

# KOKNI MUSLIM ASSOCIATION BIRMINGHAM

England & Wales · Charity number 516587

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1985-07-18

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Masjid Al Falaah  
32 Trinity Road  
Birmingham  
B6 6AL

**Phone** 07966118958

**Email** [info@kmab.org.uk](mailto:info@kmab.org.uk)

**Website** [www.kmab.org.uk](http://www.kmab.org.uk)

## Activities

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**Objects:** 1. TO DEVELOP AS ISLAMIC CENTRE TO PROVIDE ADVANCEMENT AND BETTER UNDERSTANDING OF THE QURAN AND THE SUNNAH OF THE HOLY PROPHET (PBUH)2. THE ADVANCEMENT OF THE EDUCATION OF CHILDREN, YOUTH AND ADULTS3. THE PROVISION OF FACILITIES FOR THE RECREATION OF ABLE AND DISABLED PERSONS IN THE INTEREST OF SOCIAL WELFARE WHICH IMPROVES THE QUALITY OF LIFE4. THE RELIEF OF POVERTY AND DISTRESS

**Activities:** General Chairitable, including advancement of Religion of Islam, and advancement of education .

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

## Geography

- **Area of benefit:** BIRMINGHAM AND THE SURROUNDING DISTRICT
- India
- Birmingham City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£1,144,606	£3,150,995	£0	14
2024-06-30	£861,702	£713,344	£2,006,389	14
2023-06-30	£856,593	£753,640	£1,858,031	12
2022-06-30	£669,934	£795,985	£1,755,078	12
2021-06-30	£934,232	£533,155	£1,881,129	14

## Trustees

Name	Role	Appointed
ABDUL LATIF OSMAN		
IQBAL WALELE		2015-09-13
Ismail Petkar		2023-09-03
MOHAMMED FARUQ MHATEY		2015-09-13
Nawaz Anwari		2023-09-03

**KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

England & Wales - Charity number 516587

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# Accounts

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**Report of the Trustees and**  
**Audited Financial Statements for the Year Ended 30 June 2025**  
**for**  
**THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

Thapers Limited  
Chartered Accountants  
Harpal House  
14 Holyhead Road  
Handsworth  
Birmingham  
West Midlands  
B21 0LT

**THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

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**FOR THE YEAR ENDED 30 JUNE 2025**

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**THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

**Report of the Trustees**  
**FOR THE YEAR ENDED 30 JUNE 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of 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).

**Introduction**

The Trustees of the Kokni Muslim Association Birmingham (KMAB), operating through Masjid Al Falaah in Aston, are pleased to present the Annual Trustees' Report for the financial year 2024-2025.

We affirm that there have been no significant incidents or matters of concern during this period requiring notification to the Charity Commission.

This report outlines the principal activities, achievements, and progress made by KMAB in fulfilling its charitable objectives of promoting the Islamic faith, education, community cohesion, and social welfare.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the charity are to advance the Islamic faith in accordance with al-quran and the sunnah of the Prophet Muhammed (Peace be upon on him) and following shafi madhab for the public benefit, mainly but not exclusively.

The charity aims to:

- A. Provide a place of worship and other facilities for prayer meetings, religious ceremonies, funeral services, and public celebration of religious festivals in birmingham and its surrounding areas.
- B. The advancement of Islamic education of children, youth and adults.
- C. To provide or assist in the provision of facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their condition of life.
- D. Prevention or relief of poverty by providing grants, items and services to individuals in need and/or charities or other organizations working to prevent or relieve poverty.

To achieve these objectives, the trustees have considered the charity commissions general guidance on public benefits and also the supplementary guidance on the advancement of religion for public benefits.

**Volunteers**

The charity recognises and is grateful for the tremendous efforts and support of its volunteers who are involved in service provision and fundraising. It has not been possible to quantify the sterling contribution of our volunteers.

# THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM

## Report of the Trustees FOR THE YEAR ENDED 30 JUNE 2025

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Charitable activities**

This section focuses on the progress and achievements for each of our projects over the last year. It provides a summary of updates within each area. All work undertaken is aligned to the organisation's main objective of benefitting the orphans, poor and needy, students and the residents of the areas we work in.

#### **Overview of the Year**

The year 2024-2025 has been one of steady growth, renewal, and community engagement.

Alongside the day-to-day running of the Masjid, Madrassah, and community operations, KMAB has continued to strengthen its educational, social, and outreach initiatives. The year was marked by enhanced participation in religious programmes, wider youth involvement, and an expanding range of charitable services reaching both the Kokni and wider Birmingham communities.

#### **Religious and Educational Activities**

Masjid Al Falaah remained the spiritual centre of our community life.

Daily congregational prayers, Jumu'ah sermons, Taraweeh, and Eid gatherings were conducted throughout the year, all well-attended and supported by dedicated volunteers and staff.

Our Ramadan programmes were a highlight once again, featuring nightly Qur'an recitations, community iftars, and educational talks encouraging spiritual reflection and family unity.

Guest scholars delivered inspiring reminders and practical guidance on faith, character, and community service.

The Madrassah continued to provide structured Islamic education to children and young people, nurturing Qur'anic understanding, Islamic manners, and moral discipline. Under the supervision of committed teachers, students achieved steady progress through a blend of traditional and modern teaching methods. The Trustees express sincere appreciation to all staff and parents for their dedication to this vital work.

#### **Community and Outreach Initiatives**

The KMAB Outreach Team continued to play a central role in serving the wider Birmingham community.

Key initiatives during the year included:

" Community Food Bank - Providing essential groceries and supplies to families and individuals experiencing financial hardship, particularly during times of rising living costs.

" Feed the Homeless Programme - Delivering hot meals twice weekly in Birmingham city centre, ensuring consistent support for those facing homelessness and food insecurity.

" Women's Refuge Support - Supplying hot meals, groceries, and hygiene items to vulnerable women and children in shelters, many of whom are survivors of domestic abuse.

These ongoing projects embody KMAB's commitment to compassion, dignity, and inclusion, regardless of background or faith.

#### **Youth Development, Sports and Recreation**

2024-2025 has seen significant expansion in youth engagement, with a particular focus on physical wellbeing, teamwork, and personal growth.

KMAB is proud to have offered a diverse range of sports and recreational programmes, including:

" Boys' Football - Weekly training sessions and friendly matches encouraging fitness and discipline.

" Girls' Football - Providing a safe and supportive environment for young Muslim girls to participate in organised sport.

## **THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

### **Report of the Trustees** **FOR THE YEAR ENDED 30 JUNE 2025**

" Cricket - Summer sessions fostering teamwork and enjoyment within a community setting.

" Karate Classes - Regular training for children aged 6-16, promoting self-confidence, focus, and respect.

" Scouts Programme - Continuing affiliation with the National Scouts movement, offering outdoor learning, leadership opportunities, and community service experiences.

Through these activities, KMAB continues to invest in the future of its youth building confidence, unity, and responsibility grounded in Islamic values.

#### **Site Management and Facilities**

The Site Management Team has worked diligently to maintain Masjid Al Falaah as a safe, clean, and welcoming environment for all worshippers and visitors.

Routine inspections and maintenance were carried out throughout the year, ensuring full compliance with gas and electrical safety certification, fire safety requirements, and general health and safety standards.

Efforts have also been directed towards improving sustainability and accessibility, ensuring that our facilities meet the growing needs of the congregation and the wider community.

#### **Governance and Financial Stewardship**

The Trustees and Management Committee have continued to ensure that KMAB operates with transparency, accountability, and compliance with all statutory requirements.

Financial management has remained robust, with prudent budgeting, effective record keeping, and appropriate oversight of charitable expenditure.

The Trustees acknowledge the generosity of donors and the tireless efforts of volunteers, whose contributions sustain every facet of KMAB's work.

#### **Acknowledgements**

The Trustees extend heartfelt thanks to:

" The Imams, teachers, and volunteers whose dedication ensures smooth daily operations.

" The Management Committee for their leadership and commitment.

" Our donors and well-wishers for their ongoing generosity and support.

Together, their collective effort has allowed KMAB and Masjid Al Falaah to continue serving as a pillar of faith, education, and community service in Aston and beyond.

#### **FINANCIAL REVIEW**

##### **Financial position**

During the year ended 30 June 2025, the Charity received an income totalling £1,144,606 (2024: £861,702). This included £586,694 (2024: £569,942) restricted donations for Sadqah/Zakat and the Al Makassed Hospital to fulfil Charity's main objective. All other income was unrestricted. An expenditure of £901,944 (2024: £713,344) was incurred to meet Charity's prime objectives. Overall there was a surplus of income over expenditure, including funds brought forward. The charity is now moving to trade as a CIO and hence all the reserves have been transferred to the new charity.

##### **Reserves policy**

At the end of the financial year the Charity has restricted funds of £282,087 and unrestricted funds of £1,966,964. The funds will be used according the conditions stipulated for future projects and other activities enabling the Charity to fulfil its objectives.

## **THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

### **Report of the Trustees** **FOR THE YEAR ENDED 30 JUNE 2025**

#### **FUTURE PLANS**

During the year, we undertook a review of the charity's structure and resolved to transfer its activities to a Charitable Incorporated Organisation, Kokni Muslim Association Birmingham (1211747), in order to benefit from incorporation and limited liability.

The transfer of all activities and assets was completed on 30th June 2025. Following this transfer, the charity ceased operations and no longer undertakes any charitable activities.

We confirm that the ongoing activities previously carried out by the charity are continuing through Kokni Muslim Association Birmingham (1211747). The charity is now in the process of formal closure.

Looking ahead, the charity is focused on strengthening its governance, transparency and long-term sustainability as a newly established CIO.

We are committed to operating in full alignment with the expectations of the Charity Commission for England and Wales, ensuring that our structures, decision-making processes and financial management remain robust, accountable and in the best interests of our beneficiaries.

Alongside this, we will continue to expand and formalise our work across key areas of community support, including education and youth development, poverty alleviation through foodbanks and homeless outreach, health and wellbeing initiatives, and wider community cohesion and engagement programmes.

By embedding clear outcomes, strengthening partnerships and diversifying income streams, we aim to build a resilient organisation that not only meets current needs but is well-positioned to responsibly grow and deliver sustained, measurable impact for the communities we serve.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Charity is registered with charities commission on 18th July 1985 with the registered number 516587 as unincorporated charity, however now the charity has registered as a CIO with the new registration number 1211747 on 17th January 2025. Its main office is based in Birmingham.

##### **Recruitment and appointment of new trustees**

Candidates are shortlisted based on merit and experience. The selection is made by core volunteers, trustees and senior management collectively. A vote is then made by trustees for final selection.

##### **Organisational structure**

The charity has got 5 trustees. An operational committee is directly below the trustees. The charity has some volunteers (who are not part of the operational committee) work on the front line.

##### **Induction and training of new trustees**

The charity has policies in place to ensure employees are adequately trained and capable to meet the expectations of the job. As charities are regulated and handle personal information of people, the policies are designed to address the necessary knowledge required. The policies that are in place include GDPR policy, child protection policy, IT policy, vulnerable adults' policy, grievance policy and probationary period policy.

