OYA SOLUTIONS LIMITED

ACCOUNTING & TAXATION

AL-SUNNAH MOSQUE

TRUSTEES' REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

CHARITY REGISTERATION NO: 1170791

Bartle House, Oxford Court, Manchester, England, M2 3WQ
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Mr Mohamed Hussein IFA

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TRUSTEES

Trustees:	MR ABDULGHADER AL-MUSRATI
	MR BOULAKHRAS CHOKRI
	MR AMGED BENZREBA
	MR MHD AL-NAJJAR
Business Address:	13 Winterford Road
	Manchester
	M8 9PB
Accountants:	OYS SOLUTIONS LIMITED
	Bartle House, Oxford Court
	Manchester
	M2 3WQ

TRUSTEES' REPORT

The trustees present their annual report and financial statements for the year ended **31 December 2025** and confirm they comply with the Charities Act 2011, the trust deeds, and the Charities SORP (FRS 102) requirements.

Structure, Governance & Management

Governing document

Al-Sunnah Mosques is constituted as a charity registered with the charity commission in December 2016 under charity number 1170791.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits unless agreed otherwise. The trustees meet as a body and are responsible for all decision taken in relation to running the Mosque and the activities provided by the charity.

The existing trustees are responsible for the recruitment of new trustees.

Risk management

The trustees have assessed the risks the charity faces and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening, and the measures taken to manage them.

Objectives and Activities

Objectives

To advance the Islamic religion in accordance with the teaching of the holy Quran and Sunnah of the prophet Mohammed (PBUH).

(A) The individual and communal daily prayers (more commonly known as Salaat)

(B) The communal prayer made on Fridays (more commonly known as Jummah)

(C) The regular communal gathering for the remembrance of God and for the recitation of extracts of the Quran (more commonly known as Zikr)

(D) The collective offering of peace and blessings upon the prophet Muhammad (PBUH). Both immediately following the communal daily prayers and the communal Friday prayer and otherwise.

(E) The communal funeral prayer (more commonly known as Janazaa)

(F) Such other prayer meetings, lecture and educational and/or religious events as the members may decide from time to time.

To act as a resource for young people up to the age of 18 living in Manchester by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

(A) Advancing in life and helping young people by developing their skills, capacities, and capabilities to enable them to participate in society as independent, mature and responsible individuals.

(B) Advancing education

(C) Relieving unemployment

(D) Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

(E) The relief of those in need by reason of their age, ill health, disability of financial hardship.

ACTIVITIES AND ACHIEVEMENTS

How our activities deliver public benefit:

During this period, the following outcomes were achieved.

(1) A centre for the charity's operations was identified and lease terms were agreed. The charity undertook considerable renovation work in order to ensure it met the needs of the charity.

(2) Upon the Centre becoming operational, the Charity instigated its educational programme including:-

a) Daily religious educational classes for children between the ages of 4 to 16;

b) Daily prayer meetings for the whole community;

c) Weekly religious educational classes and prayer meetings specifically for women;

d) Weekly lecture programme on a variety of religious topics for the whole community;

e) Weekly religious educational classes and prayer meetings for the whole community;

(3) The Charity continued its programme of religious events during the Islamic year including:-

a) Daily prayer meetings during the holy month of Ramadhan;

b) Prayer Meetings and Lectures on dated of respected religious.

FINANCIAL REVIEW

Reserves policy

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet three months operating costs of the Centre.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the 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 (FRS 102);

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 that 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 provisions of the trust deed.

They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:

Mr Amged Benzreba (Chairs of Trustees) Date: 28 September 2026



INDEPENDENT EXAMINER'S REPORT

I report to the trustees of Al-Sunnah Mosque on my examination of the accounts for the year ended **31 December 2025**.

Responsibilities

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Basis of Report

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 all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act. 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 by the accounts.

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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or

- the accounts did not accord with the accounting records; or

- the accounts did 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.

Mr Mohamed Hussein (IFA)
Oya Solutions Limited
Bartle House, Oxford Court
Manchester
M2 3WQ



Al-Sunnah Mosque
Statement Of Financial Activities
For the year ended 31 December 2025

	Notes	2025 Un-restricted Funds £	Restricted Funds £	Endowment Funds £	Total £	2024 Total £
INCOME & ENDOWMENTS						
DONATIONS & LEGACESIES	**1**	342,197	-	-	342,197	328,854
TOTAL INCOME		342,197	-	-	342,197	328,854
LESS: EXPENDITURE						
EXPENDITURE ON RIASING FUNDS	**4**	224,894	-	-	224,894	213,664
EXPENDITURE ON CHARITABLE ATIVITIES	**4.1**	90,706	-	-	90,706	102,445
TOTAL EXPENDITURE		**315,600**	**-**	**-**	**315,600**	**316,109**
NET INCOME / (EXPENDITURE)		26,597	-	-	26,597	12,745
ACCUMULATED FUNDS BROUGHT FORWARD		261,429	-	-	261,429	248,684
TOTAL FUNDS CARRIED FORWARD		**288,026**	-	-	**288,026**	**261,429**

