

**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

CONTENTS

	Page
Trustees' report	3 - 9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Cash flow statement	13
Notes to the financial statements	14 - 25
Income & expenditure account	26

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

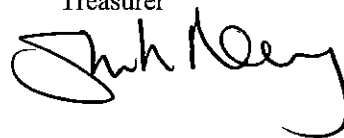
The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

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.

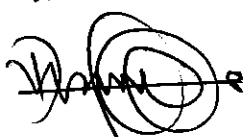
AHL-E-SUNNAT WA JAMAAT BAREILVI OF BIRMINGHAM

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>

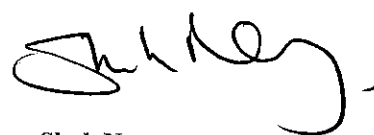
The financial statements have been prepared in accordance with the provisions of FRS 102 Section 1A – small entities. The accounts were approved by the Board, authorised for issue on 20 July 2025, and signed on its behalf by,



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