Charity Registration No. 1199141

MASJID MUJADIDIA

(A CHARITABLE INCORPORATED ORGANISATION)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

ANSARI & CO
Charity Accountants & Consultants
BIRMINGHAM
B28 8JG

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MASJID MUJADIDIA (A CHARITABLE INCORPORATED ORGANISATION)

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FOR THE YEAR ENDED 31 MARCH 2026

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LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2026

Trustees	Mohammed Omar Mohammed Tahir Muhammad Naeem
Principal Address	339-341 Somerville Road Birmingham B10 9DU
Charity Number	1199141
Independent Examiner	Mohammad Ansari Ansari & Co Kings Court, 17 School Road Birmingham B28 8JG
Bankers	Lloyds Bank 25 Gresham Street London EC2V 7HN

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their report and financial statements for the year ended 31 March 2026. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2019).

Structure, governance and management

Governing document/Constitution
The organisation is a Charitable Incorporated Organisation (CIO). The charity was established by Constitution and registered with the Charity Commission on 31 May 2022, under number 1199141.

Tax status
The charity is registered as a CIO and is therefore exempt from corporation tax and income tax.

Recruitment and training of trustees
The Board of Trustees currently consists of members who were recruited due to their commitment and expertise. Role descriptions, where applicable, are issued to each Trustee and a full induction is given setting out the obligations of a Trustee. The list of current Trustees can be found on page 2 of this document.

Organisational structure
The Charity is principally based in Birmingham, UK but works with organisations across the United Kingdom and abroad. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and volunteers.

Key risks and uncertainties
The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy is reviewed regularly by the Trustees.

Political Donations
No donations of monies or donated goods were made to any political parties or political campaigns in the year (2024-25: £Nil).

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Aims, objectives and activities

Aims, objectives and intended impacts

Objects of the Charity:

TO ADVANCE THE ISLAMIC FAITH FOR THE BENEFIT OF THE PUBLIC IN BIRMINGHAM UK AND ABROAD IN ACCORDANCE WITH THE AHL-US-SUNNAH WA-AL-JAMMA'AH METHODOLOGY THROUGH:-

A) THE HOLDING OF PRAYER MEETINGS, LECTURES AND PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS;

B) THE HOLDING OF CLASSES TO EDUCATE THE PUBLIC IN THE TEACHINGS AND PRACTICES OF ISLAM;

C) THE PRODUCTION AND/OR DISTRIBUTION OF LITERATURE (PRINTED OR ONLINE) TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC FAITH;

D) PROVIDING RECREATIONAL FACILITIES AND ACTIVITIES IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING CONDITIONS OF LIFE;

E) THE RELIEF OF THOSE IN NEED DUE TO POVERTY, SICKNESS AND DISTRESS; AND

F) PROMOTING RACIAL AND RELIGIOUS HARMONY.

Public benefit statement

The section of this report above entitled 'Aims, objectives and activities' sets out the aims and priorities of the Charity. The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the Charity continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and
- That there is no detriment or harm arising from the aims or activities.

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Review of achievements and performance for the year

Our mosque provides a centre for our prayers and worship and activities associated with our faith.

The Mosque also held weekly Quran classes to children to help provide the community members with a much requested resource.

We organised several events for men & women to celebrate and educate about our religion and this has fostered a sense of community among local people.

Financial review

Principal sources of funding
The principal source of funding for the Charity is from individual donors within the UK and from its educational courses. Income received in the year increased to £39,010 (2024-25: £31,241) due to an increase in income from voluntary donations. Expenditure in the year also increased to £27,911 (2024-25: £16,295) due to the increase in activities held in the year. Costs were kept under rigid control during the period and monitored regularly.

Reserves Policy
The Charity holds unrestricted funds which have been provided to the charity via donations and charitable activities. Under the terms of the donations, the charity must retain the assets in perpetuity and can only use the income to support its charitable activities.

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. At 31 March 2026, the charity held reserves of £36,404 (31 March 2025: £25,305).

Going Concern
The Charity reported a cash inflow for the year of £31,435 (2024-25: inflow of £15,310) and expects to make an inflow in the coming year. After making further appropriate enquiries and gaining assurances over income levels, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and at least the next 12 months from the date of signing these accounts, as required. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Future plans

We plan to develop our current activities further over the coming year, as well as extending our Friday prayer facilities to accommodate women also.

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Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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; and
- 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 adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. 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.

