

**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**  
**Contents Page**  
**For the year ended 30 June 2022**

Report of the Trustees	1 to 3
Independent Examiner's Report to the Trustees	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

**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>