

**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 to 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  
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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>
		<u>2,349,790</u>	<u>-</u>	<u>2,349,790</u>	<u>91,938</u>
<b>Charitable activities</b>	5				
Charitable Activity		<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>		<b>(1,985,870)</b>	<b>(20,519)</b>	<b>(2,006,389)</b>	<b>148,358</b>
<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><u>(282,087)</u></u>	<u><u>282,087</u></u>	<u><u>-</u></u>	<u><u>2,006,389</u></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 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><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)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>1,144,606</u></b>	<b><u>(3,150,995)</u></b>	<b><u>(2,006,389)</u></b>

**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
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>1,858,031</u></b>	<b><u>148,358</u></b>	<b><u>2,006,389</u></b>

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
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>861,702</u></b>	<b><u>(713,344)</u></b>	<b><u>148,358</u></b>

**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