

**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**  
**Contents Page**  
**For the year ended 30 June 2021**

Report of the Trustees	1 to 5
Independent Examiner's Report to the Trustees	6
Statement of Financial Activities	7
Statement of Financial Position	8
Notes to the Financial Statements	9 to 13
Detailed Statement of Financial Activities	14 to 15

**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

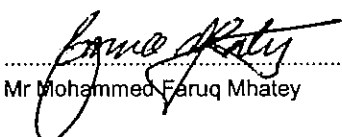
**Trustees**

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
------------------------------	---

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
	<u>35</u>	<u>68</u>

**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>