##### **Key management remuneration**

As per the constitution, trustees are entitled to remuneration for expenses incurred due to the charity. However, they generally do not request remuneration for their services. As a gesture of goodwill, expenses (including travel) incurred for the activity of the charity are reimbursed upon review and approval of the CEO and Operational Manager (OM). In relation to the remuneration of key management personnel and other staff members, trustees discuss and collectively agree in a meeting chaired by the CEO.

## THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM

### Report of the Trustees FOR THE YEAR ENDED 30 JUNE 2025

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity can be exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The risks can be both Financial and Non-Financial.

##### Financial risks

1. The key risk is misuse of funds. As funds are generated from donors, these must be used in line with the objectives of the charity. Correct appropriation and allocation of funds is key to a charity's success.

2. Money laundering.

##### Non-Financial risks

1. Reputation. It is important to avoid tarnishing the reputation of the charity. Donors are willing to donate to charities that they trust. They should be convinced that their donations are going to projects that will make a difference.

2. Prejudice Scrutiny. Charities can be condemned for projects based on race, religion, geographical locations etc. This can also include employee selection.

We have procedures in place like the AML Policy, dual Authorisation process for expenses and project proposal process before releasing any funds.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

516587

##### **Principal address**

Masjid Al Falaah  
32 Trinity Road  
Birmingham  
West Midlands  
B6 6AL

##### **Trustees**

Board of Trustees

Following peoples are on the board of trustees:

- 1 Nawaz Anwari
- 2 Ismail Petkar
- 3 Mohammed Faruq Mhatey
- 4 Iqbal Walele
- 5 Abdul Latif Osman

##### **Auditors**

Thapers Limited  
Chartered Accountants  
Harpal House  
14 Holyhead Road  
Handsworth  
Birmingham  
West Midlands  
B21 0LT

##### **Bankers**

Lloyds Bank Plc.  
25 Gresham Street  
London  
EC2V 7HN

**THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

**Report of the Trustees**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those 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;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. 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.

Approved by order of the board of trustees on 24 April 2026 and signed on its behalf by:



Abdul Latif Osman  
Trustee

**Report of the Independent Auditors to the Trustees of**  
**The Kokni Muslim Association Birmingham**

**Opinion**

We have audited the financial statements of The Kokni Muslim Association Birmingham (the 'charity') for the year ended 30 June 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

The financial statements have not been prepared on a going concern basis.

During the year, the charity transferred all of its assets and activities to Kokni Muslim Association Birmingham (CIO) and ceased operations prior to the year end.

The charity had no remaining assets or liabilities at the balance sheet date and the trustees do not expect any future activity. Accordingly, the trustees consider that the going concern basis of preparation is not appropriate.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of**  
**The Kokni Muslim Association Birmingham**

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of**  
**The Kokni Muslim Association Birmingham**

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We considered the nature of the charitable organization and its control environment, and reviewed the charity's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Charities Act and tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable organization ability to operate or to avoid a material penalty.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organization for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management, and external legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of**  
**The Kokni Muslim Association Birmingham**

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Phapers Limited  
Chartered Accountants  
Harpal House  
14 Holyhead Road  
Handsworth  
Birmingham  
West Midlands  
B21 0LT

24 April 2026

**THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

**Statement of Financial Activities**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	Unrestricted fund £	Restricted fund £	30/6/25 Total funds £	30/6/24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	549,691	586,694	1,136,385	855,606
Investment income	3	<u>8,221</u>	<u>-</u>	<u>8,221</u>	<u>6,096</u>
<b>Total</b>		<u>557,912</u>	<u>586,694</u>	<u>1,144,606</u>	<u>861,702</u>
 <b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Other trading activities	4	<u>2,349,790</u>	<u>-</u>	<u>2,349,790</u>	<u>91,938</u>
		2,349,790	-	2,349,790	91,938
 <b>Charitable activities</b>					
Charitable Activity	5	<u>193,992</u>	<u>607,213</u>	<u>801,205</u>	<u>621,406</u>
<b>Total</b>		<u>2,543,782</u>	<u>607,213</u>	<u>3,150,995</u>	<u>713,344</u>
 <b>NET INCOME/(EXPENDITURE)</b>		 (1,985,870)	 (20,519)	 (2,006,389)	 148,358
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>1,703,783</u>	<u>302,606</u>	<u>2,006,389</u>	<u>1,858,031</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u>(282,087)</u>	 <u>282,087</u>	 <u>-</u>	 <u>2,006,389</u>

The notes form part of these financial statements

**THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

**Balance Sheet**  
**30 JUNE 2025**

	Notes	30/6/25 £	30/6/24 £
<b>FIXED ASSETS</b>			
Tangible assets	13	-	1,278,133
<b>CURRENT ASSETS</b>			
Cash at bank		-	729,576
<b>CREDITORS</b>			
Amounts falling due within one year	14	-	(1,320)
<b>NET CURRENT ASSETS</b>		<u>-</u>	<u>728,256</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		-	2,006,389
<b>NET ASSETS</b>		<u>-</u>	<u>2,006,389</u>
<b>FUNDS</b>	16		
Unrestricted funds		(282,087)	1,703,783
Restricted funds		<u>282,087</u>	<u>302,606</u>
<b>TOTAL FUNDS</b>		<u>-</u>	<u>2,006,389</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 April 2026 and were signed on its behalf by:



Abdul Latif Osman  
Trustee

**THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

**Cash Flow Statement**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	30/6/25 £	30/6/24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(2,004,788)	153,438
Donation to new Charity		<u>1,281,994</u>	<u>572,667</u>
Net cash (used in)/provided by operating activities		<u>(722,794)</u>	<u>726,105</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(15,003)	(2,625)
Interest received		<u>8,221</u>	<u>6,096</u>
Net cash (used in)/provided by investing activities		<u>(6,782)</u>	<u>3,471</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>729,576</u>	-
Cash and cash equivalents at the end of the reporting period		<u>-</u>	<u>729,576</u>

The notes form part of these financial statements

**THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

**Notes to the Cash Flow Statement**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	30/6/25	30/6/24
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(2,006,389)	148,358
<b>Adjustments for:</b>		
Depreciation charges	11,142	9,856
Interest received	(8,221)	(6,096)
(Decrease)/increase in creditors	<u>(1,320)</u>	<u>1,320</u>
<b>Net cash (used in)/provided by operations</b>	<b><u>(2,004,788)</u></b>	<b><u>153,438</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.7.24	Cash flow	At 30.6.25
	£	£	£
<b>Net cash</b>			
Cash at bank	<u>729,576</u>	<u>(729,576)</u>	<u>-</u>
	<u>729,576</u>	<u>(729,576)</u>	<u>-</u>
<b>Total</b>	<b><u>729,576</u></b>	<b><u>(729,576)</u></b>	<b><u>-</u></b>

The notes form part of these financial statements

# THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM

## Notes to the Financial Statements FOR THE YEAR ENDED 30 JUNE 2025

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Income**

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

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts/items donated by businesses & communities for distribution to the poor & needy are only included as income where a reliable valuation is available. Otherwise only the costs associated with the transportation and distribution of these items are shown in the financial statements. No amounts are included in the financial statements for services donated by volunteers.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition.

#### **Taxation**

The charity is exempt from Taxation purposes and is not registered for VAT. However, the charity is allowed to reclaim tax on donations received under the Gift Aid scheme.

#### **Fund accounting**

General funds (Lillah / Member fees) are unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds (Fitra / Zakat) are funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund where permissible, otherwise from the unrestricted fund.

Investment income, such as deposit interest, and gains are allocated to the appropriate fund.

**THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**1. ACCOUNTING POLICIES - continued**

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**2. DONATIONS AND LEGACIES**

	30/6/25	30/6/24
	£	£
Gifts	(2)	-
Donations	195,002	136,211
Masjid and Community Project	925,385	696,232
Grants	<u>16,000</u>	<u>23,163</u>
	<u><b>1,136,385</b></u>	<u><b>855,606</b></u>

Grants received, included in the above, are as follows:

	30/6/25	30/6/24
	£	£
Other grants	<u>16,000</u>	<u>23,163</u>

**3. INVESTMENT INCOME**

	30/6/25	30/6/24
	£	£
Deposit account interest	<u>8,221</u>	<u>6,096</u>

**4. OTHER TRADING ACTIVITIES**

	30/6/25	30/6/24
	£	£
Staff costs	103,739	91,938
Donation to new charity	<u>2,246,051</u>	<u>-</u>
	<u><b>2,349,790</b></u>	<u><b>91,938</b></u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable Activity	<u>726,589</u>	<u>74,616</u>	<u><b>801,205</b></u>

**THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	30/6/25	30/6/24
	£	£
Direct Costs	57,945	48,607
Funeral Charges	58,931	22,426
One-off Donation	3,000	6,605
Sirat Conference	5,657	5,208
Zakat	106,583	75,243
Fidya	20,666	20,800
Homeless Project	16,799	16,801
Food Bank	6,138	16,062
Iftari and Eid	51,698	53,121
Al Makassed Hospital	371,185	285,126
Turkey/ Syria Appeal	15,000	880
Scouts	12,987	4,565
Pakistan Flood Appeal	-	4,560
	<u>726,589</u>	<u>560,004</u>

**7. SUPPORT COSTS**

	Other	Governance	Totals
	£	costs	£
	£	£	£
Charitable Activity	<u>71,616</u>	<u>3,000</u>	<u>74,616</u>

**8. AUDITORS' REMUNERATION**

	30/6/25	30/6/24
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>3,000</u>	<u>-</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

**10. STAFF COSTS**

	30/6/25	30/6/24
	£	£
Wages and salaries	<u>103,739</u>	<u>91,938</u>
	<u>103,739</u>	<u>91,938</u>

The average monthly number of employees during the year was as follows:

	30/6/25	30/6/24
Admin, fundraising and marketing	<u>14</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

**THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**11. MATERIAL TRANSFERS**

**Transfer to Charitable Incorporated Organisation (CIO)**

During the year, the trustees resolved to transfer the charity's activities and all of its assets to Kokni Muslim Association Birmingham (1211747) as part of a restructuring of the charity's operations.

The transfer was completed on 30th June 2025, prior to the year end. Following this transfer, the charity ceased all operational activities.