Al-Sunnah Mosque
Balance Sheet as at 31 December 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
TANGABLE ASSETS	**5**		224,457		209,654
			224,457		**209,654**
CURRENT ASSETS					
CASH AT BANK AND IN HAND	**6**	66,389		44,971	
DEBTORS	**7**	95		8,818	
		66,484		**53,789**	
CURRENT LIABILITIES					
CREDITORS AMOUNTS FALLING DUE WITHING ONE YEAR	**8**	2,914		2,013	
		2,914		**2,013**	
NET CURRENT ASSETS			63,569		51,776
TOTAL NET ASSETS			**288,026**		**261,429**
CHARITY'S FUND					
UNRESTRICTED FUNDS	**9**		288,026		261,429
RESTRICTED FUNDS			-		-
TOTAL CHARITY'S FUND			**288,026**		**261,429**

The notes at page 8 to 12 form parts of these accounts

Approved by trustees on date and signed on their behalf by:

Mr Amged Benzreba (Chairs of Trustees) Date: 28 September 2026

A. BenZreba.

NOTES TO THE ACCOUNTS

Note: 1

	2025				2024
INCOME AND ENDOWMENTS	**Un-restricted**	**Restricted**	**Endowment**	**Total**	**Total**
	£	**£**	**£**	**£**	**£**
Donations and Legacies	342,197	-	-	342,197	328,854
	342,197	**-**	**-**	**342,197**	**328,854**

Note: 2

Accounting Policies

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with Recommended Accounting Practice 2015', (FRS 102 SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRSSE SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is mainly dependent on continuing donations and therefore the going concern basis is also dependent on the continuing of donations.

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 categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes. All costs are allocated between the expenditure categories of Statement of

financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, and others are apportioned on an appropriate basis.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Note: 2.1

Liability to Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities**.**

Note: 3

	2025				2024
STAFF COSTS	**Un-restricted**	**Restricted**	**Endowment**	**Total**	**Total**
	£	**£**	**£**	**£**	**£**
Gross Salaries	221,189	-	-	221,189	205,474
	221,189	**-**	**-**	**221,189**	**205,474**

The average numbers of employees during the year were:	**Number**	**Total**	**Number**
Administration:	4	4	4
Volunteers:	12	12	12
Teachers:	44	44	44

Note: 3.1

TRUSTEES REMUNERATION

All trustees provide their services to the charity free of charge.

Note: 4

EXPENDITURE ON RAISING FUNDS

		2025				2024
	Basis of Allocation	Unrestricted	Restricted	Endowment	Total	Total
		£	£	£	£	£
Events Expenditure	Usage	-	-	-	-	
Repairs & Maintenance	Usage	3,705	-	-	3,705	8,190
Wages and Salaries	Time	221,189	-	-	221,189	205,474
		224,894	**-**	**-**	**224,894**	**213,664**

Note: 4.1

EXPENDITURE ON CHARITABLE ACTIVITIES

		2025				2024
	Basis of Allocation	Un-restricted	Restricted	Endowment	Total	Total
	£	£	£	£	£	£
Donations	**Usage**	44,029	-	-	44,029	47,426
SUPPORT COSTS:						
Cleaning	**Usage**	2,915	-	-	2,915	2,051
Insurance	**Usage**	1,999			1,999	2,685
Printing, Postage & Stationery	**Usage**	1,633	-	-	**1**,633	4,647
Telephone & internet	**Usage**	941	-	-	941	1,107
Light and Heat	**Usage**	12,213	-	-	12,213	13,257
Accountancy fee	**Usage**	1,000	-	-	1,000	867
Rent	**Usage**	5,030	-	-	5,030	230
Umrah .	**Usage**	-	-	-	-	17,045
Depreciation	**Usage**	9,705	-	-	9,705	8,569
General Expenses	**Usage**	11,241	-	-	11,241	4,561
		90,706	-	-	**90,706**	**102,445**

Note: 5

TANGIBLE ASSETS:	Freehold Property	Fixtures & Fittings	Total
Cost			
At 1 January 2025	132,537	137,459	269,996
Addition	4,578	19,931	24,509
At 31 December 2025	**137,115**	**157,390**	**294,505**
Depreciation			
At 1 January 2025	-	60,343	60,343
Charge for the year		9,705	9,705
At 31 December 2025	**-**	**70,048**	**70,048**
Net Book Value			
At 31 December 2024	**132,537**	**77,117**	**209,654**
At 31 December 2025	**137,115**	**87,342**	**224,457**

Note: 6

CASH AT BANK AND IN HAND	2025	2024
Cash at Bank HSBC	66,237	41,655
Cash at Hand	152	3,315
	66,389	**44,970**

Note: 7

DEBTORS	2025	2024
Amounts outstanding from participants	95.00	8,818
Overpaid Salaries		
	95.00	**8,818**

Note: 8

CREDITORS: Amount falling due within one year

Accruals and other Creditors	**2025**	**2024**
	2,914	2,013
	2,914	**2,013**

Note: 9

ACCUMULATED FUNDS

ACCUMULATED FUNDS	**2025**				**2024**
	Unrestricted	**Restricted**	**Endowment**	**Total**	**Total**
	£	**£**	**£**	**£**	**£**
Opening funds as at 01/01/2025	261,429	-	-	248,684	248,684
Net income/expenditure	26,597	-	-	26,597	12,745
Closing funds as at 31/12/2025	**288,026**	**-**	**-**	**288,026**	**261,429**