Charity Registration Number: 280440

MASJID-E-ALI (A.S)

Report and Accounts

31 December 2025

MASJID-E-ALI (A.S)

Report and accounts for the year ended 31 December 2025

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MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2025

The Trustees present their Report and Accounts for the year ended 31 December 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- MASJID-E-ALI (A.S)

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 280440

Legal structure of the charity

The charity is constituted as a charity established under a Charity Commission scheme.The governing document of the charity is the Special Scheme establishing the charity authorised by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The Trustees are;

Syed Rahat Gilani	President
Syed Zaheer Abbas	Vice President
Hasan Kazmi	Treasurer
Seyyid Saghar Abbas	Vice Treasurer
Mushtaq Shah	General Secretary
Syed Farhat Abbas	Vice General Secretary
Abid Shah	Information Secretary

MASJID-E-ALI (A.S)

Trustees' Annual Report for the year ended 31 December 2025

The principal operating address, telephone number of the charity are:-

2-32 Beechwood Road
Luton, Bedfordshire
LU4 8RP
Phone: 078 3325 0207

The Trustees in office on the date the report was approved were:-

Hasan Kazmi - Treasurer
Syed Zaheer Abbas - Vice President

The following persons served as Trustees during the year ended 31 December 2025 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To provide religious education to muslim children and prepare islamic scholars, facilitate celebration of islamic religious and cultural events, assist and promote organisations established with similar objectives, visit sick at home and in hospitals and visit prisoners, provide wedding and funeral services, generally promote islamic faith and values and promote religious tolerance and harmony.

The main achievements and performance of the charity during the year.

In the trustees opinion charity performed satisfactorily to achieve its objectives.

Fundraising activities during the year.

The charity relies on grant aid from the donors identified in the accounts , whose support is valued. There have been no other fundraising activities.

Financial review

The charity's financial position at the end of the year ended 31 December 2025

The financial position of the charity at 31 December 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	111,501	135,440
Unrestricted Revenue Funds available for the general purposes of the charity	2,800,307	2,688,806
Total Funds	2,800,307	2,688,806

Trustees' Annual Report for the year ended 31 December 2025

Financial review of the position at the reporting date, 31 December 2025 .

The trustees consider the financial performance by the charity during the year to has been satisfactory.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

New Trendz Limited
Certified Public Accountant
59 South End Road
Rainham
Greater London
United Kingdom
RM13 7XP

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

Trustees' Annual Report for the year ended 31 December 2025

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 22 October 2026.



Syed Rahat Gilani
Trustee

MASJID-E-ALI (A.S)

Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 December 2025

We report on the financial statements of MASJID-E-ALI (A.S) for the year ended 31 December 2025, as set out on pages 6 to 19, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet , the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 12, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of the trustees' and the accountant

As described on page 3, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

New Trendz Limited - Independent Accountant

Certified Public Accountant

59 South End Road
Rainham
Greater London
RM13 7XP

This report was signed on 22 October 2026

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2025

Statement of Financial Activities for the year ended 31 December 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	345,320	-	**345,320**	291,065
Investments	A4	70,462	-	**70,462**	125,478
Total income	**A**	**415,782**	**-**	**415,782**	**416,543**
Expenditure on:					
Charitable activities	B2	304,281	-	**304,281**	281,103
Total expenditure	**B**	**304,281**	**-**	**304,281**	**281,103**
Net income for the year		**111,501**	**-**	**111,501**	**135,440**
Net income after transfers	**A-B-C**	**111,501**	**-**	**111,501**	**135,440**
Net movement in funds		**111,501**	**-**	**111,501**	**135,440**
Reconciliation of funds:-	**E**				
Total funds brought forward		2,688,806	-	**2,688,806**	2,553,366
Total funds carried forward		**2,800,307**	**-**	**2,800,307**	**2,688,806**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2025

	SORP Ref	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income from:				
Donations & Legacies	A1	291,065	-	**291,065**
Investments	A4	125,478	-	**125,478**
Total income	**A**	416,543	-	416,543
Expenditure on:				
Charitable activities	B2	281,103	-	**281,103**
Total expenditure	**B**	**281,103**	**-**	**281,103**
Net income for the year		135,440	-	**135,440**
Net income after transfers		135,440	-	135,440
Net movement in funds		**135,440**	**-**	**135,440**
Reconciliation of funds:-	**E**			
Total funds brought forward		2,553,366	-	**2,553,366**
Total funds carried forward		**2,688,806**	**-**	**2,688,806**

All activities derive from continuing operations

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2025

MASJID-E-ALI (A.S) - Resources applied in the year ended 31 December 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	111,501	135,440
Resources applied on functional fixed assets	(24,751)	(67,285)
Net resources available to fund charitable activities	**86,750**	**68,155**

