

**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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**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

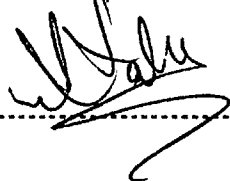
**Kokni Muslim Association Birmingham**  
**Statement of Financial Activities**  
**For the year ended 30 June 2023**

	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>		<u>255,646</u>	<u>600,947</u>	<u>856,593</u>	<u>669,934</u>
<b>Expenditure on:</b>					
Charitable activities	5/6				
Masjid and Community Projects		(168,037)	(585,603)	(753,640)	(795,985)
<b>Total</b>		<u>(168,037)</u>	<u>(585,603)</u>	<u>(753,640)</u>	<u>(795,985)</u>
<b>Net income/expenditure</b>		<b>87,809</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>		<u><u>1,612,633</u></u>	<u><u>245,398</u></u>	<u><u>1,858,031</u></u>	<u><u>1,755,078</u></u>

**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:



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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):

	<b>2023</b>	<b>2022</b>
	£	£
Accountancy fees	2,100	2,220
	<b>2,100</b>	<b>2,220</b>

**9. Staff costs and emoluments**

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

	<b>2023</b>	<b>2022</b>
	£	£
Salaries and wages	79,537	76,215
	<b>79,537</b>	<b>76,215</b>

	<b>2023</b>	<b>2022</b>
	£	£
Teachers and Scholars	12	12
	<b>12</b>	<b>12</b>

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

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2022</b>
	£	£	£
<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
	<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	-
	<b>711,857</b>	<b>503,406</b>
<b>Investments</b>		
Bank interest receivable	1,582	35
	<b>1,582</b>	<b>35</b>
<b>Total incoming resources</b>	<b>856,593</b>	<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>