All assets were transferred at their carrying value. The charity had no liabilities at the date of transfer and no balances remained at the year end.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	270,501	585,105	855,606
Investment income	<u>6,096</u>	-	<u>6,096</u>
<b>Total</b>	<u>276,597</u>	<u>585,105</u>	<u>861,702</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Other trading activities	<u>91,938</u>	-	<u>91,938</u>
	91,938	-	91,938
<b>Charitable activities</b>			
Charitable Activity	<u>93,509</u>	<u>527,897</u>	<u>621,406</u>
<b>Total</b>	<u>185,447</u>	<u>527,897</u>	<u>713,344</u>
<b>NET INCOME</b>	91,150	57,208	148,358
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>1,612,633</u>	<u>245,398</u>	<u>1,858,031</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,703,783</u>	<u>302,606</u>	<u>2,006,389</u>

**THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 July 2024	1,248,566	77,845	22,000	1,348,411
Additions	-	15,003	-	15,003
Transfer to ownership	<u>(1,248,566)</u>	<u>(26,467)</u>	<u>(6,961)</u>	<u>(1,281,994)</u>
At 30 June 2025	-	<u>66,381</u>	<u>15,039</u>	<u>81,420</u>
<b>DEPRECIATION</b>				
At 1 July 2024	-	57,559	12,719	70,278
Charge for year	-	<u>8,822</u>	<u>2,320</u>	<u>11,142</u>
At 30 June 2025	-	<u>66,381</u>	<u>15,039</u>	<u>81,420</u>
<b>NET BOOK VALUE</b>				
At 30 June 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 30 June 2024	<u>1,248,566</u>	<u>20,286</u>	<u>9,281</u>	<u>1,278,133</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/6/25 £	30/6/24 £
Other creditors	<u>-</u>	<u>1,320</u>

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund £	Restricted fund £	30/6/25 Total funds £	30/6/24 Total funds £
Fixed assets	-	-	-	1,278,133
Current assets	<u>(282,087)</u>	<u>282,087</u>	-	729,576
Current liabilities	-	-	-	<u>(1,320)</u>
	<u>(282,087)</u>	<u>282,087</u>	<u>-</u>	<u>2,006,389</u>

**16. MOVEMENT IN FUNDS**

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
<b>Unrestricted funds</b>			
General fund	1,703,783	<u>(1,985,870)</u>	<u>(282,087)</u>
<b>Restricted funds</b>			
General Fund 2	<u>302,606</u>	<u>(20,519)</u>	<u>282,087</u>
<b>TOTAL FUNDS</b>	<u>2,006,389</u>	<u>(2,006,389)</u>	<u>-</u>

**THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**16. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	557,912	(2,543,782)	(1,985,870)
<b>Restricted funds</b>			
General Fund 2	586,694	(607,213)	(20,519)
<b>TOTAL FUNDS</b>	<u>1,144,606</u>	<u>(3,150,995)</u>	<u>(2,006,389)</u>

**Comparatives for movement in funds**

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
<b>Unrestricted funds</b>			
General fund	1,612,633	91,150	1,703,783
<b>Restricted funds</b>			
General Fund 2	245,398	57,208	302,606
<b>TOTAL FUNDS</b>	<u>1,858,031</u>	<u>148,358</u>	<u>2,006,389</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	276,597	(185,447)	91,150
<b>Restricted funds</b>			
General Fund 2	585,105	(527,897)	57,208
<b>TOTAL FUNDS</b>	<u>861,702</u>	<u>(713,344)</u>	<u>148,358</u>

**THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**16. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
<b>Unrestricted funds</b>			
General fund	1,612,633	(1,894,720)	(282,087)
<b>Restricted funds</b>			
General Fund 2	245,398	36,689	282,087
<b>TOTAL FUNDS</b>	<u>1,858,031</u>	<u>(1,858,031)</u>	<u>-</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	834,509	(2,729,229)	(1,894,720)
<b>Restricted funds</b>			
General Fund 2	1,171,799	(1,135,110)	36,689
<b>TOTAL FUNDS</b>	<u>2,006,308</u>	<u>(3,864,339)</u>	<u>(1,858,031)</u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2025.

**THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

**Detailed Statement of Financial Activities**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	30/6/25	30/6/24
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	(2)	-
Donations	195,002	136,211
Masjid and Community Project	925,385	696,232
Grants	<u>16,000</u>	<u>23,163</u>
	1,136,385	855,606
<b>Investment income</b>		
Deposit account interest	<u>8,221</u>	<u>6,096</u>
<b>Total incoming resources</b>	<b>1,144,606</b>	<b>861,702</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Wages	103,739	91,938
Donation to new charity	<u>2,246,051</u>	<u>-</u>
	2,349,790	91,938
<b>Charitable activities</b>		
Direct Costs	57,945	48,607
Funeral Charges	58,931	22,426
One-off Donation	3,000	6,605
Sirat Conference	5,657	5,208
Zakat	106,583	75,243
Fidya	20,666	20,800
Homeless Project	16,799	16,801
Food Bank	6,138	16,062
Iftari and Eid	51,698	53,121
Al Makassed Hospital	371,185	285,126
Turkey/ Syria Appeal	15,000	880
Scouts	12,987	4,565
Pakistan Flood Appeal	<u>-</u>	<u>4,560</u>
	726,589	560,004
<b>Support costs</b>		
<b>Other</b>		
Rates and water	891	901
Insurance	4,636	6,414
Light and heat	15,432	14,067
Telephone	1,101	1,017
Postage and stationery	4,955	5,342
Carried forward	<u>27,015</u>	<u>27,741</u>

This page does not form part of the statutory financial statements

**THE KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

**Detailed Statement of Financial Activities**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	30/6/25 £	30/6/24 £
<b>Other</b>		
Brought forward	27,015	27,741
Sundries	500	16,500
Repairs & renewals	26,793	5,054
IT Related Expense	5,674	-
Motor Expenses	492	499
Plant and machinery	8,822	6,762
Motor vehicles	<u>2,320</u>	<u>3,094</u>
	71,616	59,650
<b>Governance costs</b>		
Auditors' remuneration	3,000	-
Accountancy and legal fees	<u>-</u>	<u>1,752</u>
	3,000	1,752
Total resources expended	<u>3,150,995</u>	<u>713,344</u>
<b>Net (expenditure)/income</b>	<u>(2,006,389)</u>	<u>148,358</u>

This page does not form part of the statutory financial statements

**KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

England & Wales - Charity number 516587

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# Accounts

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**Charity number: 516587**

**Kokni Muslim Association Birmingham**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 30 June 2024**

**Kokni Muslim Association Birmingham**  
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**For the year ended 30 June 2024**

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Independent Examiner's Report to the Trustees	7
Statement of Financial Activities	8
Statement of Financial Position	9
Notes to the Financial Statements	10 to 14

**Kokni Muslim Association Birmingham**  
**Report of the Trustees**  
**For the year ended 30 June 2024**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 30 June 2024. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**Kokni Muslim Association Birmingham**  
**Report of the Trustees Continued**  
**For the year ended 30 June 2024**

**ACHIEVEMENTS AND PERFORMANCE**

**Significant activities**

It brings us great pleasure to present the annual trustees report, encapsulating the endeavours undertaken by our association. We also wish to affirm that there have been no significant incidents or matters of concern during the 2023-2024 period that necessitate reporting to the Charity Commission.

**Progress Towards Becoming a CIO**

This year marks a significant milestone for our association as we stand on the dawn of becoming a Charitable Incorporated Organisation (CIO). This transition will enable us to further strengthen our governance, expand our reach, and enhance the efficiency of our operations. As we embark on this new chapter, we reaffirm our commitment to serving both our local and global communities with greater efficacy and impact.

**Humanitarian Aid and Global Support**

During the past year (2023-2024), our association has actively participated in global relief efforts. Our response to various humanitarian crises included:

·Pakistan Floods Relief Effort: We played a direct role in the development of homes for those affected by the devastating floods in Pakistan, ensuring long-term stability for displaced families.

·Moroccan Earthquake Relief: Our team was present on the ground to deliver aid firsthand to affected communities, providing much-needed support in the aftermath of the disaster.

·Turkey-Syria Earthquake Assistance: In collaboration with our partners, Islamic Relief, we provided aid to families who suffered losses during this catastrophic event.

·India Food Distribution: As part of our annual Fitrana distribution, we were able to support more than 1500 families with food parcels that had provisions to cater for a family for a month.

**Local Community Engagement and Development**

In addition to our global initiatives, our efforts at home have expanded significantly:

·Children's Services Expansion: We have broadened our services for young people, with special attention to young girls from BAME backgrounds through initiatives like "Wild Cats" (football for girls under the age of 13), aimed at empowering and engaging them in sports and community activities.

·"Warm Welcome" Initiative: Our premises have served as a designated site for the "Warm Welcome" project, providing a safe and warm space for individuals facing hardship during the colder months.

·Community Engagement & Peacebuilding: Over the past 18 months, we have proactively engaged with police, politicians, council members, and other stakeholders to maintain peace and social harmony, particularly considering heightened tensions related to events in the Middle East.

**Religious, Social, and Welfare Activities**

Besides the day-to-day running of the Masjid and Madrassah, our association, in collaboration with various sub-committees, has orchestrated a diverse array of activities:

·Religious & Educational Events: Hosted at Masjid Al Falaah, these included educational speeches, Ramadan programs, and an annual religious gathering for families. We have added a monthly retreat for young people who are able to enjoy learning new subjects in a fun and activity driven environment.

·Ramadan, Eid and Eid Mela Celebrations: Our flagship events during the year revolve around the month of Ramadan when we host a congregation of nearly 1000 people every night. At sunset we organise meals every night for Iftar. We host more than 2000 people on the 27th night and subsequently on day of Eid marking the end of fasting month.

·Marriage & Bereavement Support: We facilitated combined Civil and Nikah marriage ceremonies and provided crucial funeral support in accordance with government guidelines.

·Food Bank & Homeless Support: Our Outreach Team played a vital role in operating a food bank, distributing essentials to

**Kokni Muslim Association Birmingham**  
**Report of the Trustees Continued**  
**For the year ended 30 June 2024**

those in need. The "Feed the Homeless" initiative continued with the distribution of hot meals twice a week in Birmingham city centre, as well as support for women's refuge. We distributed more than a 1000 food parcels locally in Birmingham to families that are struggling with food deprivation. This also includes provision of more than 1000 kilos of meat along with these food parcels.

-Sports & Youth Engagement: Our sports offerings included Karate classes for children aged 6 to 16, and we successfully launched a Scouts program affiliated with the National Scouts, attracting great interest from the community.

-Facilities, Financial and Operational Management

The Site Management Team has ensured that our premises remain well-maintained, carrying out necessary repairs and meeting legal requirements for safety certifications. Our commitment to providing a safe and healthy environment remains steadfast.

As a responsible organisation, the financial stability and accountability is at the forefront of our setup. All our financial transactions are undertaken within a strict scrutinised financial control mechanism that is well documented and audited on a regular basis.

#### Summary

The trustees express their satisfaction with the services provided and remain committed to ensuring the well-being of the wider community. We endorse the financial reports and the trustees' report for the 2023-2024 period for submission to the Charity Commission. We extend our heartfelt gratitude to the Management Committee, Donors, and Volunteers whose dedication and generosity have made these achievements possible, especially in the face of challenging economic circumstances. As we transition into a CIO, we look forward to expanding our services and making a greater impact in the years to come.

#### FINANCIAL REVIEW

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net overall realised income resources of £2,006,389 (prior year £1,858,031).

#### Reserves

The trustees has determined that the appropriate level of free reserves to be maintained which are not invested, will be of 3 months operation costs.

#### REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Name of Charity</b>	Kokni Muslim Association Birmingham
<b>Charity registration number</b>	516587
<b>Principal address</b>	32 Trinity Road Birmingham West Midlands B6 6AL

#### Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Abdul Latif Osman  
Mr Iqbal Walele  
Mr Mohammed Faruq Mhatey  
Ismail Petkar  
Nawaz Anwari

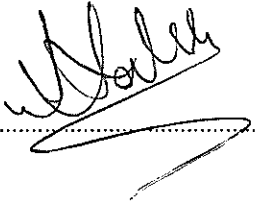
**Kokni Muslim Association Birmingham  
Report of the Trustees Continued  
For the year ended 30 June 2024**

**Independent examiner**

Muhammad Aswani FCCA  
Mibsons Limited  
Chartered Certified Accountants  
51 Coopers Road Handsworth Wood  
Birmingham  
B20 2JU

Approved by the Board of Trustees and signed on its behalf by

.....  
Mr Iqbal Walele



18 February 2025

**Kokni Muslim Association Birmingham  
Independent Examiners Report to the Trustees  
For the year ended 30 June 2024**

I report to the trustees on my examination of the accounts of the charity for the year ended 30 June 2024.

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 examiners statement**

Since the Charity'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 by virtue of my membership of , which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....  
Muhammad Aswani FCCA  
Mibsons Limited  
Chartered Certified Accountants  
51 Coopers Road Handsworth Wood  
Birmingham  
B20 2JU

18 February 2025

**Kokni Muslim Association Birmingham**  
**Statement of Financial Activities**  
**For the year ended 30 June 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
<b>Income and endowments from:</b>					
Donations and legacies	2	144,211	15,163	159,374	143,154
Charitable activities	3				
Masjid and Community Projects		126,290	569,942	696,232	711,857
Investments	4				
Bank interest receivable		6,096	-	6,096	1,582
<b>Total</b>		<b>276,597</b>	<b>585,105</b>	<b>861,702</b>	<b>856,593</b>
<b>Expenditure on:</b>					
Charitable activities	5/6				
Masjid and Community Projects		(185,447)	(527,897)	(713,344)	(753,640)
<b>Total</b>		<b>(185,447)</b>	<b>(527,897)</b>	<b>(713,344)</b>	<b>(753,640)</b>
<b>Net income</b>		<b>91,150</b>	<b>57,208</b>	<b>148,358</b>	<b>102,953</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,612,633	245,398	1,858,031	1,755,078
<b>Total funds carried forward</b>		<b>1,703,783</b>	<b>302,606</b>	<b>2,006,389</b>	<b>1,858,031</b>

**Kokni Muslim Association Birmingham**  
**Statement of Financial Position**  
**As at 30 June 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	1,278,133	1,285,364
		<b>1,278,133</b>	<b>1,285,364</b>
<b>Current assets</b>			
Cash at bank and in hand		729,576	573,987
		<b>729,576</b>	<b>573,987</b>
<b>Creditors: amounts falling due within one year</b>	12	(1,320)	(1,320)
<b>Net current assets</b>		<b>728,256</b>	<b>572,667</b>
<b>Total assets less current liabilities</b>		<b>2,006,389</b>	<b>1,858,031</b>
<b>Net assets</b>		<b>2,006,389</b>	<b>1,858,031</b>
<b>The funds of the charity</b>			
Restricted income funds	13	302,606	245,398
Unrestricted income funds		1,703,783	1,612,633
<b>Total funds</b>		<b>2,006,389</b>	<b>1,858,031</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

-----  
 Mr Iqbal Walele  
 Trustee  
 18 February 2025



**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2024**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Kokni Muslim Association 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 note(s).

**Going concern**

At the time of approving the financial statements, the trustee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustee continue to adopt the going concern basis of accounting in preparing the financial statements.

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are those which are to be used as per specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Equipments	25% Reducing Balance
Motor Vehicle	25% Reducing Balance

**2. Income from donations and legacies**

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Donations received	136,211	-	136,211	143,154
Grants received	8,000	15,163	23,163	-
	<b>144,211</b>	<b>15,163</b>	<b>159,374</b>	<b>143,154</b>

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2024**

**3. Income from charitable activities**

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
<i>Masjid and Community Projects</i>	126,290	569,942	696,232	711,857

**4. Investment income**

		2024 £	2023 £
<b>Unrestricted funds</b>			
Bank interest receivable		6,096	1,582
		<b>6,096</b>	<b>1,582</b>

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2024**

**5. Costs of charitable activities by fund type**

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
<b>Masjid and Community Projects</b>				
Direct cost	48,607	-	48,607	40,889
Staff costs - wages & salaries	91,938	-	91,938	79,537
Sirat conference	-	5,208	5,208	5,786
Zakat	-	75,243	75,243	98,022
Funeral Charges	-	22,426	22,426	10,435
Fidya	-	20,800	20,800	22,084
Homeless Project	-	16,801	16,801	14,493
Food Bank	-	16,062	16,062	14,123
One-Off Donation	-	6,605	6,605	1,199
Printing, Postage and Stationary	5,342	-	5,342	4,480
Rates and Water	901	-	901	1,123
Light and heat	14,067	-	14,067	10,495
Insurance	6,414	-	6,414	4,304
Repair and maintenance	5,054	-	5,054	11,404
Internet and Telephone	1,017	-	1,017	933
Depreciation	9,856	-	9,856	12,266
Iftari and Eid	-	53,121	53,121	49,719
Al Makassed Hospital	-	285,126	285,126	167,606
Motor expense	499	-	499	506
Pakistan flood appeal	-	4,560	4,560	66,957
Turkey/Syria appeal	-	880	880	131,197
Scouts	-	4,565	4,565	3,982
Grant related expenses	-	16,500	16,500	-
	<b>183,695</b>	<b>527,897</b>	<b>711,592</b>	<b>751,540</b>
<b>Support costs</b>				
<b>Masjid and Community Projects</b>				
<b>Governance costs</b>				
Accountancy fees	1,752	-	1,752	2,100
	<b>1,752</b>	<b>-</b>	<b>1,752</b>	<b>2,100</b>
	<b>185,447</b>	<b>527,897</b>	<b>713,344</b>	<b>753,640</b>

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2024**

**6. Costs of charitable activities by activity type**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Activities undertaken directly</b>		
<b>Masjid and Community Projects</b>		
Masjid and Community Projects	48,607	40,889
Staff costs - wages & salaries	91,938	79,537
Accountancy fees	1,752	2,100
Sirat conference	5,208	5,786
Zakat	75,243	98,022
Funeral Charges	22,426	10,435
Fidya	20,800	22,084
Homeless Project	16,801	14,493
Food Bank	16,062	14,123
One-Off Donation	6,605	1,199
Printing, Postage and Stationary	5,342	4,480
Rates and Water	901	1,123
Light and heat	14,067	10,495
Insurance	6,414	4,304
Repair and maintenance	5,054	11,404
Internet and Telephone	1,017	933
Depreciation	9,856	12,266
Iftari and Eid	53,121	49,719
Al Makassed Hospital	285,126	167,606
Motor expense	499	506
Pakistan flood appeal	4,560	66,957
Turkey/Syria appeal	880	131,197
Scouts	4,565	3,982
Grant related expenses	16,500	-
	<b>713,344</b>	<b>753,640</b>
	<b>713,344</b>	<b>753,640</b>

**7. Analysis of support costs**

	<b>2024</b>	<b>2023</b>
	£	£
Governance costs	1,752	2,100

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2024**

**8. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2024	2023
	£	£
Accountancy fees	1,752	2,100

**9. Staff costs and emoluments**

Total staff costs for the year ended 30 June 2024 were:

	2024	2023
	£	£
Salaries and wages	91,938	79,537
	<b>91,938</b>	<b>79,537</b>

	2024	2023
	£	£
Teachers and Scholars	14	12
	<b>14</b>	<b>12</b>

**10. Comparative for the Statement of Financial Activities**

	Unrestricted funds	Restricted funds	2023
	£	£	£
<b>Income and endowments from:</b>			
Donations and legacies	143,154	-	143,154
Charitable activities	110,910	600,947	711,857
Investments	1,582	-	1,582
<b>Total</b>	<b>255,646</b>	<b>600,947</b>	<b>856,593</b>
<b>Expenditure on:</b>			
Charitable activities	(168,037)	(585,603)	(753,640)
<b>Total</b>	<b>(168,037)</b>	<b>(585,603)</b>	<b>(753,640)</b>
<b>Net income</b>	<b>87,609</b>	<b>15,344</b>	<b>102,953</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	1,525,024	230,054	1,755,078
<b>Total funds carried forward</b>	<b>1,612,633</b>	<b>245,398</b>	<b>1,858,031</b>

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2024**

**11. Tangible fixed assets**

Cost or valuation	Land and Buildings £	Plant and Machinery £	Motor Vehicles £	Total £
At 01 July 2023	1,248,566	75,220	22,000	1,345,786
Additions	-	2,625	-	2,625
At 30 June 2024	<b>1,248,566</b>	<b>77,845</b>	<b>22,000</b>	<b>1,348,411</b>
<b>Depreciation</b>				
At 01 July 2023	-	50,797	9,625	60,422
Charge for year	-	6,762	3,094	9,856
At 30 June 2024	-	<b>57,559</b>	<b>12,719</b>	<b>70,278</b>
<b>Net book values</b>				
At 30 June 2024	<b>1,248,566</b>	<b>20,286</b>	<b>9,281</b>	<b>1,278,133</b>
At 30 June 2023	<b>1,248,566</b>	<b>24,423</b>	<b>12,375</b>	<b>1,285,364</b>

**12. Creditors: amounts falling due within one year**

	2024 £	2023 £
Accruals and deferred income	1,320	1,320
	<b>1,320</b>	<b>1,320</b>

**13. Movement in funds**

**Restricted Funds**

	Balance at 01/07/2023 £	Incoming resources £	Outgoing resources £	Balance at 30/06/2024 £
General	245,398	585,105	(527,897)	302,606
	<b>245,398</b>	<b>585,105</b>	<b>(527,897)</b>	<b>302,606</b>

**Restricted Funds - Previous year**

	Balance at 01/07/2022 £	Incoming resources £	Outgoing resources £	Balance at 30/06/2023 £
General	230,054	600,947	(585,603)	245,398
	<b>230,054</b>	<b>600,947</b>	<b>(585,603)</b>	<b>245,398</b>

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2024**

**14. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	1,278,133	728,256	2,006,389
	<b>1,278,133</b>	<b>728,256</b>	<b>2,006,389</b>
<b>Previous year</b>			
	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	1,285,364	572,667	1,858,031
	<b>1,285,364</b>	<b>572,667</b>	<b>1,858,031</b>

**KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

England & Wales - Charity number 516587

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# Accounts

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**Charity number: 516587**

**Kokni Muslim Association Birmingham**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 30 June 2023**

**Kokni Muslim Association Birmingham**  
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**For the year ended 30 June 2023**

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Statement of Financial Position	6
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**Kokni Muslim Association Birmingham**  
**Report of the Trustees**  
**For the year ended 30 June 2023**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 30 June 2023. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Significant activities**

We wish to affirm that there have been no significant incidents or matters of concern during the 2022-2023 period that necessitate reporting to the charity commission. It brings us great pleasure to present the annual trustees report, encapsulating the manifold endeavours undertaken by our association.