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2025

Movements in revenue and capital funds for the year ended 31 December 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	2,688,806	-	2,688,806	**2,553,366**
Recognised gains and losses before transfers	111,501	-	111,501	135,440
	2,800,307	**-**	**2,800,307**	**2,688,806**
Closing revenue funds	**2,800,307**	**-**	**2,800,307**	**2,688,806**

Summary of funds	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	2,800,307	-	**2,800,307**	2,688,806

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Statement of Financial Activities for the year ended 31 December 2025

MASJID-E-ALI (A.S)
Income and Expenditure Account for the year ended 31 December 2025 as required by the Companies Act 2006

	2025	2024
	£	£
Income		
Income from operations	345,320	291,065
Investment income and interest		
Income from investments, other than interest receivable	70,182	125,291
Interest receivable	280	187
Gross income in the year before exceptional items	**415,782**	**416,543**
Gross income in the year including exceptional items	**415,782**	**416,543**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	**247,849**	**226,447**
Depreciation and amortisation	**14,820**	**18,526**
Interest payable	**41,612**	**36,130**
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**304,281**	**281,103**
Net income before tax in the financial year	111,501	135,440
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**111,501**	**135,440**
Retained surplus for the financial year	**111,501**	**135,440**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S) - Balance Sheet as at 31 December 2025

	Note	SORP Ref		2025 £		2024 £
Fixed assets		A				
Tangible assets	7	A2		2,824,952		2,815,021
Current assets		B				
Debtors	8	B2	11,840		3,240	
Cash at bank and in hand		B4	144,331		91,417	
Total current assets			156,171		94,657	
Creditors: amounts falling due within one year	9	C1	82,548		92,346	
Net current assets				238,719		187,003
Total assets less current liabilities				3,063,671		3,002,024
Creditors: amounts falling due after more than one year	10	C2		(263,364)		(313,218)
The total net assets of the charity				2,800,307		2,688,806
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds						
Unrestricted Funds						
Unrestricted Revenue Funds	13	D3		2,800,307		2,688,806
Designated Funds						
Total charity funds				2,800,307		2,688,806

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Syed Zaheer Abbas
Trustee
Approved by the board of trustees on 22 October 2026

The notes attached on pages 12 to 19 form an integral part of these accounts.

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Voluntary income is received by way of donations at Friday prayers and individual & group donations, and in included in full in the Statement of Financial Activities when receiveable.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.
Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.
All income is accounted for gross, before deducting any related fees or costs.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of of people employed within any partiular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note0.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition. If there is a minimum amount below which items are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	0	% Reducing balance
Plant and machinery	20	% Reducing balance
Motor vehicles	20	% Reducing balance

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Fund Accounting

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

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3 Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	14,820	18,526

4 Interest payable

	2025	2024
	£	£
Bank interest payable	41,612	36,130

5 Staff costs and emoluments

Salary costs	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	55,511	51,365
Total salaries, wages and related costs	**55,511**	**51,365**

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Tangible fixed assets

	Land and Buildings	F&F & Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2025	2,740,920	246,974	2,500	2,990,394
Additions	24,751	-	-	24,751
At 31 December 2025	**2,765,671**	**246,974**	**2,500**	**3,015,145**
Depreciation				
At 1 January 2025	-	172,873	2,500	175,373
Charge for the year	-	14,820	-	14,820
At 31 December 2025	**-**	**187,693**	**2,500**	**190,193**
Net book value				
At 31 December 2025	**2,765,671**	**59,281**	**-**	**2,824,952**
At 31 December 2024	**2,740,920**	**74,101**	**-**	**2,815,021**

8 Debtors

	2025	2024
	£	£
Other debtors	11,840	3,240

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	**7,000**	**7,000**
PAYE, NIC VAT and other taxes	**(61,044)**	**(55,004)**
Other creditors	**(28,504)**	**(44,342)**
	(82,548)	**(92,346)**

10 Creditors: amounts falling due after one year

	2025	2024
	£	£
Bank loans and overdrafts	**221,756**	**255,346**
Other creditors	**41,608**	**57,872**
	263,364	**313,218**

11 Income and Expenditure account summary

	2025	2024
	£	£
At 1 January 2025	2,688,806	2,553,366
Surplus after tax for the year	111,501	135,440
At 31 December 2025	**2,800,307**	**2,688,806**

MASJID-E-ALI (A.S)

Notes to the Accounts for the year ended 31 December 2025

12 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	2,824,952	-	-	**2,824,952**
Current Assets	156,171		-	**156,171**
Current Liabilities	82,548	-	-	**82,548**
Long Term Liabilities	(263,364)	-	-	**(263,364)**
	2,800,307	**-**	**-**	**2,800,307**

At 1 January 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	2,815,021	-	-	**2,815,021**
Current Assets	94,657	-	-	**94,657**
Current Liabilities	92,346	-	-	**92,346**
Long Term Liabilities	(313,218)	-	-	**(313,218)**
	2,688,806	**-**	**-**	**2,688,806**

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
		See Note 14	See Note 0	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	2,688,806	111,501	**-**	**2,800,307**
Total unrestricted and designated funds	**2,688,806**	**111,501**	**-**	**2,800,307**
Total charity funds	**2,688,806**	**111,501**	**-**	**2,800,307**

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	**415,782**	**(304,281)**	**-**	**111,501**

15 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

16 Ultimate controlling party

The charity is under the control of its legal members.

