,220	-239,823
Total expenditure		-237,603	-2,220	-239,823
Net movement in funds		-33,405	12,175	-21,231
<u>Reconciliation of funds</u>				
Total funds brought forward At 31/03/2019		1,371,156	2,708	1,373,864
Total funds carried forward At 31/03/2020		1,337,751	14,883	1,352,633

All of the charity's activities derive from continuing operations during the above two periods.

Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

known as Jamatia Islamic Centre

(Registration number: 512810)

Balance Sheet as at 31 March 2021

	<u>Note</u>	<u>2021</u> £	<u>2020</u> £
Fixed assets			
Tangible assets	8	1,034,621	1,046,131
Current assets			
Cash at bank and in hand		378,633	321,484
Creditors: Amounts falling due within one year	9	-9,973	-14,982
Net current assets		<u>368,660</u>	<u>306,502</u>
Net assets		<u><u>1,403,281</u></u>	<u><u>1,352,633</u></u>
Funds of the charity:			
Restricted funds		56,587	14,883
Unrestricted Income funds			
Unrestricted funds		1,346,694	1,337,751
Total funds		<u><u>1,403,281</u></u>	<u><u>1,352,633</u></u>

Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

known as Jamatia Islamic Centre

(Registration number: 512810)

Balance Sheet as at 31 March 2021

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 17 June 2021 and signed on their behalf by:

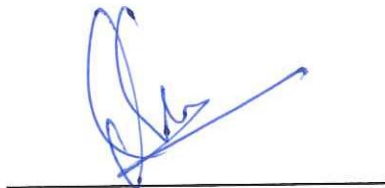


Mr Ashfaq Ahmed, Trustee

Mr Nawaz Hussain, Trustee



Mr Azim Khan, Trustee



Mr Mohammad Sadique, Trustee

Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

known as Jamatia Islamic Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

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) and the Charities Act 2011.

Basis of preparation

Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham 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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Other trading activities

The Charity runs an academy teaching students core subjects.

Investment income

The Charity rents properties it owns, namely Flat 2, 36 College Road and 54 College Road.

Charitable activities

In addition to its normal charitable work, the Charity collects donations for specific purposes and these are included in restricted funds.

Other income

The Charity has sundry income with respect to transmission radio sales, advertising and book sale.

Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

known as Jamatia Islamic Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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.

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

Land and buildings
Furniture and equipment

Depreciation method and rate

Straight line at 1% per annum
Reducing Balance at 12% per annum

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.

Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

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Notes to the Financial Statements for the Year Ended 31 March 2021

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.

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.

Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

known as Jamatia Islamic Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

2 Income from charitable activities

	<u>Unrestricted funds</u>			
	<u>General</u>	<u>Restricted funds</u>	<u>Total 2021</u>	<u>Total 2020</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Gift Aid	24,705	-	24,705	-
JRS Grant	-	32,567	32,567	-
Collections - Fitrana		758	758	
Extension Appeal		8,580	8,580	
Events (Giyarvi Sharif)	-	100	100	2,540
Donations (Other charitable)	-	0	0	11,855
Donations (Other charitable)	79,981	-	79,981	114,683
School and academy fees	24,972	-	24,972	78,440
Rental income	25,297	-	25,297	10,245
Other sundry income	<u>2,485</u>	<u>-</u>	<u>2,485</u>	<u>830</u>
	<u>157,440</u>	<u>42,005</u>	<u>199,444</u>	<u>218,593</u>

Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

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Notes to the Financial Statements for the Year Ended 31 March 2021

3 Expenditure on charitable activities

	<u>Unrestricted funds</u>		<u>Total 2021</u>	<u>Total 2020</u>
	<u>General</u>	<u>Restricted</u>		
	<u>£</u>	<u>funds</u>	<u>£</u>	<u>£</u>
Donations (Zakat)	-	-	-	-
Donations (Fitrana)	-	300	300	2,220
Events (Giyarvi Sharif)	-	-	-	-
Donations (Other fund raising)	-	-	-	-
Governance and support costs	<u>148,496</u>	<u>-</u>	<u>148,496</u>	<u>237,603</u>
Excluding depreciation	<u><u>148,496</u></u>	<u><u>300</u></u>	<u><u>148,796</u></u>	<u><u>239,823</u></u>

Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

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Notes to the Financial Statements for the Year Ended 31 March 2021

4 Analysis of governance and support costs

Governance costs

	<u>Unrestricted funds</u>	<u>Total 2021</u>	<u>Total 2020</u>
	<u>General £</u>	<u>£</u>	<u>£</u>
Staff costs			
Wages and salaries	105,761	105,761	183,082
Accountancy fees			
Other accountancy fees	2,855	2,855	2,850
Independent Examiner's remuneration	0	0	3,043
Depreciation, amortisation and other similar costs	16,972	16,972	17,408
Other governance costs	<u>22,908</u>	<u>22,908</u>	<u>31,221</u>
	<u>148,496</u>	<u>148,496</u>	<u>237,603</u>

