

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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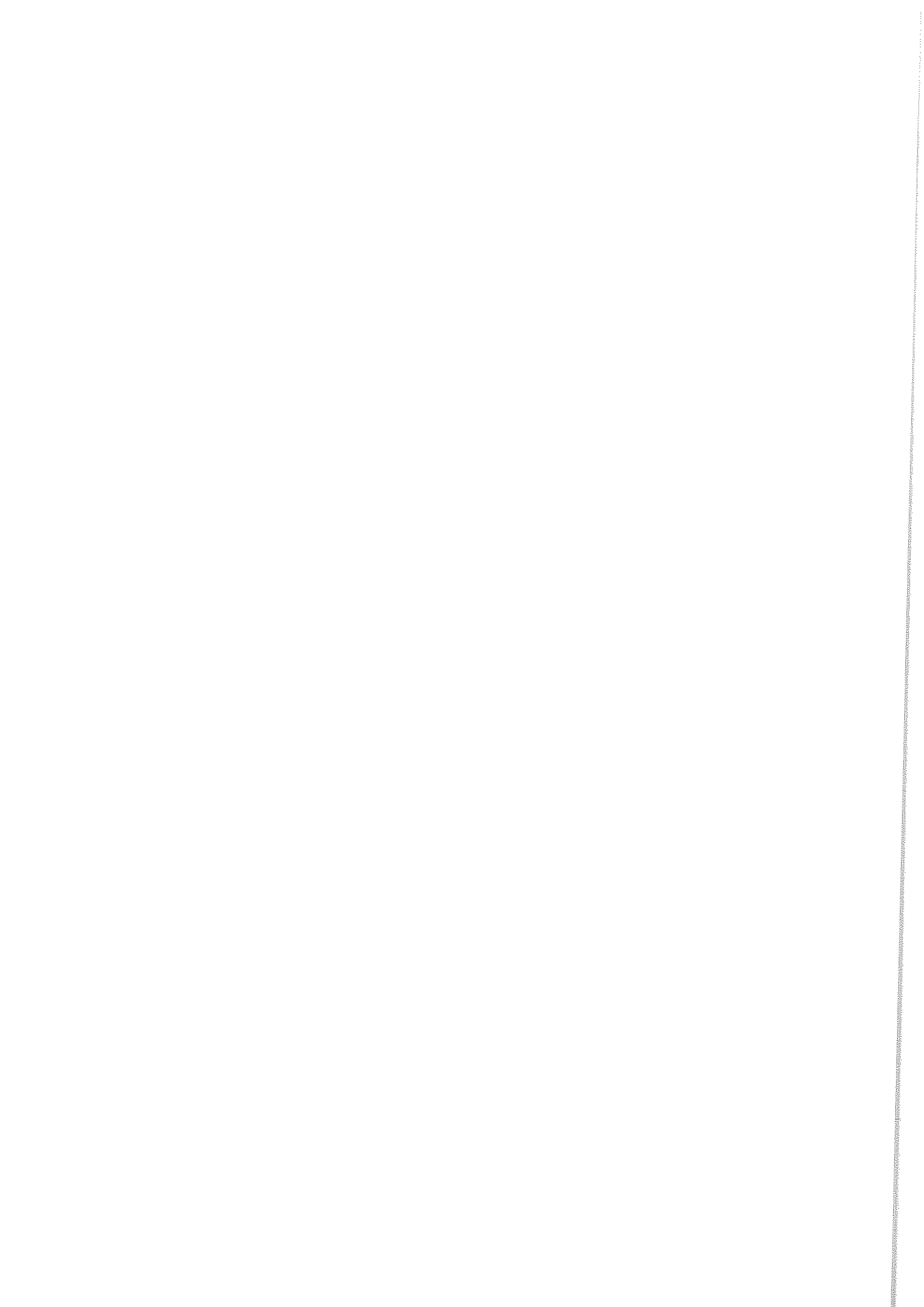
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FOR THE YEAR ENDED 31 MARCH 2024

## 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

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### 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

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### 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

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### 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:

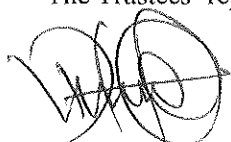
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare 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.