Throughout the year, besides the day to day running of the Masjid and Madrassah, our association in collaboration with various sub-committees, has orchestrated a diverse array of activities, contributing to a year marked by fulfilment and accomplishment. Principal among these activities were events hosted at Masjid Al Falaah, including educational speeches, Ramadan programs, and an annual religious program designed for the families of our members at a local venue. The meticulous efforts of our association members ensured the safety and success of these events for all participants.

Within our routine operational activities, the association facilitated several combined Civil and Nikah marriage ceremonies, bringing joy to our members and the broader community. During times of bereavement, the association played a pivotal role by providing comprehensive support in adherence to government guidelines throughout the funeral process.

Our Outreach team exhibited commendable efforts in and around the Birmingham area. Amidst ongoing operational activities, the team actively provided essential support to the community, including the operation of a food bank catering to individuals and families in need, especially during challenging economic times.

Moreover, a "feed the homeless" initiative continued, distributing hot food packs twice a week in Birmingham city centre for those experiencing homelessness or residing in temporary accommodation. This project extended its reach to two separate women's refuges, benefiting vulnerable women and children from a domestic abuse background. The provision of not only hot meals but also items like bread, fresh fruit, vegetables, and other non-perishable goods met a significant demand.

In the realm of sports and recreational activities, the association's offerings included popular Karate classes for children aged 6 to 16. Additionally, a Scouts program, affiliated with the National Scouts, was initiated, and garnered considerable community interest.

The Management Committee demonstrated noteworthy efforts in promoting these beneficial services, not only for the Kokni community but for the broader community as well. We are pleased to report that all premises and equipment have been diligently maintained to high standards, with necessary annual certifications obtained.

In conclusion, the trustees express contentment with the services provided, considering the health and safety of the wider community. We endorse the financial reports and the trustees report for the 2022-2023 period to be duly filed with the charity commission. Our gratitude extends to the Management Committee, Donors, and Volunteers whose dedication made these achievements possible in the face of challenging economic circumstances.

#### **FINANCIAL REVIEW**

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net overall realised income resources of £1,858,031 (prior year £1,755,078).

##### **Reserves**

The trustees has determined that the appropriate level of free reserves to be maintained which are not invested, will be of 3 months operation costs.

#### **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Kokni Muslim Association Birmingham
<b>Charity registration number</b>	516587

**Kokni Muslim Association Birmingham  
Report of the Trustees Continued  
For the year ended 30 June 2023**

**Principal address**

32 Trinity Road  
Birmingham  
West Midlands  
B6 6AL

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Mr Abdul Latif Osman  
Mr Abdul Rauf Roghey  
Mr Hasan Mia Walele  
Mr Iqbal Walele  
Mr Mohammed Faruq Mhatey

**Independent examiner**

M S Aswani FCCA  
Mibsons Limited  
Chartered Certified Accountants  
180 Birmingham Road  
West Bromwich  
B70 6QG

Approved by the Board of Trustees and signed on its behalf by

.....  
Mr Iqbal Walele



27 January 2024

**Kokni Muslim Association Birmingham  
Independent Examiners Report to the Trustees  
For the year ended 30 June 2023**

I report to the trustees on my examination of the accounts of the charity for the year ended 30 June 2023.

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 examiners statement**

Since the Charity'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 by virtue of my membership of , which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....  
M S Aswani FCCA  
Mibsons Limited  
Chartered Certified Accountants  
180 Birmingham Road  
West Bromwich  
B70 6QG

27 January 2024

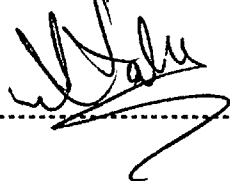
**Kokni Muslim Association Birmingham**  
**Statement of Financial Activities**  
**For the year ended 30 June 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
<b>Income and endowments from:</b>					
Donations and legacies	2	143,154	-	143,154	166,493
Charitable activities	3				
Masjid and Community Projects		110,910	600,947	711,857	503,406
Investments	4				
Bank interest receivable		1,582	-	1,582	35
<b>Total</b>		<b>255,646</b>	<b>600,947</b>	<b>856,593</b>	<b>669,934</b>
<b>Expenditure on:</b>					
Charitable activities	5/6				
Masjid and Community Projects		(168,037)	(585,603)	(753,640)	(795,985)
<b>Total</b>		<b>(168,037)</b>	<b>(585,603)</b>	<b>(753,640)</b>	<b>(795,985)</b>
<b>Net income/expenditure</b>		<b>87,609</b>	<b>15,344</b>	<b>102,953</b>	<b>(126,051)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,525,024	230,054	1,755,078	1,881,129
<b>Total funds carried forward</b>		<b>1,612,633</b>	<b>245,398</b>	<b>1,858,031</b>	<b>1,755,078</b>

**Kokni Muslim Association Birmingham**  
**Statement of Financial Position**  
**As at 30 June 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	11	1,285,364	1,296,971
		<u>1,285,364</u>	<u>1,296,971</u>
<b>Current assets</b>			
Cash at bank and in hand		573,987	459,427
		<u>573,987</u>	<u>459,427</u>
<b>Creditors: amounts falling due within one year</b>	12	(1,320)	(1,320)
<b>Net current assets</b>		<u>572,667</u>	<u>458,107</u>
<b>Total assets less current liabilities</b>		<u>1,858,031</u>	<u>1,755,078</u>
<b>Net assets</b>		<u>1,858,031</u>	<u>1,755,078</u>
<b>The funds of the charity</b>			
Restricted income funds	13	245,398	230,054
Unrestricted income funds		1,612,633	1,525,024
<b>Total funds</b>		<u>1,858,031</u>	<u>1,755,078</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



-----  
Mr Iqbal Walele  
Trustee

27 January 2024

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2023**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Kokni Muslim Association 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 note(s).

**Going concern**

At the time of approving the financial statements, the trustee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustee continue to adopt the going concern basis of accounting in preparing the financial statements.

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are those which are to be used as per specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Equipments	25% Reducing Balance
Motor Vehicle	25% Reducing Balance

**2. Income from donations and legacies**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Donations received	143,154	139,152
Grants received	-	20,000
Gifts in kind	-	7,341
	<u>143,154</u>	<u>166,493</u>

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2023**

**3. Income from charitable activities**

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
<i>Masjid and Community Projects</i>				
Income from charitable activities	110,910	600,947	711,857	503,406

**4. Investment income**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Bank interest receivable	1,582	35
	<u>1,582</u>	<u>35</u>

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2023**

**5. Costs of charitable activities by fund type**

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
<b>Masjid and Community Projects</b>				
Direct cost	40,889	-	40,889	51,637
Staff costs - wages & salaries	79,537	-	79,537	76,215
Sirat conference	-	5,786	5,786	5,320
Zakat	-	98,022	98,022	58,521
Funeral Charges	-	10,435	10,435	20,594
Fidya	-	22,084	22,084	14,599
Homeless Project	-	14,493	14,493	14,977
Food Bank	-	14,123	14,123	14,028
One-Off Donation	-	1,199	1,199	17,492
Printing, Postage and Stationary	4,480	-	4,480	5,647
Rates and Water	1,123	-	1,123	603
Light and heat	10,495	-	10,495	10,903
Insurance	4,304	-	4,304	5,723
Repair and maintenance	11,404	-	11,404	6,660
Internet and Telephone	933	-	933	886
Advertisement	-	-	-	8,826
Depreciation	12,266	-	12,266	16,135
Iftari and Eid	-	49,719	49,719	39,708
Al Makassed Hospital	-	167,606	167,606	423,140
Motor expense	506	-	506	2,151
Pakistan flood appeal	-	66,957	66,957	-
Turkey/Syria appeal	-	131,197	131,197	-
Scouts	-	3,982	3,982	-
	<b>165,937</b>	<b>585,603</b>	<b>751,540</b>	<b>793,765</b>
<b>Support costs</b>				
<b>Masjid and Community Projects</b>				
<b>Governance costs</b>				
Accountancy fees	2,100	-	2,100	2,220
	<b>2,100</b>	<b>-</b>	<b>2,100</b>	<b>2,220</b>
	<b>168,037</b>	<b>585,603</b>	<b>753,640</b>	<b>795,985</b>

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2023**

**6. Costs of charitable activities by activity type**

	2023	2022
	£	£
<b>Activities undertaken directly</b>		
<b>Masjid and Community Projects</b>		
Masjid and Community Projects	40,889	51,637
Staff costs - wages & salaries	79,537	76,215
Accountancy fees	2,100	2,220
Sirat conference	5,786	5,320
Zakat	98,022	58,521
Funeral Charges	10,435	20,594
Fidya	22,084	14,599
Homeless Project	14,493	14,977
Food Bank	14,123	14,028
One-Off Donation	1,199	17,492
Printing, Postage and Stationary	4,480	5,647
Rates and Water	1,123	603
Light and heat	10,495	10,903
Insurance	4,304	5,723
Repair and maintenance	11,404	6,660
Internet and Telephone	933	886
Advertisement	-	8,826
Depreciation	12,266	16,135
Iftari and Eid	49,719	39,708
Al Makassed Hospital	167,606	423,140
Motor expense	506	2,151
Pakistan flood appeal	66,957	-
Turkey/Syria appeal	131,197	-
Scouts	3,982	-
	<b>753,640</b>	<b>795,985</b>
	<b>753,640</b>	<b>795,985</b>

**7. Analysis of support costs**

	2023	2022
	£	£
Governance costs	2,100	2,220

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2023**

**8. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2023	2022
	£	£
Accountancy fees	2,100	2,220
	2,100	2,220

**9. Staff costs and emoluments**

Total staff costs for the year ended 30 June 2023 were:

	2023	2022
	£	£
Salaries and wages	79,537	76,215
	79,537	76,215

	2023	2022
	£	£
Teachers and Scholars	12	12
	12	12

**10. Comparative for the Statement of Financial Activities**

	Unrestricted funds	Restricted funds	2022
	£	£	£
<b>Income and endowments from:</b>			
Donations and legacies	166,493	-	166,493
Charitable activities	109,121	394,285	503,406
Investments	35	-	35
<b>Total</b>	<b>275,649</b>	<b>394,285</b>	<b>669,934</b>
<b>Expenditure on:</b>			
Charitable activities	(187,606)	(608,379)	(795,985)
<b>Total</b>	<b>(187,606)</b>	<b>(608,379)</b>	<b>(795,985)</b>
<b>Net income/expenditure</b>	<b>88,043</b>	<b>(214,094)</b>	<b>(126,051)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	1,436,981	444,148	1,881,129
<b>Total funds carried forward</b>	<b>1,525,024</b>	<b>230,054</b>	<b>1,755,078</b>

