Charity Registration No. 1200650

SOLIHULL CENTRAL MASJID & COMMUNITY CENTRE

(A CHARITABLE INCORPORATED ORGANISATION)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

ANSARI & CO
Charity Accountants & Consultants
BIRMINGHAM
B28 8JG

SOLIHULL CENTRAL MASJID & COMMUNITY CENTRE (A CHARITABLE INCORPORATED ORGANISATION)

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SOLIHULL CENTRAL MASJID & COMMUNITY CENTRE (A CHARITABLE INCORPORATED ORGANISATION)

LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	*Names of Trustees have been redacted by agreement with the Charity Commission due to safety concerns and are therefore not published in this document nor the Charity Commission website available for the public. This is in line with paragraph 1.29 of the Charities SORP (FRS 102).*
Principal Address	1021 Warwick Road Solihull B91 3HG
Charity Number	1200650
Independent Examiner	Mohammad Ansari Ansari & Co Kings Court, 17 School Road Birmingham B28 8JG
Bankers	Lloyds Bank Plc Solihull B91 3AN

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their report and financial statements for the year ended 31 December 2025. 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 signed on 12th October 2022 (last amended on 15th August 2025) and registered with the Charity Commission on 12th October 2022, under charity number: 1200650.

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 three 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.

Please note: The names of the Trustees have been redacted by agreement with the Charity Commission due to safety concerns and are therefore not published in this document or the Charity Commission website available for the public. This is in line with paragraph 1.29 of the Charities SORP (FRS 102).

Organisational structure
The Charity is principally based in Solihull, United Kingdom. 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.

Aims, objectives and activities

Aims, objectives and intended impacts

Objects:

1) To advance the Islamic religion in accordance with the Sunni tradition in Solihull and the surrounding area, for the benefit of the public through the provision of a mosque.

2) To promote for the benefit of the inhabitants of Solihull and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

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
- That there is no detriment or harm arising from the aims or activities.

Review of achievements and performance for the year

We are immensely proud of the continued work and dedication demonstrated by Solihull Central Masjid & Community Centre throughout the year. The activities and initiatives outlined in this report reflect the charity's ongoing commitment to serving both the Muslim community and wider society through compassion, education, wellbeing and interfaith engagement.

During 2025, Solihull Central Masjid & Community Centre continued to advance its charitable objectives through religious services, educational programmes, wellbeing activities, community engagement and support for vulnerable individuals and families across Solihull and neighbouring areas.

Throughout 2025, the Masjid maintained five daily congregational prayers, weekly Friday (Jummah) prayers, Ramadan and Taraweeh prayers, and Eid congregations, providing essential religious services and opportunities for spiritual development and community participation.

Review of achievements and performance for the year (continued)

The charity continued supporting vulnerable individuals and families through Ramadan iftaar, food donations and community welfare initiatives. It promoted community cohesion, interfaith understanding, diversity and inclusion through community events, mosque open days and engagement with different faith groups.

Young people were encouraged to develop their leadership skills, confidence and community involvement through educational activities, competitions and volunteering opportunities. The charity also continued providing religious education, lifelong learning and wellbeing activities for children, young people, adults and women.

Family activities, Eid celebrations, educational visits and social gatherings helped strengthen community relationships and encourage greater participation. The Trustees maintained and developed partnerships with local authorities, faith groups, charities, police services and other community organisations, supporting collaborative initiatives that benefited the wider community.

The charity continued to encourage volunteering and recognised the valuable contributions of its volunteers, teachers, imams and supporters. Communication with the congregation and wider public was supported through the website, newsletters, social media and community announcements, helping to raise awareness of activities and encourage participation.

In addition, the Trustees continued exploring opportunities to improve the Centre's facilities, strengthen financial sustainability through fundraising and responsible resource management, and promote environmentally responsible practices. Activities and community engagement were also reviewed to ensure that the charity remained responsive to the needs of the congregation and wider society.

Through these achievements, the Trustees continued to fulfil the charity's objectives, strengthen community relationships and deliver meaningful public benefit throughout 2025.

Financial review

Principal sources of funding
The principal source of funding for the Charity is from individual donors. Voluntary donations received in the year amounted to £116,191 (2024: £91,787). Expenditure for the year amounted to £120,514 (2024: £83,988)

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 December 2025, the charity held free unrestricted reserves of £277 (December 2024: £7,724), and £3,199 in restricted funds (December 2024: £75).

Going Concern
The Charity reported a cash outflow for the year of £4,542 (2024: 8,799 inflow). The Charity expects to make an inflow in 2026.

Despite the low free reserves, the Charity has no contractual commitments for expenditure. Therefore, 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

Building on the achievements of 2025, the Trustees of Solihull Central Masjid & Community Centre aim to further enhance the Centre's facilities to improve accessibility, comfort and the overall experience of worshippers and community users.