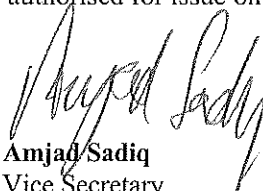
### Accounts preparation

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

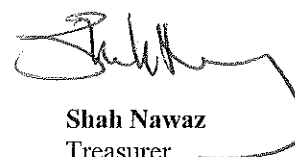
The Trustees' report was approved by the board, authorised for issue on 28 July 2024, and signed on its behalf by,



**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

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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 £
<b>Income from:</b>							
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
<b>Total income</b>		<b>222,083</b>	<b>322,947</b>	<b>545,030</b>	<b>186,321</b>	<b>185,618</b>	<b>371,939</b>
<b>Expenditure on:</b>							
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	-	-	-
<b>Total expenditure</b>		<b>234,159</b>	<b>7,365</b>	<b>241,524</b>	<b>238,299</b>	<b>450</b>	<b>238,749</b>
<b>Net income/(expenditure) before transfer</b>		<b>(12,076)</b>	<b>315,582</b>	<b>303,506</b>	<b>(51,978)</b>	<b>185,168</b>	<b>133,190</b>
<b>Transfers between funds</b>	17,18	<b>317,516</b>	<b>(317,516)</b>	<b>-</b>	<b>185,143</b>	<b>(185,143)</b>	<b>-</b>
<b>Net movement in funds</b>		<b>305,440</b>	<b>(1,934)</b>	<b>303,506</b>	<b>133,165</b>	<b>25</b>	<b>133,190</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward at 01 April 2023		1,654,864	1,934	1,656,798	1,521,699	1,909	1,523,608
<b>Total funds carried forward at 31 March 2024</b>		<b>1,960,304</b>	<b>-</b>	<b>1,960,304</b>	<b>1,654,864</b>	<b>1,934</b>	<b>1,656,798</b>

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.

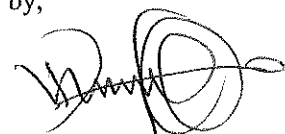
# AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

## BALANCE SHEET

As at 31 March 2024

	Note	2024	2023
		£	£
<b>Fixed assets</b>			
Tangible assets	13	2,722,683	1,796,371
<b>Current assets</b>			
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>
<b>Current liabilities</b>			
Creditors: Amounts falling due within one year	15	(810,443)	(287,860)
		<u></u>	<u></u>
<b>Net current assets</b>		<u>(762,379)</u>	<u>(139,573)</u>
<b>Total net assets</b>		<u><u>1,960,304</u></u>	<u><u>1,656,798</u></u>
<b>Funds of the charity</b>			
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>
<b>Total charity funds</b>	18	<u><u>1,960,304</u></u>	<u><u>1,656,798</u></u>

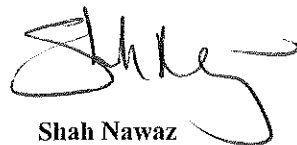
The financial statements have been prepared in accordance with the provisions of FRS 102 Section 1A – small entities. The accounts were approved by the Board, authorised for issue on 28 July 2024, and signed on its behalf by,



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

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

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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

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### **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

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### 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 £
<b>Mosque:</b>				
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>
<b>Academy:</b>				
School fees	39,712	-	39,712	33,242
	<u>39,712</u>	<u>-</u>	<u>39,712</u>	<u>33,242</u>
<b>Other:</b>				
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>
<b>Total income from charitable activities</b>	<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 £
<b>Direct costs:</b>					
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>
<b>Support costs:</b>					
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>
<b>Total expenditure on charitable activities</b>		<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	-
<b>Total Other expenditure</b>	<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
<b>Number of employees</b>		
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>
<b>Employment costs</b>	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 £
<b>Cost</b>					
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
<b>Depreciation</b>					
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
<b>Net book value</b>					
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)*	-
<b>Total</b>	<b>1,934</b>	<b>322,947</b>	<b>(7,365)</b>	<b>(317,516)</b>	<b>-</b>

\*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)*	-
<b>Total</b>	<b>1,909</b>	<b>185,618</b>	<b>(450)</b>	<b>(185,143)</b>	<b>1,934</b>

\*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
	<b>Net cash provided by operating activities</b>	<b>839,741</b>	<b>441,885</b>

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

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
	£	£
<b>INCOME</b>		
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
<b>TOTAL INCOME</b>	<b>545,030</b>	<b>371,939</b>
<b>EXPENDITURE</b>		
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	-
<b>TOTAL EXPENDITURE</b>	<b>(241,524)</b>	<b>(238,749)</b>
<b>NET INCOME</b>	<b>303,506</b>	<b>133,190</b>