Accounts preparation

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

This report was approved by the Trustees on 04 November 2026 and signed on their behalf, by;



Mohammed Tahir
Trustee

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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2026

Independent examiner's report to the Trustees of MASJID MUJADIDIA CIO

I report on the financial statements of the charity for the year ended 31 March 2026 which are set out on pages 9 to 18.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention

Basis of independent examiner's report

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the 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 financial statements.

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MASJID MUJADIDIA (A CHARITABLE INCORPORATED ORGANISATION)

INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 MARCH 2026

Independent examiner's statement
In the course of my examination, no matter has come to my attention:-

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
  have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Mohammad Ansari
Ansari & Co
Charity Accountants & Consultants
Kings Court, 17 School Road
Birmingham, B28 8JG

Dated: 04 November 2026

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MASJID MUJADIDIA (A CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Note	**Unrestricted Funds 2026**	**Total Funds 2026**	Unrestricted Funds 2025	Total Funds 2025
		£	**£**	£	£
Income from:					
Donations and legacies	2	**34,245**	**34,245**	25,971	25,971
Charitable activities	3	**4,765**	**4,765**	5,270	5,270
Total income		**39,010**	**39,010**	31,241	31,241
Expenditure on:					
Raising funds	4	**374**	**374**	622	622
Charitable activities	**5**	**27,537**	**27,537**	15,633	15,633
Total expenditure		**27,911**	**27,911**	16,295	16,295
Net movement in funds		**11,099**	**11,099**	14,946	14,946
Reconciliation of funds:					
Total funds brought forward		**25,305**	**25,305**	10,359	10,359
Total funds carried forward	11	**36,404**	**36,404**	25,305	25,305

All incoming resources and resources expended derive from continuing activities.

The notes on pages 12 to 18 form part of these financial statements.

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MASJID MUJADIDIA (A CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31 MARCH 2026

	Note	2026		2025	
		£	**£**	£	£
Current assets					
Cash at bank and in-hand	15	**57,104**		25,669	
		57,104		25,669	
Creditors:					
Amounts falling due within one year	10	**20,700**		364	
Net current assets			**36,404**		25,305
Net assets			**36,404**		25,305
Funds					
Unrestricted: General	11		**36,404**		25,305
			36,404		25,305

The notes on pages 12 to 18 form part of these financial statements.

The financial statements were approved by the Trustees on 04 November 2026 & signed on their behalf, by:



Mohammed Tahir
Trustee

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MASJID MUJADIDIA (A CHARITABLE INCORPORATED ORGANISATION)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2026

	Note	2026	2025
		£	£
Cash flows from operating activities:			
Net cash provided by operating activities	14	**31,435**	10,310
Cash flows from investing activities:			
Less: Purchase of fixed assets		**-**	-
Net cash provided by investing activities		**-**	-
Increase / (decrease) in cash & cash equivalents in the reporting period		**31,435**	15,310
Cash & cash equivalents at the beginning of the reporting period		25,669	10,359
Cash & cash equivalents at the end of the reporting period	15	**57,104**	25,669

The notes on pages 12 to 18 form part of these financial statements.

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1. Accounting policies

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The following principal accounting policies have been applied:

a) Incoming resources

Income includes the total funds received during the period and comprises donations collected directly or by volunteers and income from fundraising events. Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income tax reclaimable under the Gift Aid Scheme is recognised on an accruals basis once income is considered probable.

Donors are given the option to restrict their donation when it is made. Any Gift Aid claimed on restricted donations is classed as unrestricted income.

b) Resources expended and basis of allocation

Expenditure is included when incurred and has been shown in the Statement of Financial Activities inclusive of non-recoverable Value Added Tax.

Expenditure on operational programmes is recognised in the period in which it is incurred.

Currently all costs are directly attributable to specific activities, but where required, certain shared costs will be apportioned to activities in furtherance of the objects of the Charity.

c*) Funds accounting*

Funds held by the charity are:

Unrestricted funds - These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds - These are unrestricted funds earmarked by the trustees for particular purposes.

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d) Tangible Fixed assets

Tangible fixed assets are depreciated per the following rates:

Land & Buildings - 2% straight line
Furniture & Equipment - 20% straight line

Only assets with individual value of £500 or above at purchase are capitalised.

e) Creditors

Trade and other creditors are recognised at the settlement amount due after any trade discount offered. Accruals are valued at the amount due, net of any trade discounts due.

f) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Donations and legacies

	Unrestricted Funds 2026 £	**Total Funds 2026 £**	Total Funds 2025 £
Voluntary donations	**34,245**	**34,245**	25,971
	34,245	**34,245**	25,971