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2023**

**11. Tangible fixed assets**

Cost or valuation	Land and Buildings £	Plant and Machinery £	Motor Vehicles £	Total £
At 01 July 2022	1,248,566	74,561	22,000	1,345,127
Additions	-	659	-	659
At 30 June 2023	<u>1,248,566</u>	<u>75,220</u>	<u>22,000</u>	<u>1,345,786</u>
<b>Depreciation</b>				
At 01 July 2022	-	42,656	5,500	48,156
Charge for year	-	8,141	4,125	12,266
At 30 June 2023	<u>-</u>	<u>50,797</u>	<u>9,625</u>	<u>60,422</u>
<b>Net book values</b>				
At 30 June 2023	<u>1,248,566</u>	<u>24,423</u>	<u>12,375</u>	<u>1,285,364</u>
At 30 June 2022	<u>1,248,566</u>	<u>31,905</u>	<u>16,500</u>	<u>1,296,971</u>

**12. Creditors: amounts falling due within one year**

	2023 £	2022 £
Accruals and deferred income	1,320	1,320
	<u>1,320</u>	<u>1,320</u>

**13. Movement in funds**

**Restricted Funds**

	Balance at 01/07/2022 £	Incoming resources £	Outgoing resources £	Balance at 30/06/2023 £
General	230,054	600,947	(585,603)	245,398
	<u>230,054</u>	<u>600,947</u>	<u>(585,603)</u>	<u>245,398</u>

**Restricted Funds - Previous year**

	Balance at 01/07/2021 £	Incoming resources £	Outgoing resources £	Balance at 30/06/2022 £
General	444,148	394,285	(608,379)	230,054
	<u>444,148</u>	<u>394,285</u>	<u>(608,379)</u>	<u>230,054</u>

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2023**

**14. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	1,285,364	572,667	1,858,031
	<b>1,285,364</b>	<b>572,667</b>	<b>1,858,031</b>
<b>Previous year</b>			
	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	1,296,971	458,107	1,755,078
	<b>1,296,971</b>	<b>458,107</b>	<b>1,755,078</b>

**Kokni Muslim Association Birmingham**  
**Detailed Statement of Financial Activities**  
**For the year ended 30 June 2023**

	2023	2022
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	143,154	139,152
Grants receivable	-	20,000
Gifts in kind	-	7,341
	<hr/>	<hr/>
	<b>143,154</b>	<b>166,493</b>
<b>Charitable activities</b>		
Sirat conference	5,413	5,504
Zakat	86,246	69,323
Funeral Charges	15,630	18,484
Fitrana	19,973	14,216
Homeless Projects	10,944	24,681
Food Bank	11,441	24,507
One-Off Donation	-	17,492
Member Fee	21,087	21,061
Madrassa Fees	43,085	43,060
Islamic Relief	45,000	45,000
Iftari and Eid	50,810	37,720
Private Ambulance	-	125
Al Makassed Hospital	190,207	182,233
Pakistan flood appeal	71,517	-
Turkey/Syria appeal	132,076	-
Bangladesh appeal	1,738	-
Scouts.	6,690	-
	<hr/>	<hr/>
	<b>711,857</b>	<b>503,406</b>
<b>Investments</b>		
Bank interest receivable	1,582	35
	<hr/>	<hr/>
	<b>1,582</b>	<b>35</b>
<b>Total incoming resources</b>	<hr/> <b>856,593</b>	<hr/> <b>669,934</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Cost of direct charitable activity	(40,889)	(51,637)
Staff costs - wages & salaries	(79,537)	(76,215)
Sirat conference	(5,786)	(5,320)
Zakat	(98,022)	(58,521)
Funeral Charges	(10,435)	(20,594)
Fidya	(22,084)	(14,599)
Homeless Project	(14,493)	(14,977)
Food Bank	(14,123)	(14,028)
One-Off Donation	(1,199)	(17,492)
Printing, Postage and Stationary	(4,480)	(5,647)
Rates and Water	(1,123)	(603)
Light and heat	(10,495)	(10,903)
Insurance	(4,304)	(5,723)
Repair and maintenance	(11,404)	(6,660)

**Kokni Muslim Association Birmingham**  
**Detailed Statement of Financial Activities Continued**  
**For the year ended 30 June 2023**

Internet and Telephone	(933)	(886)
Advertisement	-	(8,826)
Depreciation	(12,266)	(16,135)
Iftari and Eid	(49,719)	(39,708)
Al Makassed Hospital	(167,606)	(423,140)
Motor expense	(506)	(2,151)
Pakistan flood appeal	(66,957)	-
Turkey/Syria appeal	(131,197)	-
Scouts	(3,982)	-
	<u>(751,540)</u>	<u>(793,765)</u>
<b>SUPPORT COSTS</b>		
<b>Governance costs</b>		
Accountancy fees	(2,100)	(2,220)
	<u>(2,100)</u>	<u>(2,220)</u>
<b>Total resources expended</b>	<u>(753,640)</u>	<u>(795,985)</u>
<b>Net Income</b>	<u><u>102,953</u></u>	<u><u>(126,051)</u></u>

**KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

England & Wales - Charity number 516587

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# Accounts

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**Charity number: 516587**

**Kokni Muslim Association Birmingham**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 30 June 2022**

**Kokni Muslim Association Birmingham**  
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**For the year ended 30 June 2022**

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**Kokni Muslim Association Birmingham**  
**Report of the Trustees**  
**For the year ended 30 June 2022**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 30 June 2022. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**ACHIEVEMENTS AND PERFORMANCE**

**Significant activities**

We declare that there are no serious incidents or other matters of concern for the 2021-2022 period that the trustees should have reported to the charity commission. It is our pleasure to present the annual trustees report where besides the day to day running of the Masjid and the Madrasah, in conjunction with various sub committees and their assigned services, our association has had another eventful and fulfilling year.

The main activities undertaken during this period included various activities held at our Masjid Al Falaah ie. educational speeches, Ramadan programmes and an annual Religious programme for members' families at a local premise. Members of the association have worked hard to make these events safe and successful for all.

In the normal BAU activities, the association has conducted several combined Civil and Nikah marriage ceremonies to the delight of the members and the community at large. During the times of bereavement, our association has been instrumental in the support provided to the community by taking care of all aspects of the funeral process within the stipulated Government guidelines.

Since the Pandemic began, Kokni Muslim Association Birmingham (KMAB) started a new Outreach team to work in and around the Birmingham area. Whilst other BAU activities have continued, the outreach team has been very active in providing essential support to our community. Local outreach work has included an active food-bank providing food for a lot of individuals and families in need particularly during this very challenging economic times.

Additionally, a "feed the homeless" programme has continued with hotfood packs being distributed twice a week in Birmingham city centre for those who sleep rough or are placed in temporary accommodation. The scope of the project includes hot food packs being sent to two separate women's refuge with a total of 50 vulnerable women and children from a domestic abuse background. In addition to the hot food and drinks, other food items like breads, fresh fruit and vegetables and other non perishable food items are made available for which there is a great demand.

In the sports and recreational activities, the association also has very popular Karate classes for ages 6 to 16 years of age with upto 100 children attending. This year Scouts programme has been started which is affiliated to the National Scouts and again this is very popular in the community.

The Management committee has done great deal to promote these beneficial services not only for the benefit of the Kokni community but everyone within the wider community.

All the premises and equipment have been maintained to a high standard including annual certifications where needed. Overall, the trustees believe that the present MC has managed to exceed the expected standards required by the Association. We thank them for their hard work in achieving these goals. The Trustees are also very appreciative of all the Donors and Volunteers, who have made all the above possible in the most challenging of times in the current economic crisis.

In Summary, the trustees are happy with all the services provided, factoring in the health and safety of the wider community and are happy for the financial reports and the trustees report for 2021- 2022 to be filed with the charity commission.

**FINANCIAL REVIEW**

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net overall realised income resources of £1,755,078(prior year £1,881,129).

**Reserves**

The trustees has determined that the appropriate level of free reserves to be maintained which are not invested, will be of 3 months operation costs.

**Kokni Muslim Association Birmingham  
Report of the Trustees Continued  
For the year ended 30 June 2022**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Kokni Muslim Association Birmingham
<b>Charity registration number</b>	516587
<b>Principal address</b>	32 Trinity Road Birmingham West Midlands B6 6AL

**Trustees**


The trustees and officers serving during the year and since the year end were as follows:

Mr Abdul Latif Osman  
Mr Abdul Rauf Roghey  
Mr Hasan Mia Walele  
Mr Iqbal Walele  
Mr Mohammed Faruq Mhatey

**Independent examiner**

M S Aswani FCCA  
Mibsons Limited  
Chartered Certified Accountants  
180 Birmingham Road  
West Bromwich  
B70 6QG

Approved by the Board of Trustees and signed on its behalf by

  
.....  
Mr Abdul Latif Osman

06 March 2023

**Kokni Muslim Association Birmingham  
Independent Examiners Report to the Trustees  
For the year ended 30 June 2022**

I report to the trustees on my examination of the accounts of the charity for the year ended 30 June 2022.

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 examiners statement**

Since the Charity'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 by virtue of my membership of , which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



M S Aswani FCCA  
Mibsons Limited  
Chartered Certified Accountants  
180 Birmingham Road  
West Bromwich  
B70 6QG

06 March 2023

**Kokni Muslim Association Birmingham**  
**Statement of Financial Activities**  
**For the year ended 30 June 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
<b>Income and endowments from:</b>					
Donations and legacies	2	166,493	-	166,493	147,754
Charitable activities	3				
Masjid and Community Projects		109,121	394,285	503,406	786,443
Investments	4				
Bank interest receivable		35	-	35	35
<b>Total</b>		<b>275,649</b>	<b>394,285</b>	<b>669,934</b>	<b>934,232</b>
<b>Expenditure on:</b>					
Charitable activities	5/6				
Masjid and Community Projects		(187,606)	(608,379)	(795,985)	(533,155)
<b>Total</b>		<b>(187,606)</b>	<b>(608,379)</b>	<b>(795,985)</b>	<b>(533,155)</b>
<b>Net income/expenditure</b>		<b>88,043</b>	<b>(214,094)</b>	<b>(126,051)</b>	<b>401,077</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,436,981	444,148	1,881,129	1,480,052
<b>Total funds carried forward</b>		<b>1,525,024</b>	<b>230,054</b>	<b>1,755,078</b>	<b>1,881,129</b>

**Kokni Muslim Association Birmingham**  
**Statement of Financial Position**  
**As at 30 June 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	1,296,971	1,293,815
		<b>1,296,971</b>	<b>1,293,815</b>
<b>Current assets</b>			
Debtors	12	-	1,900
Cash at bank and in hand		459,427	585,414
		<b>459,427</b>	<b>587,314</b>
<b>Creditors: amounts falling due within one year</b>	13	(1,320)	-
<b>Net current assets</b>		<b>458,107</b>	<b>587,314</b>
<b>Total assets less current liabilities</b>		<b>1,755,078</b>	<b>1,881,129</b>
<b>Net assets</b>		<b>1,755,078</b>	<b>1,881,129</b>
<b>The funds of the charity</b>			
Restricted income funds	14	230,054	444,148
Unrestricted income funds		1,525,024	1,436,981
<b>Total funds</b>		<b>1,755,078</b>	<b>1,881,129</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



-----  
Mr Abdul Latif Osman  
Trustee

06 March 2023

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2022**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Kokni Muslim Association 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 note(s).