MASJID-E-ALI (A.S)

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

17 Donations and Legacies

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals					
Small donations individually less than £1000		335,320	-	**335,320**	291,065
Total donations and gifts from individuals		**345,320**	**-**	**345,320**	**291,065**
Total Donations and Legacies	**A1**	**345,320**	**-**	**345,320**	**291,065**

18 Investment income

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Bank Interest Receivable		280	-	**280**	187
Other Income		70,182	-	**70,182**	125,291
Total investment income	**A4**	**70,462**	**-**	**70,462**	**125,478**

19 Support costs for charitable activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Employee costs not included in direct costs				
Salaries - Administrative staff	5,360	-	**5,360**	5,600
Temporary staff and recruitment	50,151	-	**50,151**	45,765
Premises Expenses				
Rates and water charges	6,093	-	**6,093**	4,151
Light heat and power	39,993	-	**39,993**	31,693
Cleaning and waste management	427	-	**427**	2,648
Premises repairs, renewals and maintenance	19,770	-	**19,770**	29,763
Property insurance	5,897	-	**5,897**	6,371
Administrative overheads				
Telephone, fax and internet	2,275	-	**2,275**	1,063
Stationery and printing	180	-	**180**	-
Subscriptions	198	-	**198**	588
Motor expenses	195	-	**195**	571

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

Travelling	1,602	-	**1,602**	3,688
Software licences and expenses	1,251	-	**1,251**	2,307
Sundry expenses	719	-	**719**	3,047
Relegious functions and seminars	65,132	-	**65,132**	60,099
Equipment,repairs,expenses and maintenance	2,424	-	**2,424**	1,457
Madarsa Supplies	1,126	-	**1,126**	-
Funeral services	41,124	-	**41,124**	23,312
Books	-	-	**-**	157
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	3,500	-	**3,500**	3,500
Financial costs				
Bank charges	432	-	**432**	667
Depreciation & Amortisation in total for the	14,820	-	**14,820**	18,526
Bank interest payable	41,612	-	**41,612**	36,130
Support costs before reallocation	**304,281**	**-**	**304,281**	**281,103**
Total support costs	**304,281**	**-**	**304,281**	**281,103**

The basis of allocation of costs between activities is described under accounting policies

20 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Total support costs	B2d	304,281	-	**304,281**	281,103
Total charitable expenditure	**B2**	**304,281**	**-**	**304,281**	**281,103**

MASJID-E-ALI (A.S)

Activity analysis of Income and expenditure for the for the year ended 31 December 2025

This analysis is classsified by activity and not by conventional nominal descriptions.

21 Analysis of income by activity

Activity	SOFA ref	2025 £	2024 -
Summary of Total Income, including the items above			
Donations & Legacies	**A1**	345,320	291,065
Investment income	**A4**	70,462	125,479
Total income as shown in the SOFA	**A**	**415,782**	**416,544**
Categories of income			
Income from exchange transactions		415,782	416,544

22 Analysis of charitable expenditure by activity

Activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025 £	2025 £	2025 £	2025 £	2024 £
Primary purpose and ancillary trading1					
Employee costs not included in direct costs	-	55,511	-	**55,511**	51,365
Premises expenses	-	72,180	-	**72,180**	74,625
Administrative overheads	-	51,094	-	**51,094**	36,192
Professional fees	-	3,500	-	**3,500**	3,500
Financial costs	-	56,864	-	**56,864**	55,322
Relegious functions and seminars	-	65,132	-	**65,132**	60,099
Total Primary purpose and ancillary trading1	**-**	**304,281**	**-**	**304,281**	**281,103**

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025 £	2025 £	2025 £	2025 £	2024 £
Total Primary purpose and ancillary trading1	-	304,281	-	**304,281**	281,103
Total charitable expenditure	**-**	**304,281**	**-**	**304,281**	**250,911**

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 20

MASJID-E-ALI (A.S)

Activity analysis of Income and expenditure for the for the year ended 31 December 2025

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Primary purpose and ancillary trading1	-	56,864	55,511	191,906	304,281