AL- MADINA INTERNATIONAL ISLAMIC INSTITUTION SYLHET
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Al- Madina International Islamic Institution Sylhet
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Al- Madina International Islamic Institution Sylhet
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	Mr Fozlur Rahman (resigned 01/02/2025) Mr Mohammed Gulam Kibria Mr Yunus Mankda Mr Muhammed Meraj
Charity Number	1149207
Principal Address	32 Station Road London E12 5BT
Independent Examiner	Askir Ali Quilfords Ltd Chartered Certified Accountants

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives
The principal objectives and aims of the charity are:

1. Advancement of the Islamic faith
2. Relief of poverty
3. Advancement of education
4. Relief of unemployment
5. Relief of sickness
6. The preservation and protection of good health
7. Assistance and relief for victims of war, natural disasters or other catastrophe's around the world.

Financial Review

Funds Materially in Deficit
The charity received donations of £92,465 (2024: £86,052) for the period to 31st December 2025. After outgoing expenses of £80,823 (2024: £96,494), the charity was left with a surplus of £11,642 (2024: Deficit £10,442) for the period to 31st December 2025.

Structure, Governance and Management

Governing Document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.
The trustees' report was approved by the board of trustees and signed on its behalf by:



Muhammed Meraj
Trustee

02/11/2026

Al- Madina International Islamic Institution Sylhet
Independent Examiner's Report to the Trustees of Al- Madina International Islamic Institution Sylhet
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Al- Madina International Islamic Institution Sylhet (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement
I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the 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 contents 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.



Askir Ali
Quilfords Ltd
Chartered Certified Accountants

02/11/2026

Al- Madina International Islamic Institution Sylhet
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	29,076	23,196
Other	4	63,389	62,856
		92,465	86,052
EXPENDITURE ON:			
Charitable activities:	5		
Support Cost		(80,823)	(96,494)
NET INCOME/(EXPENDITURE)		11,642	(10,442)
NET MOVEMENT IN FUNDS		11,642	(10,442)
RECONCILIATION OF FUNDS:			
Total funds brought forward		111,551	121,993
TOTAL FUNDS CARRIED FORWARD	13	123,193	111,551

The notes on pages 6 to 9 form part of these financial statements.

Al- Madina International Islamic Institution Sylhet
Statement of Financial Position
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	9	215,000	215,000
		215,000	215,000
CURRENT ASSETS			
Cash at bank and in hand		4,791	10,937
		4,791	10,937
Creditors: Amounts Falling Due Within One Year	10	**(2,784)**	**(3,954)**
NET CURRENT ASSETS (LIABILITIES)		**2,007**	**6,983**
TOTAL ASSETS LESS CURRENT LIABILITIES		**217,007**	**221,983**
Creditors: Amounts Falling Due After More Than One Year	11	**(93,814)**	**(110,432)**
NET ASSETS		**123,193**	**111,551**
FUNDS OF THE CHARITY			
Unrestricted Funds		123,193	111,551
TOTAL FUNDS	13	123,193	111,551

On behalf of the board



Muhammed Meraj
Trustee
02/11/2026

The notes on pages 6 to 9 form part of these financial statements.

1. General Information

Al- Madina International Islamic Institution Sylhet is an unincorporated charity registered with the Charity Commission, registered charity number 1149207 . The principal address is 32 Station Road, London, E12 5BT.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Incoming Resources

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.

2.4. Resources Expended

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.

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0

2.6. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

3. Income from Donations and Legacies

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	29,076	23,196

4. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Madrasa Fees	63,389	62,856

5. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 6)	2025 Total
	£	£	£
Support Cost	39,255	41,568	80,823

	Activities undertaken directly	Support costs (see note 6)	2024 Total
	£	£	£
Support Cost	49,758	46,736	96,494

6. Support Costs

	2025	2024
	Support Cost	Support Cost
	£	£
Employee costs	19,292	18,605
Premises expenses	18,279	13,182
General administration	3,997	14,949
	41,568	46,736

7. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	19,292	18,605

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

8. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

9. Tangible Assets

	Land & Property Freehold £
Cost	
As at 1 January 2025	215,000
As at 31 December 2025	215,000
Net Book Value	
As at 31 December 2025	215,000
As at 1 January 2025	215,000

10. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Other creditors	2,184	2,754
Accruals and deferred income	600	1,200
	2,784	3,954

11. Creditors: Amounts Falling Due After More Than One Year

	2025 £	2024 £
Bank loans - bounce back	27,839	34,457
Qard-e-Hasna	65,975	75,975
	93,814	110,432

12. Loans

An analysis of the maturity of loans is given below:

	2025 £	2024 £
Amounts falling due between one and five years:		
Bank loans	27,839	34,457
Other loans	65,975	75,975
	93,814	110,432

13. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	111,551	92,465	(80,823)	123,193
Total funds	111,551	92,465	(80,823)	123,193

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	121,993	86,052	(96,494)	111,551
Total funds	121,993	86,052	(96,494)	111,551

14. Transactions with Trustees
None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.
No trustee expenses have been incurred.

15. Related Party Disclosures
There were no related party transactions for the year ended 31 December 2025.

Al- Madina International Islamic Institution Sylhet
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	29,076	23,196
	29,076	23,196
Other		
Madrasa Fees	63,389	62,856
	63,389	62,856
	92,465	86,052
EXPENDITURE ON:		
Charitable Activities:		
Support Cost		
Admin Expenses - Boarding	(39,255)	(45,997)
Interest payable on other loans	-	(3,761)
Wages and salaries	(19,292)	(18,605)
Light and heat	(3,019)	(2,655)
Repairs and maintenance	(15,260)	(10,527)
Accountancy fees	(600)	(600)
Bank charges	(156)	(149)
Charitable donations	(3,241)	(14,200)
	(80,823)	(96,494)
	(80,823)	(96,494)
NET INCOME/(EXPENDITURE)	**11,642**	**(10,442)**