3. Charitable activities - income

	Unrestricted Funds 2026 £	**Total Funds 2026 £**	Total Funds 2025 £
Courses & Academy fees	**4,765**	**4,765**	5,270
	4,765	**4,765**	5,270

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4. Raising funds

	Unrestricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
Fundraising & marketing	**293**	**293**	526
Card machine charges	**81**	**81**	136
	374	**374**	662

5. Charitable activities - costs

	Unrestricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
Wages, salaries & pensions	**13,441**	**13,441**	8,771
Subcontractor fees	**3,902**	**3,902**	1,125
Insurance	**1,992**	**1,992**	1,994
Repairs, cleaning & maintenance	**255**	**255**	245
Utilities	**4,998**	**4,998**	422
Telephone & internet	**658**	**658**	93
Equipment	**363**	**363**	880
IT & software	**-**	**-**	231
Books & education related costs	**47**	**47**	622
Bank charges	**25**	**25**	-
Governance: Legal and professional fees	**506**	**506**	-
Governance: Accountancy & examination fees	**1,350**	**1,350**	1,250
	27,537	**27,537**	15,633

Due to the running of the Centre being part of the purposes of the Charity, all building related expenses are recognised as charitable and there are no support costs to apportion.

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6. Net incoming resources for the year

	2026	2025
This is stated after charging:-	**£**	£
Examiners' remuneration	**450**	350

7. Employees

	2026	2025
	No.	No.
Number of employees		
The average number of employees, analysed by function was:		
Mosque staff (part-time)	**2**	1
	2	1

	2026	2025
	£	£
Employment costs		
Wages & salaries	**13,402**	8,698
Social security costs	**-**	-
Pension costs	**39**	73
	13,441	8,771

No employee received remuneration amounting to more than £60,000 in the period (2024-25: £Nil).

The total employee benefits of the key management personnel (The Trustees) of the charity was £Nil (2024-25: £Nil).

8. Trustees

During the period £NIL (2024-25: £NIL) of expenses were incurred for the reimbursement of Trustees' expenses. The Trustees received no other direct remuneration this year or the prior year (See Related parties - Note 13). Costs of Trustees' meetings came to £Nil in the year (2024-25: £Nil).

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9. Volunteers

Many of the charity's activities are being run through the kind help of many committed volunteers. The Trustees would like to thank all the volunteers without whom the Charity would not be able to run the full extent of its activities for the Community.

10. Creditors

Amounts owing within one year

	2026	2025
	£	£
Payroll related creditors	**-**	14
Accruals	**700**	350
Interest-free loans	**20,000**	-
	20,700	364

11. Statement of funds

Current year (2026):

	Brought forward	**Incoming resources**	**Resources expended**	**Transfers**	**Carried forward**
	£	**£**	**£**	**£**	**£**
Unrestricted funds:-					
General reserve	25,305	**31,241**	**(16,295)**	**-**	**25,305**
Total funds	25,305	**31,241**	**(16,295)**	**-**	**25,305**

Prior year (2025):

	Brought forward	Incoming resources	Resources expended	Transfers	Carried forward
	£	£	£	£	£
Unrestricted funds:-					
General reserve	10,359	31,241	(16,295)	-	25,305
Total funds	10,359	31,241	(16,295)	-	25,305

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12. Analysis of net assets between funds

(a) 2026:	**Unrestricted funds £**	**Total funds £**
Fund balances at 31 March 2026 are represented by:		
Net current assets	**25,305**	**25,305**
Total funds	**25,305**	**25,305**

(b) 2025:	Unrestricted funds £	Total funds £
Fund balances at 31 March 2025 are represented by:		
Net current assets	25,305	25,305
Total funds	25,305	25,305

13. Related parties

Trustee, Muhammad Naeem, is a Shareholder, a Director and an employee of Jillani & Co Limited. During the financial year 2025-26, £900 was paid to Jillani & Co Limited (2024-25: £900) in respect of Accounting services delivered. There is no amount outstanding at year end.

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14. Reconciliation of cash flows from operating activities

	2026	2025
	£	£
Net income / (expenditure) for the reporting period	**11,099**	14,946
Increase / (decrease) in creditors	**20,336**	364
Net cash provided by operating activities	**31,435**	15,310

15. Analysis of cash and cash equivalents

	2026	2025
	£	£
Cash at bank and in hand	**57,104**	25,669
Total of cash and cash equivalents	**57,104**	25,669

15A. Analysis of changes in net debt

	At start of year	**Cashflows in year**	**At end of year**
	£	**£**	**£**
Cash	25,669	**31,435**	**57,104**
	25,669	**31,435**	**57,104**

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