The Centre's facilities will continue to be available to all members of the community, regardless of faith or background, reflecting the charity's commitment to inclusion and community service. The charity will also strengthen its role in promoting community cohesion and interfaith understanding by increasing participation in local interfaith initiatives, including the Annual Solihull Interfaith Walk, first initiated by the charity in 2024, and the Mayor's Annual Afternoon Tea, alongside other civic and community engagement events.

The Trustees intend to build stronger partnerships with local authorities, faith groups and community organisations, while continuing to develop educational, wellbeing and family activities, support vulnerable members of society, encourage volunteering and promote an inclusive environment.

Through these initiatives, the charity aims to broaden community participation, strengthen relationships across Solihull and neighbouring areas, and continue delivering meaningful public benefit in accordance with its charitable objectives.

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 29 October 2026 and signed on their behalf, by;

Trustee
(redacted)

Independent examiner's report to the Trustees of Solihull Central Masjid & Community Centre CIO

I report on the financial statements of the charity for the year ended 31 December 2025 which are set out on pages 10 to 19.

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.

SOLIHULL CENTRAL MASJID & COMMUNITY CENTRE (A CHARITABLE INCORPORATED ORGANISATION)

INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

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 Dated: 29 October 2026

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

SOLIHULL CENTRAL MASJID & COMMUNITY CENTRE (A CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	**Unrestricted Funds** **£**	**Restricted Funds** **£**	**Total 2025** **£**	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income from:							
Donations and legacies	*2*	**94,568**	**14,907**	**109,475**	70,282	17,955	88,237
Charitable activities	*3*	**6,650**	**-**	**6,650**	3,550	-	3,550
Investment income	*4*	**66**	**-**	**66**	-	-	-
Total income		**101,284**	**14,907**	**116,191**	73,832	17,955	91,787
Expenditure on:							
Charitable activities	*5*	**108,731**	**11,783**	**120,514**	64,798	19,190	83,988
Total expenditure		**108,731**	**11,783**	**120,514**	64,798	19,190	83,988
Net income / (expenditure) before transfer		**(7,447)**	**3,124**	**(4,322)**	9,034	(1,235)	7,799
Transfers between funds		**-**	**-**	**-**	(1,310)	1,310	-
Net movement in funds		**(7,447)**	**3,124**	**(4,322)**	7,724	75	7,799
Reconciliation of funds:							
Total funds brought forward		7,724	75	7,799	-	-	-
Total funds carried forward	*10*	**277**	**3,199**	**3,476**	7,724	75	7,799

All incoming resources and resources expended derive from continuing activities.

The notes on pages 13 to 19 form part of these financial statements.

SOLIHULL CENTRAL MASJID & COMMUNITY CENTRE (A CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	**2025**		2024	
		£	**£**	£	£
Current assets					
Debtors	*8*	**1,319**		-	
Cash at bank and in-hand	*13*	**4,257**		8,799	
		5,576		8,799	
Creditors:					
Amounts falling due within one year	*9*	**2,100**		1,000	
Net current assets			**3,476**		7,799
Net assets			**3,476**		7,799
Funds					
Unrestricted: General funds	*10*		**277**		7,724
Restricted funds	*10*		**3,199**		75
			3,476		7,799

The notes on pages 13 to 19 form part of these financial statements.

The financial statements were approved by the Trustees on 29 October 2026 & signed on their behalf, by:

Trustee
(redacted)

SOLIHULL CENTRAL MASJID & COMMUNITY CENTRE (A CHARITABLE INCORPORATED ORGANISATION)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	**2025**	2024
		£	£
Cash flows from operating activities:			
Net cash provided by operating activities	*13*	**(4,542)**	8,799
Increase / (decrease) in cash & cash equivalents in the reporting period		**(4,542)**	8,799
Cash & cash equivalents at the beginning of the reporting period		8,799	-
Cash & cash equivalents at the end of the reporting period	*14*	**4,257**	8,799

The notes on pages 13 to 19 form part of these financial statements.

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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.

d) Tangible Fixed assets

Tangible fixed assets are depreciated per the following rates:

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

e) 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.

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 2025 £	**Restricted Funds 2025 £**	**Total Funds 2025 £**	Total Funds 2024 £
Voluntary donations	**94,568**	**14,907**	**109,475**	88,237
	94,568	**14,907**	**109,475**	88,237

3. Charitable activities - income

	Unrestricted Funds 2025 £	**Restricted Funds 2025 £**	**Total Funds 2025 £**	Total Funds 2024 £
Nikah ceremonies	**6,650**	**-**	**6,650**	3,550
	6,650	**-**	**6,650**	3,550

4. Investment income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Deposit returns	**66**	**-**	**66**	-
	66	**-**	**66**	-

5. Charitable activities - costs

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Charitable grants distribution	-	**3,785**	**3,785**	12,780
Nikah ceremonies	**2,075**	-	**2,075**	1,200
Contractors costs	**22,471**	**-**	**22,471**	12,938
Ramadan & Eid programmes	**12,480**	**-**	**12,480**	2,400
Masjid activities	**5,337**	**-**	**5,337**	-
Planning related expenditure	**35,095**	**7,998**	**43,093**	35,134
Building & maintenance related costs	**28,013**	-	**28,013**	11,212
Equipment	**1,806**	-	**1,806**	5,293
Insurances	**120**	-	**120**	1,297
Legal & professional	**1,334**	-	**1,334**	1,734
	108,731	**11,783**	**120,514**	83,988

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.

