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SOUTHAMPTON MOSQUE TRUST

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2025

Registered Charity No. 296904

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SOUTHAMPTON MOSQUE TRUST

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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SOUTHAMPTON MOSQUE TRUST

CHARITY INFORMATION

TRUSTEES	Sharif Ullah Ahmed Mohamed Akram Chaudhry Khalid Mahmood Gohar Zaman Hannan
PRINCIPAL OFFICE	Argyle Centre Argyle Road Southampton Hampshire SO14 0BQ
CHARITY NUMBER	296904
INDEPENDENT EXAMINERS	Fiander ETL Stag Gates House 63/64 The Avenue Southampton SO17 1XS

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SOUTHAMPTON MOSQUE TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees have pleasure in presenting their annual report together with the independently examined financial statements for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's trust deed, the Charities Act 2011 and 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 published in October 2019.

Objectives and activities for the public benefit

The objects of the Trust are to promote the Muslim faith, the relief of poverty amongst the people of the Muslim faith, the provision of religious services for people of the Muslim faith and generally for the provision, maintenance and development of a Mosque in Southampton.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives in planning future activities. The Trust furthers its charitable purposes for the public benefit by making its facilities and services available to a wider public to practice the Muslim faith.

Plans for the future

The aims and objectives of the Trust remain the same as set out in this report and the trustees consider that the current activities of the Trust are suitable in achieving these aims and objectives.

Achievements and performance

The aim of the Trust's work is the education and practice of the Muslim faith. The trustees are pleased that the achievements and performance of the Trust demonstrate good progress towards this aim.

Financial review

The Trust's work is reliant on donations from the public as well as fees received for the supply of services provided by the Trust. Donations received in the period decreased and the total income generated by the charity decreased from the prior year to £97,817 (2024: £101,520).

The activities of the Trust for the year resulted in an overall decrease in costs incurred from the prior year with total expenditure of £112,473 (2024: £131,721). The expenses of the Trust remain similar to the prior year, with the exception of property maintenance costs decreasing to £38,335 (2024: £55,259) and legal and professional expenses increasing to £11,551 (2024: £9,825).

This year's activities resulted in a deficit of £14,656 (2024: £30,201 deficit). The deficit has been deducted from accumulated funds.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds and any surplus achieved at the end of a reporting year is added to accumulated funds. The trustees consider that the

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funds will be sufficient to support the Trust and cover the costs of its ongoing activities. The Trust held accumulated funds of £1,034,722 at the date of this report.

Structure, governance and management
The Trust is a registered charity, number 296904, and is constituted under a trust deed dated 19 November 1985. New trustees are appointed by the existing trustees.

Key management personnel remuneration
The trustees consider the board of trustees as comprising the key management personnel of the Charity in charge of directing and controlling the Trust and running and operating the Charity on a day-to-day basis. All trustees give of their time freely with no remuneration paid in the year and no trustee expenses being incurred.

Trustees are required to disclose all relevant interests in accordance with the Trust's policy and withdraw from decisions where a conflict of interest arises. Neither the Trust nor any of the trustees have interests that give rise to a conflict of interest but any such interests would be disclosed.

Reference and administrative details
The administrative details of the Charity can be found under Charity Information set out on page 2.

Trustees
Sharif Ullah Ahmed
Mohamed Akram Chaudhry
Khalid Mahmood
Gohar Zaman Hannan

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 law applicable to charities in England and Wales requires the Charity trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to operate.

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. They are

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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.

Approved by the trustees on ……. and signed on their behalf by:

28/10/2026 | 12:29 GMT



……
Trustee

……
Trustee

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SOUTHAMPTON MOSQUE TRUST

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF SOUTHAMPTON MOSQUE TRUST

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 7 to 13.

Responsibilities and basis of report
As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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
I have completed my examination. I 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination

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 accounts to be reached.

Signed:

Fiander ETL

Fiander ETL
Stag Gates House
63/64 The Avenue
Southampton
SO17 1XS

Date: 28/10/2026 | 12:30 GMT

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SOUTHAMPTON MOSQUE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2025	Total funds 2024
		£	£	£	£	£
Income and endowments						
Donations		71,104	-	-	71,104	91,970
Charitable activities	6	26,713	-	-	26,713	9,550
Government grants		-	-	-	-	-
Total income		**97,817**	**-**	**-**	**97,817**	**101,520**
Resources expended						
Charitable activities	7	112,473	-	-	112,473	131,721
Total expenditure		**112,473**	**-**	**-**	**112,473**	**131,721**
Net gains/(losses) on investments		-	-	-	-	-
Net income/(expenditure)		**(14,656)**	**-**	**-**	**(14,656)**	**(30,201)**
Transfers between funds		-	-	-	-	-
Other recognised gains/(losses)		-	-	-	-	-
Net movement in funds		**(14,656)**	**-**	**-**	**(14,656)**	**(30,201)**
Reconciliation of funds						
Total funds brought forward		1,049,378	-	-	1,049,378	1,079,579
Total funds carried forward		**1,034,722**	**-**	**-**	**1,034,722**	**1,049,378**