**Going concern**

At the time of approving the financial statements, the trustee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustee continue to adopt the going concern basis of accounting in preparing the financial statements.

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are those which are to be used as per specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Equipments	25% Reducing Balance
Motor Vehicle	25% Reducing Balance

**2. Income from donations and legacies**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Donations received	139,152	87,578
Grants received	20,000	54,882
Gifts in kind	7,341	5,294
	<b>166,493</b>	<b>147,754</b>

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2022**

**3. Income from charitable activities**

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
<i>Masjid and Community Projects</i>				
Income from charitable activities	109,121	394,285	503,406	786,443

**4. Investment income**

	2022 £	2021 £
<b>Unrestricted funds</b>		
Bank interest receivable	35	35
	35	35

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2022**

**5. Costs of charitable activities by fund type**

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
<b>Masjid and Community Projects</b>				
Direct cost	51,637	-	51,637	28,616
Staff costs - wages & salaries	76,215	-	76,215	73,941
Sirat conference	-	5,320	5,320	-
Zakat	-	58,521	58,521	69,691
Funeral Charges	-	20,594	20,594	43,501
Fidya	-	14,599	14,599	9,200
Homeless Project	-	14,977	14,977	9,766
Food Bank	-	14,028	14,028	8,055
One-Off Donation	-	17,492	17,492	1,989
Printing, Postage and Stationary	5,647	-	5,647	3,976
Rates and Water	603	-	603	566
Light and heat	10,903	-	10,903	9,046
Insurance	5,723	-	5,723	3,701
Repair and maintenance	6,660	-	6,660	5,771
Internet and Telephone	886	-	886	845
Advertisement	8,826	-	8,826	-
Depreciation	16,135	-	16,135	16,937
Iftari and Eid	-	39,708	39,708	482
Al Makassed Hospital	-	423,140	423,140	245,037
Motor expense	2,151	-	2,151	-
	<b>185,386</b>	<b>608,379</b>	<b>793,765</b>	<b>531,120</b>
<b>Support costs</b>				
<b>Masjid and Community Projects</b>				
<b>Governance costs</b>				
Accountancy fees	2,220	-	2,220	2,035
	<b>2,220</b>	<b>-</b>	<b>2,220</b>	<b>2,035</b>
	<b>187,606</b>	<b>608,379</b>	<b>795,985</b>	<b>533,155</b>

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2022**

**6. Costs of charitable activities by activity type**

	2022	2021
	£	£
<b>Activities undertaken directly</b>		
<b>Masjid and Community Projects</b>		
Masjid and Community Projects	51,637	28,616
Staff costs - wages & salaries	76,215	73,941
Accountancy fees	2,220	2,035
Sirat conference	5,320	-
Zakat	58,521	69,691
Funeral Charges	20,594	43,501
Fidya	14,599	9,200
Homeless Project	14,977	9,766
Food Bank	14,028	8,055
One-Off Donation	17,492	1,989
Printing, Postage and Stationary	5,647	3,976
Rates and Water	603	566
Light and heat	10,903	9,046
Insurance	5,723	3,701
Repair and maintenance	6,660	5,771
Internet and Telephone	886	845
Advertisement	8,826	-
Depreciation	16,135	16,937
Iftari and Eid	39,708	482
Al Makassed Hospital	423,140	245,037
Motor expense	2,151	-
	<b>795,985</b>	<b>533,155</b>
	<b>795,985</b>	<b>533,155</b>

**7. Analysis of support costs**

	2022	2021
	£	£
Governance costs	2,220	2,035

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2022**

**8. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2022	2021
	£	£
Accountancy fees	2,220	2,035

**9. Staff costs and emoluments**

Total staff costs for the year ended 30 June 2022 were:

	2022	2021
	£	£
Salaries and wages	76,215	73,941
	<b>76,215</b>	<b>73,941</b>

	2022	2021
	£	£
Teachers and Scholars	12	14
	<b>12</b>	<b>14</b>

**10. Comparative for the Statement of Financial Activities**

	Unrestricted funds	Restricted funds	2021
	£	£	£
<b>Income and endowments from:</b>			
Donations and legacies	102,872	44,882	147,754
Charitable activities	89,625	696,818	786,443
Investments	35	-	35
<b>Total</b>	<b>192,532</b>	<b>741,700</b>	<b>934,232</b>
<b>Expenditure on:</b>			
Charitable activities	(145,434)	(387,721)	(533,155)
<b>Total</b>	<b>(145,434)</b>	<b>(387,721)</b>	<b>(533,155)</b>
<b>Net income</b>	<b>47,098</b>	<b>353,979</b>	<b>401,077</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	1,389,883	90,169	1,480,052
<b>Total funds carried forward</b>	<b>1,436,981</b>	<b>444,148</b>	<b>1,881,129</b>

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2022**

**11. Tangible fixed assets**

Cost or valuation	Land and Buildings £	Plant and Machinery £	Motor Vehicles £	Total £
At 01 July 2021	1,232,666	71,170	22,000	1,325,836
Additions	15,900	3,391	-	19,291
At 30 June 2022	<b>1,248,566</b>	<b>74,561</b>	<b>22,000</b>	<b>1,345,127</b>
<b>Depreciation</b>				
At 01 July 2021	-	32,021	-	32,021
Charge for year	-	10,635	5,500	16,135
At 30 June 2022	-	<b>42,656</b>	<b>5,500</b>	<b>48,156</b>
<b>Net book values</b>				
At 30 June 2022	<b>1,248,566</b>	<b>31,905</b>	<b>16,500</b>	<b>1,296,971</b>
At 30 June 2021	<b>1,232,666</b>	<b>39,149</b>	<b>22,000</b>	<b>1,293,815</b>

**12. Debtors**

	2022 £	2021 £
<b>Amounts due within one year:</b>		
Other debtors	-	1,900
	-	<b>1,900</b>

**13. Creditors: amounts falling due within one year**

	2022 £	2021 £
Accruals and deferred income	1,320	-
	<b>1,320</b>	-

**14. Movement in funds**

**Restricted Funds**

	Balance at 01/07/2021 £	Incoming resources £	Outgoing resources £	Balance at 30/06/2022 £
General	444,148	394,285	(608,379)	230,054
	<b>444,148</b>	<b>394,285</b>	<b>(608,379)</b>	<b>230,054</b>

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2022**

**Restricted Funds - Previous year**

	Balance at 01/07/2020	Incoming resources	Outgoing resources	Balance at 30/06/2021
	£	£	£	£
General	90,169	741,700	(387,721)	444,148
	<b>90,169</b>	<b>741,700</b>	<b>(387,721)</b>	<b>444,148</b>

**15. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	1,296,971	458,107	1,755,078
	<b>1,296,971</b>	<b>458,107</b>	<b>1,755,078</b>

**Previous year**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	1,293,815	587,314	1,881,129
	<b>1,293,815</b>	<b>587,314</b>	<b>1,881,129</b>

**KOKNI MUSLIM ASSOCIATION BIRMINGHAM**

England & Wales - Charity number 516587

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# Accounts

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**Charity number: 516587**

**Kokni Muslim Association Birmingham**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 30 June 2021**

**Kokni Muslim Association Birmingham**  
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**For the year ended 30 June 2021**

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**Kokni Muslim Association Birmingham**  
**Report of the Trustees**  
**For the year ended 30 June 2021**

Mibsons LimitedThe Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 30 June 2021. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**Kokni Muslim Association Birmingham**  
**Report of the Trustees Continued**  
**For the year ended 30 June 2021**

**ACHIEVEMENTS AND PERFORMANCE**

**Significant activities**

We declare that there are no serious incidents or other matters of concern for the 2020-2021 period that the trustees should have reported to the charity commission. It is our pleasure to present the annual trustees report where besides the day to day running of the Masjid and the Madrasah, in conjunction with various sub committees and their assigned services, our association has had another eventful and fulfilling year.

The main activities undertaken during this period included various activities held at our Masjid Al Falaah ie. educational speeches, Ramadan programmes and an annual Religious programme for members' families at a local premise. Members of the association have worked hard to make these events safe and successful for all with even more vigour when the Covid Lockdowns impacted these services since March 2020.

In the normal BAU activities, the association has conducted several Integrated Civil and religious marriage ceremonies to the delight of the members and the community at large. Additionally during the times of bereavement, our association has been instrumental in the support provided to the community by taking care of all aspects of the funeral process within the stipulated Government guidelines.

Since the Pandemic began, Kokni Muslim Association Birmingham (KMAB) started a new Outreach team to work in and around the Birmingham area. Whilst other BAU activities have had to be scaled back or stopped altogether as per the Covid guidelines, the outreach team has been very active in providing essential support to our community.

Local outreach work has included a very active food-bank providing food for a lot of families that were isolating, vulnerable, needy or without any recourse to food. New partnership networks were struck with other charities to provide support in servicing co-ordinated lists of beneficiaries supplied by The Active Well Being Society on behalf of the Birmingham City Council. Details of families needing food were provided by Age UK, Birmingham settlement, Local schools, hospitals to name a few. In the following 18 months, over 10,000 food packs have been assembled onsite and delivered to those in need.

Additionally, a "feed the homeless" programme was started with hotfood packs being distributed once a week in Birmingham city centre for those who sleep rough or are placed in temporary accommodation. The scope of the project widened immediately to two separate women's refuge with a total of 50 vulnerable women and children from a domestic abuse background were supported through this project.

The exponential rise in demand for the hot-food packs has enforced KMAB to increase the services to twice a week from March 2021. Networking with other charities and delivery partners has now ensured that the hot food packs are now available 7 days a week.

The association has followed the government guidelines by curtailing and stopping activities not lending themselves to social distancing, where in the normal BAU activities congregational prayers were stopped as per the directive. These were resumed only with restricted numbers to conform with:

- social distancing
- introduction of regular disinfection schedule
- providing automatic sanitisation dispensers
- disposable prayer mats
- enforcing face masks,
- introducing one way systems

All of these along with a widespread awareness campaign to help change mindset of worshippers and aid in the stopping of the spread of the virus.

KMAB also introduced online educational platforms for many of our educational activities that were suspended and then resumed onsite following government guidance.

Wedding / Civil ceremonies were suspended as per the directives, and when re-introduced this conformed to a drastic reduction in numbers in attendance as per Government guidelines.

The funeral services, however, had to be increased with the surge in demand for this service due to Covid. KMAB procured the necessary PPE equipment for the health and safety of the Funeral team and close relations in attendance of the funeral. The numbers in attendance were also reduced and enforced according to the guidelines from the Government.