5 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Ahl-e-Sunnat Wa Jamaat Bareilvi Of Birmingham

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Notes to the Financial Statements for the Year Ended 31 March 2021

6 Staff costs

The aggregate payroll costs were as follows:

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
<u>Staff costs during the year were:</u>		
Wages and salaries	<u>105,761</u>	<u>183,082</u>

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

7 Taxation

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

8 Tangible fixed assets

	<u>Land and buildings</u>	<u>Furniture and equipment</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
<u>Cost</u>			
At 1 April 2020	1,122,095	81,004	1,203,098
Additions	-	5,462	5,462
At 31 March 2021	<u>1,122,095</u>	<u>86,465</u>	<u>1,208,560</u>
<u>Depreciation</u>	<u>1,122,095</u>	<u>86,465</u>	<u>1,208,560</u>
At 1 April 2020	118,426	38,541	156,967
Charge for the year	<u>11,221</u>	<u>5,751</u>	<u>16,972</u>
At 31 March 2021	<u>129,647</u>	<u>44,292</u>	<u>173,939</u>
<u>Net book value</u>			
At 31 March 2021	<u>992,448</u>	<u>42,173</u>	<u>1,034,621</u>
At 31 March 2020	<u>1,003,669</u>	<u>42,462</u>	<u>1,046,131</u>

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Notes to the Financial Statements for the Year Ended 31 March 2021

9 Creditors: amounts falling due within one year

	<u>2021</u> <u>£</u>	<u>2020</u> <u>£</u>
Other taxation and social security	598	107
Other creditors	6,925	12,425
Accruals	<u>2,450</u>	<u>2,450</u>
	<u><u>9,973</u></u>	<u><u>14,982</u></u>

Jamatia Islamic Centre - 31.03.2021
Profit And Loss Account
For the year ended 31 March 2021

		2021 £	2020 £
Income (Unrestri	Collection - Nikah	3,355.00	2,700.00
	Dawat-E-Islami UK Siste	-	980.00
	Donations	19,188.22	34,716.65
	Eid Collection	3,820.00	4,531.00
	Friday Collection	41,443.20	56,573.09
	Gift Aid	24,704.53	-
	Hiring hall	-	4,050.00
	Membership fee	11,230.00	9,939.00
	Radio Azaan	1,135.00	530.00
	Rag collection	945.00	300.00
	Ramadan 27th Night Ap	-	893.00
	Ramadan Timetable Adv	1,350.00	300.00
	Rent	25,297.20	10,245.30
	School fee	24,971.70	76,105.00
	Woodlands Academy	-	2,335.00
		157,439.85	204,198.04
Expenses (Unres	Accountancy & Bookkee	(2,855.00)	(2,850.00)
	Accountnacy - Independ	-	(3,042.54)
	Bank charges	(258.39)	(5.00)
	Cleaning	(1,172.15)	-
	Council tax	-	(258.48)
	CRB	-	(20.80)
	Dep'n - Fixture	(5,751.00)	(6,187.00)
	Dep'n - properties (Curre	(11,221.00)	(11,221.00)
	Fine and penalties	(400.00)	-
	Fire expenses	-	(341.86)
	Insurance	(3,250.00)	(3,450.00)
	Legal and professional	(1,949.00)	(4,810.00)
	Light & heat	(3,334.33)	(12,373.50)
	Radio Azaan	(850.00)	(464.55)
	Refuse collection	(878.75)	(755.67)
	Repairs and maintenanc	(5,141.69)	(3,532.84)
	Service charges	-	(36.54)
	Stationery and printing	(649.21)	(3,435.62)
	Subscriptions	(1,165.41)	-
	Sundry expenses	(1,880.95)	-
	Telephone and fax	(738.42)	(658.58)
	Wages and salaries - Ca	(32,813.42)	-
	Wages and salaries - Re	(72,947.84)	(183,082.43)
	Water rates/charges	(1,239.62)	(1,077.08)
		(148,496.18)	(237,603.49)
Income (Restrict	Collection - Air Condition	-	8,900.00
	Collection - Coach	-	705.00
	Collection - Milad	-	1,770.00
	Collection - Room hire	-	180.00
	Collection - SKT	-	300.00
	Collections - Fitrana (R)	758.00	-
	Extension - Appeal	8,580.00	-
	JRS Grant	32,566.61	-
		41,904.61	11,855.00

Jamatia Islamic Centre - 31.03.2021
Profit And Loss Account
For the year ended 31 March 2021

		2021		2020
Income (Restrict	Collections - Giyarvi Sha	<u>100.00</u>	<u>2,539.80</u>	
		100.00		2,539.80
Expenses (Restri	Food - Giyarvi Sharif - (	<u>(300.00)</u>	<u>(2,220.00)</u>	
		(300.00)		(2,220.00)
Net profit/(loss)		<u>50,648.28</u>	<u>(21,230.65)</u>	