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SOUTHAMPTON MOSQUE TRUST

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2025	Total funds 2024
		£	£	£	£	£
Fixed assets						
Tangible assets	10	1,048,059	-	-	1,048,059	1,048,059
Total fixed assets		**1,048,059**	**-**	**-**	**1,048,059**	**1,048,059**
Current assets						
Debtors	11	13,055	-	-	13,055	-
Cash at bank and in hand		9,264	-	-	9,264	36,717
Total current assets		**22,319**	**-**	**-**	**22,319**	**36,717**
Liabilities						
Creditors falling due within one year	12	(35,656)	-	-	(35,656)	(35,398)
Net current assets		**(13,337)**	**-**	**-**	**(13,337)**	**1,319**
Total assets less current liabilities		**1,034,722**	**-**	**-**	**1,034,722**	**1,049,378**
Creditors falling due after more than one year		-	-	-	-	-
Net assets		**1,034,722**	**-**	**-**	**1,034,722**	**1,049,378**
Funds of the Charity		-	-	-	-	-
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted funds		1,034,722	-	-	1,034,722	1,049,378
Total Charity funds		**1,034,722**	**-**	**-**	**1,034,722**	**1,049,378**

The notes at pages 10 to 13 form part of these accounts.

Approved by the trustees on 28/10/2026 | 12:29 GMT and signed on their behalf by:



……
Trustee

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SOUTHAMPTON MOSQUE TRUST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Total funds 2025 £	Total funds 2024 £
Net cash from operating activities	13	**(27,453)**	**(28,719)**
Cash flows from investing activities			
Dividends, interest and rents from investments		-	-
Proceeds from the sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		-	-
Proceeds from sale of investments		-	-
Purchase of investments		-	-
Net cash provided by investing activities		**-**	**-**
Cash flows from financing activities			
Repayments of borrowing		-	-
Cash inflows from net borrowing		-	-
Receipt of endowment		-	-
Net cash provided by financing activities		**-**	**-**
Change in cash and cash equivalents		**(27,453)**	**(28,719)**
Cash and cash equivalent brought forward		36,717	65,436
Cash and cash equivalent carried forward		**9,264**	**36,717**

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SOUTHAMPTON MOSQUE TRUST

NOTES TO THE FINANCIAL STATEMENTS

1) Accounting Policies

The charity's principal office address can be found on the Charity Information page.

The presentation currency is pound sterling and the figures have been rounded to the nearest pound.

Basis of preparation and assessment of going concern
The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with the 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 of Ireland (FRS 102) effective 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trust constitutes a Public Benefit Entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

2) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) a restatement of comparative items was needed. No restatements were required.

3) Income recognition

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date.

Government grants are recognised in accordance with the accrual model.

4) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and

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the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

5) Tangible fixed assets and depreciation

All assets costing more than £250 are capitalised and valued at historic cost. Depreciation is provided on all fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Freehold land and buildings	nil

6) Analysis of charitable income

	2025	2024
	£	£
General services	19,703	1,535
Room hire	-	-
Tuition fees	7,010	8,015
Rent of car park	-	-
Total	**26,713**	**9,550**

7) Analysis of charitable expenditure

	2025	2024
	£	£
Wages and pensions	58,884	62,718
Property maintenance	38,335	55,259
Administrative expenses	1,088	1,355
Legal and professional fees	11,551	9,825
Travel expenses	-	-
Miscellaneous expenses	2,615	2,564
Catering expenses	-	-
Total	**112,473**	**131,721**

8) Analysis of staff costs

	2025	2024
	£	£
Salaries and wages	58,508	62,342
Social security costs	-	-
Other pension costs	376	376
Total	**58,884**	**62,718**

The average number of employees during the year was 10 (2024: 10). No employees had employee benefits in excess of £60,000 (2024: none).

9) Pensions

The Charity operates a defined contribution pension scheme. Contributions payable to the Charity's pension scheme are charged to Statement of Financial Activities (SoFA) in the period to which they relate. The total employer pension contributions recognised in the SoFA for the year are £376 (2024: £376).

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10) Tangible fixed assets

Freehold land and buildings

	1 Argyle Road (next door)	Argyle Centre	Total
	£	£	£
Cost or valuation			
At 1 January 2025	180,919	867,140	1,048,059
Additions	-	-	-
Disposals	-	-	-
At 31 December 2025	**180,919**	**867,140**	**1,048,059**
Depreciation			
At 1 January 2025	-	-	-
Charge for the period	-	-	-
Eliminated on disposals	-	-	-
At 31 December 2025	**-**	**-**	**-**
Net book value			
At 31 December 2025	**180,919**	**867,140**	**1,048,059**
At 31 December 2024	**180,919**	**867,140**	**1,048,059**

11) Analysis of debtors

	2025	2024
	£	£
Other debtors	13,055	-
Prepayments and accrued income	-	-
Total	**13,055**	**-**

Current assets, to include debtors, are amounts owed to the Charity for the provision of goods and services or amounts the Charity has paid in advance for the goods and services it will receive. These assets are measured at their recoverable amounts.

12) Analysis of creditors due within one year

	2025	2024
	£	£
Other creditors	33,166	32,908
Taxation and social security	-	-
Accrued expenses	2,490	2,490
Total	**35,656**	**35,398**

Liabilities are amounts due to creditors and any provision made as a result of an obligation to transfer economic benefits to a third party. A liability is recognised for the amount that the Charity anticipates it will pay to settle the debt and is measured at the settlement amount.

Other creditors relate to amounts received from members of the community and outstanding wages.

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13) Reconciliation of cash flows from operating activities

	2025 £	2024 £
Net movement in funds	(14,656)	(30,201)
Decrease/(increase) in debtors	(13,055)	-
Increase/(decrease) in creditors	258	1,482
Net cash from operating activities	**(27,453)**	**(28,719)**