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MAHMUD SABIR MASJID

Charity No. 1197269

Trustees' Report and Unaudited Accounts

31 December 2025

Sign.com Document ID: 0230094372 - 2/17

Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Statement of Cash flows	14
Notes to the Accounts	7 to 13
Detailed Statement of Financial Activities	15 to 16

Sign.com Document ID: 0230094372 - 3/17

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1197269

Principal Office

1226 Warwick Road
Acocks green
Birmingham
West Midlands
B27 6PL

Trustees

The following trustees served during the year:

Bilaal Ahmed
Feroz Taib
Mariya Ahmed
Mohammed Ahmed
Mohammed Miah
Mohammed Taib

Key Management Personnel

Chair	Mohammed Ahmed

Accountants

Clark & Deen Taxpro Limited
Suite D, Benson House
98 - 104 Lombard Street
Birmingham
B12 0QR

Bankers

Barclays Bank
Leicester
LE87 2BB

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to advance the Islamic faith for the benefit of the public. mainly but not exclusively in Birmingham, including holding prayer meetings, lectures, celebrating relegious festivals, and organising and providing reliigous learning, spiritual guidance, pastoral care and producing or distributing literature and about the Islamic faith.

The main activities undertaken in relation the objectives during the year were that of provision of religious services, advancement of youth education and activities , relieving poverty locally and worldwide, protecting the environment and community development projects to improve people's lives.

FINANCIAL REVIEW

Sign.com Document ID: 0230094372 - 4/17

During the year to 31st December 2024, the Charity received £288,364 as donations, compared to previous year's £247,817

Statement of trustees' responsibilities in relation to the financial statements

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

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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees 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.

Signed on behalf of the charity's trustees



Mohammed Ahmed
Trustee
26 October 2026

Sign.com Document ID: 0230094372 - 5/17

Independent Examiner's Report to the trustees of MAHMUD SABIR MASJID

I report to the trustees on my examination of the financial statements of MAHMUD SABIR MASJID for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Dilshad Abbas ACCA
Clark & Deen Taxpro Limited
Suite D, Benson House
98 - 104 Lombard Street
Birmingham

B12 0QR
26 October 2026

Sign.com Document ID: 0230094372 - 6/17

MAHMUD SABIR MASJID

Statement of Financial Activities

for the year ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	3	204,053	-	204,053	187,473
Charitable activities	4	79,796	-	79,796	53,346
Other	5	4,515	-	4,515	6,998
Total		288,364	-	288,364	247,817
Expenditure on:					
Charitable activities	6	163,364	-	163,364	206,176
Other	7	49,842	-	49,842	23,529
Total		213,206	-	213,206	229,705
Net gains on investments		-	-	-	-
Net income	8	75,158	-	75,158	18,112
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		75,158	-	75,158	18,112
Other gains and losses					
Net movement in funds		75,158	-	75,158	18,112
Reconciliation of funds:					
Total funds brought forward		-	108,368	108,368	90,256
Total funds carried forward		75,158	108,368	183,526	108,368

Sign.com Document ID: 0230094372 - 7/17

MAHMUD SABIR MASJID

Balance Sheet

at 31 December 2025

Charity No. 1197269		2025	2024
		£	£
Fixed assets			
Tangible assets	10	6,912	6,706
		6,912	6,706
Current assets			
Cash at bank and in hand		180,307	105,212
		180,307	105,212
Creditors: Amount falling due within one year	11	(3,693)	(3,550)
Net current assets		176,614	101,662
Total assets less current liabilities		183,526	108,368
Net assets excluding pension asset or liability		183,526	108,368
Total net assets		183,526	108,368
The funds of the charity			
Restricted funds	12		
Restricted income funds		108,368	108,368
		108,368	108,368
Unrestricted funds	12		
General funds		75,158	-
		75,158	-
Reserves	12		
Total funds		183,526	108,368

Approved by the trustees on 26 October 2026

And signed on their behalf by:

Mohammed Ahmed
Trustee
26 October 2026



Sign.com Document ID: 0230094372 - 8/17

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Sign.com Document ID: 0230094372 - 9/17

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Sign.com Document ID: 0230094372 - 10/17

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Sign.com Document ID: 0230094372 - 11/17

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
	£	£	£
Income and endowments from:			
Donations and legacies	187,473	-	187,473
Charitable activities	53,346	-	53,346
Other	6,998	-	6,998
Total	247,817	-	247,817
Expenditure on:			
Charitable activities	206,176	-	206,176
Other	23,529	-	23,529
Total	229,705	-	229,705
Net income	18,112	-	18,112
Net income before other gains/(losses)	18,112	-	18,112
Other gains and losses:			
Net movement in funds	18,112	-	18,112
Reconciliation of funds:			
Total funds brought forward	-	90,256	90,256
Total funds carried forward	18,112	90,256	108,368

3 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Kenya	107,427	107,427	106,534
Pakistan Flood	13,487	13,487	20,798
General Donations	83,139	83,139	60,141
	204,053	204,053	187,473

4 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Overseas emergency fund	79,796	79,796	53,346
	79,796	79,796	53,346

Sign.com Document ID: 0230094372 - 12/17

5 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Youth Project	4,445	4,445	6,915
Bank Interest Received	70	70	83
	4,515	4,515	6,998

6 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Expenditure on charitable activities			
Hadiya To Speakers	1,677	1,677	2,305
Kenya- pastoral and education	48,825	48,825	67,596
Overseas emergency fund	112,862	112,862	129,839
	-	-	6,436
Governance costs			
	163,364	163,364	206,176

7 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Consumables	17,834	17,834	1,411
Youth Club Payments	-	-	1,362
Employee costs	13,091	13,091	6,545
Motor and travel costs	-	-	664
Premises costs	4,417	4,417	2,851
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,728	1,728	1,677
General administrative costs	11,372	11,372	7,819
Legal and professional costs	1,400	1,400	1,200
	49,842	49,842	23,529

8 Net income before transfers

	2025	2024
This is stated after charging:	£	£
Depreciation of owned fixed assets	1,728	1,677

Sign.com Document ID: 0230094372 - 13/17

9 Staff costs

	2025	2024
Salaries and wages	13,091	6,545
	13,091	6,545

No employee received emoluments in excess of £60,000.