6. Employees & trustees costs

There were no employees in the year (2024: NIL).

During the period £NIL (2024: £NIL) of expenses were incurred for the reimbursement of Trustees' expenses. The Trustees received no other remuneration this year or the prior year.

7. Volunteers

The charity is being run through the kind help of many committed volunteers. The Trustees would like to thank all the volunteers without whom the Centre would not be able to run.

8. Debtors

	2025	2024
	£	£
Prepayments	**1,319**	-

9. Creditors
Amounts owing within one year

	2025	2024
	£	£
Accruals	**2,100**	1,000

10A. Statement of funds – Unrestricted funds

Current year (2025):

	Brought forward	**Incoming resources**	**Resources expended**	**Transfers**	**Carried forward**
	£	**£**	**£**	**£**	**£**
Unrestricted funds:-					
General reserve	7,724	**101,284**	**(108,731)**	**-**	**277**
Total funds	7,724	**101,284**	**(108,731)**	**-**	**277**

10A. Statement of funds – Unrestricted funds (continued)

Prior year (2024):

	Brought forward £	Incoming resources £	Resources expended £	Transfers £	Carried forward £
Unrestricted funds:-					
General reserve	-	73,832	(64,798)	(1,310)	7,724
Total funds	-	73,832	(64,798)	(1,310)	7,724

10B. Statement of funds – Restricted funds

Current year (2025):

	Brought forward £	**Incoming resources £**	**Resources expended £**	**Transfers £**	**Carried forward £**
Restricted funds:-					
Zakat distribution	-	**3,260**	**(856)**	**-**	**2,404**
Fitrana distribution	-	**510**	**(150)**	**-**	**360**
Qurbani programme	75	**1,980**	**(1,690)**	**-**	**365**
Masjid Planning & Improvements	-	**7,998**	**(7,998)**	**-**	**-**
Welfare fund	-	**1,159**	**(1,089)**	**-**	**70**
Total funds	75	**14,907**	**(11,783)**	**-**	**3,199**

Prior year (2024):

	Brought forward £	Incoming resources £	Resources expended £	Transfers £	Carried forward £
Restricted funds:-					
Zakat distribution	-	543	(543)	-	-
Fitrana distribution	-	386	(805)	419	-
Qurbani programme	-	2,650	(2,575)	-	75
Masjid Iftar programme	-	2,400	(2,400)	-	-
Ramadan & Eid programmes	-	7,966	(8,857)	891	-
Masjid Planning & improvements	-	4,010	(4,010)	-	-
Total funds	-	17,955	(19,190)	1,310	75

10B. Statement of funds – Restricted funds (continued)

Restricted Project Descriptions

Zakat, Fitrana and Qurbani distribution
Zakat, Fitrana and Qurbani are specific religious donations distributed to the very poorest in society for their most urgent needs. The Masjid works with NGO charities to help fulfil this requirement and funds are usually distributed within the same year that they are collected.

Masjid Planning & improvements
The Masjid is working on various plans to improve and enhance the space and facilities on offer by the Masjid to the public. Funds donated specifically for this purpose are collected and spent from this fund.

Welfare fund
This fund is for when the Masjid collects and distributes funds to help relieve the need of others to help attendees fulfil their Islamic duty to help those in need in Society. The Masjid works locally and with NGO charities to help fulfil this requirement and funds are usually distributed within the same year that they are collected.

11. Analysis of net assets between funds

(a) Current year	**Unrestricted funds £**	**Restricted funds £**	**Total funds £**
Fund balances at 31 December 2025 are represented by:			
Net current assets	**277**	**3,199**	**3,476**
Total funds	**277**	**3,199**	**3,476**

(b) Prior year	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2025 are represented by:			
Net current assets	7,724	75	7,799
Total funds	7,724	75	7,799

12. Related parties

There are no related party transactions in the year or the prior year.

13. Reconciliation of cash flows from operating activities

	2025	2024
	£	£
Net income / (expenditure) for the reporting period	**(4,322)**	7,799
(Increase) / decrease in debtors	**(1,319)**	-
Increase / (decrease) in creditors	**1,100**	1,000
Net cash provided by operating activities	**(4,542)**	8,799

14. Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash at bank and in hand	**4,257**	8,799
Total of cash and cash equivalents	**4,257**	8,799

14A. Analysis of changes in net debt

	At start of year	**Cashflows in year**	**At end of year**
	£	**£**	**£**
Cash at bank and in-hand	8,799	**(4,542)**	**4,257**
	8,799	**(4,542)**	**4,257**