The Management committee has done great deal to promote these beneficial services not only for the benefit of the Kokni community but everyone within the wider community.

**Kokni Muslim Association Birmingham**  
**Report of the Trustees Continued**  
**For the year ended 30 June 2021**

All the premises and equipment have been maintained to a high standard including annual certifications where needed. Overall, the trustees believe that the present MC has managed to exceed the expected standards required by the Association. We thank them for their hard work in achieving these goals. The Trustees are also very appreciative of all the Donors and Volunteers, who have made all the above possible in the most challenging of times due to the advent of Covid.

In Summary, the trustees are happy with all the services provided, the changes implemented in accordance with the Government guidelines due to the pandemic for the health and safety of the wider community and are happy for the financial reports and the trustees report for 2020- 2021 to be filed with the charity commission.

**FINANCIAL REVIEW**

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net overall realised income resources of £1,882,383 (prior year £1,480,053).

**Reserves**

The trustees has determined that the appropriate level of free reserves to be maintained which are not invested, will be of 3 months operation costs.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Kokni Muslim Association Birmingham
<b>Charity registration number</b>	516587
<b>Principal address</b>	32 Trinity Road Birmingham West Midlands B6 6AL

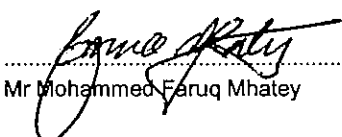
**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Mr Abdul Latif Osman  
Mr Abdul Rauf Roghey  
Mr Hasan Mia Walele  
Mr Iqbal Walele  
Mr Mohammed Faruq Mhatey

<b>Independent examiners</b>	Mibsons Limited 180 Birmingham Road West Bromwich West Midlands B70 6QG
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Approved by the Board of Trustees and signed on its behalf by

  
.....  
Mr Mohammed Faruq Mhatey

24 February 2022

**Kokni Muslim Association Birmingham  
Independent Examiners Report to the Trustees  
For the year ended 30 June 2021**

I report to the trustees on my examination of the accounts of the charity for the year ended 30 June 2021.

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 examiners statement**

Since the Charity'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 by virtue of my membership of , which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Shoaib FCCA*

.....  
Mibsons Limited  
180 Birmingham Road  
West Bromwich  
West Midlands  
B70 6QG

24 February 2022


**Kokni Muslim Association Birmingham**  
**Statement of Financial Activities**  
**For the year ended 30 June 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
<b>Income and endowments from:</b>					
Donations and legacies	2	102,872	44,882	147,754	91,788
Charitable activities	3				
Masjid and Community Projects		89,625	696,818	786,443	291,813
Investments	4				
Bank interest receivable		35	-	35	68
<b>Total</b>		<b>192,532</b>	<b>741,700</b>	<b>934,232</b>	<b>383,669</b>
<b>Expenditure on:</b>					
Charitable activities	5/6				
Masjid and Community Projects		(145,434)	(387,721)	(533,155)	(329,776)
<b>Total</b>		<b>(145,434)</b>	<b>(387,721)</b>	<b>(533,155)</b>	<b>(329,776)</b>
<b>Net income</b>		<b>47,098</b>	<b>353,979</b>	<b>401,077</b>	<b>53,893</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,389,883	90,169	1,480,052	1,426,160
<b>Total funds carried forward</b>		<b>1,436,981</b>	<b>444,148</b>	<b>1,881,129</b>	<b>1,480,053</b>

**Kokni Muslim Association Birmingham**  
**Statement of Financial Position**  
**As at 30 June 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	1,293,815	1,278,488
		<u>1,293,815</u>	<u>1,278,488</u>
<b>Current assets</b>			
Debtors	12	1,900	5,000
Cash at bank and in hand		585,414	196,565
		<u>587,314</u>	<u>201,565</u>
<b>Net current assets</b>		<u>587,314</u>	<u>201,565</u>
<b>Total assets less current liabilities</b>		<u>1,881,129</u>	<u>1,480,053</u>
<b>Net assets</b>		<u>1,881,129</u>	<u>1,480,053</u>
<b>The funds of the charity</b>			
Restricted income funds	13	444,148	90,169
Unrestricted income funds		1,436,981	1,389,884
<b>Total funds</b>		<u>1,881,129</u>	<u>1,480,053</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

  
 -----  
 Mr Mohammed Farid Mhatey  
 Trustee  
 24 February 2022

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Kokni Muslim Association 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 note(s).

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are those which are to be used as per specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Equipments	25% Reducing Balance
Motor Vehicle	25% Reducing Balance

**2. Income from donations and legacies**

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Donations received	87,578	-	87,578	75,912
Grants received	10,000	44,882	54,882	15,876
Gifts in kind	5,294	-	5,294	-
	<u>102,872</u>	<u>44,882</u>	<u>147,754</u>	<u>91,788</u>

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2021**

**3. Income from charitable activities**

	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Masjid and Community Projects	89,625	696,818	786,443	291,813

**4. Investment income**

	2021 £	2020 £
<b>Unrestricted funds</b>		
Bank interest receivable	35	68
	35	68

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2021**

**5. Costs of charitable activities by fund type**

	Unrestricted funds £	Restricted funds £	2021 £	2020 £
<b>Masjid and Community Projects</b>				
Direct cost	28,616	-	28,616	16,524
Staff costs - wages & salaries	73,941	-	73,941	68,873
Sirat conference	-	-	-	5,042
Zakat	-	69,691	69,691	108,867
Funeral Charges	-	43,501	43,501	32,502
Firtana	-	-	-	6,176
Fidya	-	9,200	9,200	2,278
Homeless Project	-	9,766	9,766	2,927
Food Bank	-	8,055	8,055	2,055
One-Off Project	-	-	-	308
One-Off Donation	-	1,989	1,989	31,802
Printing, Postage and Stationary	3,976	-	3,976	1,617
Rates and Water	566	-	566	707
Light and heat	9,046	-	9,046	8,248
Insurance	3,701	-	3,701	3,701
Repair and maintenance	5,771	-	5,771	16,357
Internet and Telephone	845	-	845	2,823
Advertisement	-	-	-	2,960
Depreciation	16,937	-	16,937	15,084
Iftari and Eid	-	482	482	-
Al Makassed Hospital	-	245,037	245,037	-
	<b>143,399</b>	<b>387,721</b>	<b>531,120</b>	<b>328,851</b>
<b>Support costs</b>				
<b>Masjid and Community Projects</b>				
<b>Governance costs</b>				
Accountancy fees	2,035	-	2,035	925
	<b>2,035</b>	<b>-</b>	<b>2,035</b>	<b>925</b>
	<b>145,434</b>	<b>387,721</b>	<b>533,155</b>	<b>329,776</b>

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2021**

**6. Costs of charitable activities by activity type**

	2021	2020
	£	£
<b>Activities undertaken directly</b>		
<b>Masjid and Community Projects</b>		
Masjid and Community Projects	28,616	16,524
Staff costs - wages & salaries	73,941	68,873
Accountancy fees	2,035	925
Sirat conference	-	5,042
Zakat	69,691	108,867
Funeral Charges	43,501	32,502
Firtana	-	6,176
Fidya	9,200	2,278
Homeless Project	9,766	2,927
Food Bank	8,055	2,055
One-Off Project	-	308
One-Off Donation	1,989	31,802
Printing, Postage and Stationary	3,976	1,617
Rates and Water	566	707
Light and heat	9,046	8,248
Insurance	3,701	3,701
Repair and maintenance	5,771	16,357
Internet and Telephone	845	2,823
Advertisement	-	2,960
Depreciation	16,937	15,084
Iftari and Eid	482	-
Al Makassed Hospital	245,037	-
	<u>533,155</u>	<u>329,776</u>
	<u>533,155</u>	<u>329,776</u>

**7. Analysis of support costs**

	2021	2020
	£	£
Governance costs	2,035	925

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2021**

**8. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2021	2020
	£	£
Accountancy fees	2,035	925
	2,035	925

**9. Staff costs and emoluments**

Total staff costs for the year ended 30 June 2021 were:

	2021	2020
	£	£
Salaries and wages	73,941	68,873
	73,941	68,873

	2021	2020
Teachers and Scholars	14	14
	14	14

**10. Comparative for the Statement of Financial Activities**

	Unrestricted funds	Restricted funds	2020
	£	£	£
<b>Income and endowments from:</b>			
Donations and legacies	75,912	15,876	91,788
Charitable activities	51,788	240,025	291,813
Investments	68	-	68
<b>Total</b>	<b>127,768</b>	<b>255,901</b>	<b>383,669</b>
<b>Expenditure on:</b>			
Charitable activities	(137,819)	(191,957)	(329,776)
<b>Total</b>	<b>(137,819)</b>	<b>(191,957)</b>	<b>(329,776)</b>
<b>Net income/expenditure</b>	<b>(10,051)</b>	<b>63,944</b>	<b>53,893</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	1,399,935	26,225	1,426,160
<b>Total funds carried forward</b>	<b>1,389,884</b>	<b>90,169</b>	<b>1,480,053</b>

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2021**

**11. Tangible fixed assets**

Cost or valuation	Land and Buildings £	Plant and Machinery £	Motor Vehicles £	Total £
At 01 July 2020	1,232,666	60,906	-	1,293,572
Additions	-	10,264	22,000	32,264
At 30 June 2021	<u>1,232,666</u>	<u>71,170</u>	<u>22,000</u>	<u>1,325,836</u>
<b>Depreciation</b>				
At 01 July 2020	-	15,084	-	15,084
Charge for year	-	16,937	-	16,937
At 30 June 2021	<u>-</u>	<u>32,021</u>	<u>-</u>	<u>32,021</u>
<b>Net book values</b>				
At 30 June 2021	<u>1,232,666</u>	<u>39,149</u>	<u>22,000</u>	<u>1,293,815</u>
At 30 June 2020	<u>1,232,666</u>	<u>45,822</u>	<u>-</u>	<u>1,278,488</u>

**12. Debtors**

	2021 £	2020 £
Amounts due within one year:		
Other debtors	1,900	5,000
	<u>1,900</u>	<u>5,000</u>

**13. Movement in funds**

**Restricted Funds**

	Balance at 01/07/2020 £	Incoming resources £	Outgoing resources £	Balance at 30/06/2021 £
General	90,169	741,700	(387,721)	444,148
	<u>90,169</u>	<u>741,700</u>	<u>(387,721)</u>	<u>444,148</u>

**Restricted Funds - Previous year**

	Balance at 01/07/2019 £	Incoming resources £	Outgoing resources £	Balance at 30/06/2020 £
General	26,225	255,901	(191,957)	90,169
	<u>26,225</u>	<u>255,901</u>	<u>(191,957)</u>	<u>90,169</u>

**Kokni Muslim Association Birmingham**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 June 2021**

**14. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	1,293,815	587,314	1,881,129
	<u>1,293,815</u>	<u>587,314</u>	<u>1,881,129</u>
<b>Previous year</b>			
	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	1,278,488	201,565	1,480,053
	<u>1,278,488</u>	<u>201,565</u>	<u>1,480,053</u>