10 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 January 2025	11,150	11,150
Additions	1,934	1,934
At 31 December 2025	13,084	13,084
Depreciation and impairment		
At 1 January 2025	4,444	4,444
Depreciation charge for the year	1,728	1,728
At 31 December 2025	6,172	6,172
Net book values		
At 31 December 2025	6,912	6,912
At 31 December 2024	6,706	6,706

11 Creditors:
amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	214	71
Other creditors	1,079	1,079
Accruals	2,400	2,400
	3,693	3,550

Sign.com Document ID: 0230094372 - 14/17

12 Movement in funds

	At 1 January 2025	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2025
	£	£	£	£
Restricted funds:				
Restricted income funds:				
Kenya	108,368	-	-	108,368
Total	108,368	-	-	108,368
Unrestricted funds:				
General funds	-	288,364	(213,206)	75,158
Total funds	108,368	288,364	(213,206)	183,526

Purposes and restrictions in relation to the funds:
Restricted funds:
Kenya Education and pastoral care

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	6,912	-	6,912
Net current assets	171,041	5,573	176,614
	177,953	5,573	183,526

14 Reconciliation of net debt

	At 1 January 2025	Cash flows	At 31 December 2025
	£	£	£
Cash and cash equivalents	105,212	75,095	180,307
	105,212	75,095	180,307
Net debt	105,212	75,095	180,307

Sign.com Document ID: 0230094372 - 15/17

MAHMUD SABIR MASJID
Statement of Cash flows
for the year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	75,158	18,112
Adjustments for:		
Depreciation of property, plant and equipment	1,728	1,677
Dividends, interest and rents from investments	(4,515)	(6,998)
Increase in trade and other payables	143	2,350
Net cash provided by operating activities	72,514	15,141
Cash flows from investing activities		
Payments for property, plant and equipment	(1,934)	(1,130)
Dividends, interest and rents from investments	4,515	6,998
Net cash from investing activities	2,581	5,868
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	75,095	21,009
Cash and cash equivalents at the beginning of the year	105,212	84,204
Cash and cash equivalents at the end of the year	180,307	105,213
Components of cash and cash equivalents		
Cash and bank balances	180,307	105,212
	180,307	105,212

Sign.com Document ID: 0230094372 - 16/17

MAHMUD SABIR MASJID
Detailed Statement of Financial Activities
for the year ended 31 December 2025

	Unrestricted funds 2025 £	2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Kenya	107,427	-	107,427	106,534
Pakistan Flood	13,487	-	13,487	20,798
General Donations	83,139	-	83,139	60,141
	204,053	-	204,053	187,473
Charitable activities				
Overseas emergency fund	79,796	-	79,796	53,346
	79,796	-	79,796	53,346
Other				
Youth Project	4,445	-	4,445	6,915
Bank Interest Received	70	-	70	83
	4,515	-	4,515	6,998
Total income and endowments	288,364	-	288,364	247,817
Expenditure on:				
Charitable activities				
Hadiya To Speakers	1,677	-	1,677	2,305
Kenya- pastoral and education	48,825	-	48,825	67,596
Overseas emergency fund	112,862	-	112,862	129,839
	-	-	-	6,436
	163,364	-	163,364	206,176
Total of expenditure on charitable activities	163,364	-	163,364	206,176
Other expenditure				
Consumables	17,834	-	17,834	1,411
Youth Club Payments	-	-	-	1,362
	17,834	-	17,834	2,773
Employee costs				
Salaries/wages	13,091	-	13,091	6,545
	13,091	-	13,091	6,545
Travel and subsistence	-	-	-	664
	-	-	-	664
Premises costs				
Premises repairs and maintenance	2,092	-	2,092	2,851
Other premises costs	2,325	-	2,325	-
	4,417	-	4,417	2,851

Sign.com Document ID: 0230094372 - 17/17

General administrative costs, including depreciation and amortisation				
Depreciation of	1,728	-	1,728	1,677
Bank charges	1,386	-	1,386	1,320
Equipment expensed	6,119	-	6,119	-
Equipment leasing and hire charges	-	-	-	100
General insurances	448	-	448	433
Software, IT support and related costs	266	-	266	38
Stationery and printing	95	-	95	79
Sundry expenses	2,486	-	2,486	5,724
Telephone, fax and broadband	572	-	572	125
	13,100	-	13,100	9,496
Legal and professional costs				
Audit/Independent examination fees	1,200	-	1,200	1,200
Other legal and professional costs	200	-	200	-
	1,400	-	1,400	1,200
Total of expenditure of other costs	49,842	-	49,842	23,529
Total expenditure	213,206	-	213,206	229,705
Net gains on investments	-	-	-	-
Net income	75,158	-	75,158	18,112
Net income before other gains/(losses)	75,158	-	75,158	18,112
Other Gains	-	-	-	-
Net movement in funds	75,158	-	75,158	18,112
Reconciliation of funds:				
Total funds brought forward	-	108,368	108,368	90,256
Total funds carried forward	75,158	108,368	183,526	108,368