Charity number: 1142985

Mohammadi Charitable Trust

Trustees' report and financial statements

for the year ended 31 December 2025

Mohammadi Charitable Trust

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Mohammadi Charitable Trust

Legal and administrative information

Charity number	1142985
Public address	7 The Hedgerow Blackburn BB2 7QU
Trustees	Shabir Patel Sabiha Patel Sajeed Patel Shanaj Patel
Accountants	Ilyas Patel (Accountants) Limited Chartered Certified Accountants Soloman House Belgrave Court Caxton Road Fulwood Preston PR2 8BP

Report of the trustees for the year ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025. The trustees who served during the year and up to the date of this report are as follows:-

Shabir Patel
Sabiha Patel
Sajeed Patel
Shanaj Patel

Structure, governance and management

The Mohammadi Charitable Trust, was constituted on 20th July 2011 and is registered with the Charity Commission under charity number 1142985.

Trustees are appointed by the Board of Trustees. The procedure to appoint or withdraw a trustee is in accordance with the constitution. There are informal procedures in place for the induction and training of new trustees. The trustees are also encouraged to attend relevant external briefing training courses.

The Board of Trustees are responsible for the management of the risks faced by the charity. Risks are

Objectives and activities

The objectives of the trust as per the Constitution are:-

a) to donate funds to support organisations/institutions internationally which provide religious or otherwise educations to the poor and needy
b) to donate funds to organisations/bodies which advance religion or provide public services
c) support and provide funds to organisations/institutions which relieve sickness and preserve and protect good health
d) to relieve poverty

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. These activities fit within the following descriptions of charitable purposes as set out in the Charities Act, for the benefit of the public:-

a) the advancement of religion
b) the advancement of education
c) the prevention or relief of poverty

Achievements and performance

The trust has maintained its objectives by providing funds to organisations and institutions that provide services to those in need.

The trust has also maintained its duty to undertake and arrange assessments to ensure that hazards are bein properly identified and appropriate protective measures are in place to assist in minimising the possibility of los from risk. Periodic reviews take place to assess the performance of the systems implemented.

Financial review

The trust's principal funding source is from donations and rental income. Overheads have remained consistent. The financial situation of the trust continues to be satisfactory. The present level of funding is adequate to support the continuation of the trust and the trustees consider the financial position of the charity t be satisfactory.

Reserves policy

The trustees consider the level of reserves to be more than adequate for the charity's needs. As the trust has no financial obligations and almost 100% of funds are used to support other organisations as and when they are available, it is not considered necessary to have a reserves figure set at 3-6 months of running costs as there are none.

Plans for future periods

The trustees plan to maintain the activities as in past periods in order to continue to support other organisations that meet the trust's charitable objectives.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these 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;

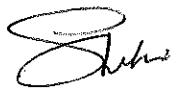
- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial postion of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 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.

On behalf of the board



Shabir Patel
Trustee

Independent examiner's report to the trustees to the unaudited financial statements of Mohammadi Charitable Trust

I report on the accounts of Mohammadi Charitable Trust for the year ended 31 December 2025 as set out on pages 2 to 18.

Respective responsibilities of trustees and independent examiner
As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's statement
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with thos records. It also includes consideration of any unusual items or disclosued in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's unqualified statement
In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any materials respect the requirements:
- to keep proper accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

..... 9th October 2026

Ilyas Patel BA (Hons); FCCA
Independent Examiner
Soloman House, Belgrave Court
Fulwood
Preston
Lancashire
PR2 9PL

Date

Mohammadi Charitable Trust			Charity No (if any)	1142985	CC17a
Annual accounts for the period					
Period start date	01/01/2025	To	Period end date	31/12/2025	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Incoming resources (Note 3)			F01	F02	F03	F04	F05
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	-	59,930	-	59,930	123,219
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	14,000	-	14,000	14,000
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	-	73,930	-	73,930	137,219
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	-	77,770	-	77,770	74,981
Governance costs		S11	-	900	-	900	900
Other resources expended		S12	-	408	-	408	699
Total resources expended		S13	-	79,078	-	79,078	76,580
Net incoming/(outgoing) resources before transfers		S14	-	- 5,148	-	- 5,148	60,639
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	-	- 5,148	-	- 5,148	60,639
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	-	- 5,148	-	- 5,148	60,639
Total funds brought forward		S20	-	271,619	-	271,619	210,980
Total funds carried forward		S21	-	266,471	-	266,471	271,619

Section B Balance sheet

	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets		F01	F02	F03	F04	F05
Tangible assets (Note 9)	B01	-	193,087	-	193,087	193,087
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	-	193,087	-	193,087	193,087
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	8,478	-	8,478	7,463
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	-	66,990	-	66,990	75,486
Total current assets	B09	-	75,468	-	75,468	82,949
Creditors: amounts falling due within one year (Note 12)	B10	-	2,084	-	2,084	4,417
Net current assets/(liabilities)	B11	-	73,384	-	73,384	78,532
Total assets less current liabilities	B12	-	266,471	-	266,471	271,619
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	-	266,471	-	266,471	271,619
Funds of the Charity						
Unrestricted funds	B16	-			-	-
	B17	-			-	-
Restricted income funds (Note 13)	B18		266,471		266,471	271,619
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	-	266,471	-	266,471	271,619

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
[redacted]		
	SHABIR PATEL	08/10/26

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* ☐ Accounting Standards;

  or ☐ Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

Give details in this box of any material changes that have been made.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Give details in this box of any material changes that have been made.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • the trustees are virtually certain they will receive the resources; and • the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C	Notes to the accounts	(cont)

Note 3 **Analysis of incoming resources**

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Zakaat donations received	59,930	123,219
	Other donations received		-
		-	-
		-	-
		-	-
	Total	59,930	123,219
Activities for generating funds		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income	Rental income	14,000	14,000
		-	-
		-	-
		-	-
		-	-
	Total	14,000	14,000
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)

Note 4 **Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
		-	-
	Total	-	-
Charitable activities	Zakaat Donations	77,770	74,981
	Lillah Donations	-	-
		-	-
		-	-
		-	-
	Total	77,770	74,981
Governance costs	Accountancy	900	900
		-	-
		-	-
	Total	900	900

Section C Notes to the accounts (cont)

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

	This year	Last year
Number of trustees who were paid expenses		
Nature of the expenses		
Total amount paid	£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	900	900
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	NONE	NONE

Note 7 Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	-	-

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work: Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C	Notes to the accounts	(cont)

Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
Provision of religious education & relief of poverty	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking	£

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
Imdadul Muslimeen	Provision of religious education & relief of poverty	8,050
		-
		-
		-
		-
		-
		-
		-
		-
	Total grants to institutions	**8,050**

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	193,087	-	-	-	-	193,087
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	193,087	-	-	-	-	193,087

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	
** Rate						
Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	193,087	-	-	-	-	193,087
Carried forward	193,087	-	-	-	-	193,087

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Section C	Notes to the accounts	(cont)

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	
Market Value	

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	8,478.0	7,463.0	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	8,478.0	7,463.0	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	1,184	3,517	-	-
Accruals and deferred income	900	900	-	-
Total	2,084	4,417	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

Section C Notes to the accounts (cont)

Note 13 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- **permanent endowment funds (PE);**
- **expendable endowment funds (EE); and**
- **restricted income funds, including special trusts, of the charity (R).**

Fund Name	Type PE, EE or R	Purpose and Restrictions
Lillah	R	To provide grants and funding to charitable organisations
Zakaat	R	To provide grants and funding to charitable organisations

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Lillah	-	-	-	-	-	-
Zakaat	160,233	59,930	- 77,770	-	-	142,393
Other	111,386	14,000	- 1,308	-	-	124,078
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	271,619	73,930	- 79,078	-	-	266,471

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

ote 15 Additional Disclosures

he following are significant matters which are not covered in other notes and need to be included to provide proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.