REGISTERED CHARITY NUMBER: 506755

IDAARA MAARIF - E - ISLAM

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

IDAARA MAARIF - E - ISLAM

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FOR THE YEAR ENDED 31 DECEMBER 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main aims and objectives of the Charity are to promote and further the Muslim faith, which includes Islamic teaching of the Holy Quran and Fiqa Jaffaria.

Significant activities

The main activity of the Charity is that of providing a place of worship, where the community can enhance their understanding of the Muslim faith.
We are pleased that the number of attendees at the mosque are increasing year on year, bar the Covid-19 period.

Public benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit.
The public is able to benefit by performing their daily and other religious duties at the premises, the charity also provides a resident clergy who is always at hand to help out with all aspects of religious matters and general advice.

Volunteers

The charity is grateful to all the volunteers who help out throughout the year and especially in the busy periods of month of Ramdhan and Muharram, who assist in cleaning and food distribution.

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

The main sources of income for the Charity are, donations and legacies and through membership, as well as investment income from the Licence of the Banqueting and community centre.

Performance

We are pleased that despite the dampener that the Charity experienced during the challenging period of Covid-19, the public has now started to return to place of worship and this is evidenced in the donations and level activities that have taken place post Covid-19.

FINANCIAL REVIEW

Financial position

The Charity has achieved a surplus of £44,423 in the year (2024 Deficit £56,968). This has increased reserves to £2,329,542 at the year end. The Charity has no defined policy for the amount of reserves it should carry but reserves are carried forward in the event of deficits being incurred in the future.

Principal funding sources

The principle funding sources have been highlighted in the above paragraph under fundraising activities.

Going concern

The Trustees have assessed the ability of the Charity to continue as a going concern and determined that there are sufficient cash balances to continue paying overheads for at least 12 months, even if income was to fall substantially.

FUTURE PLANS

The board has an initiated a review of the current facilities and services provided to our membership and the general public over the coming year. The programme will commence with a comprehensive evaluation of our current building capacity and the potential options to increase the floor space to accommodate the growing congregation and Sunday school classroom requirements.

Beyond business as usual operations, it is also the intention of the board to reduce manual and paper-based systems and embark on a digitisation drive. The modernisation and upgrade of the technical equipment providing audio and video services is long overdue as well implementing environment friendly initiatives to reduce our carbon footprint by installing energy efficient lighting systems.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The Executive Committee is elected every 2 years and Holding Trustees every 5 years. The Board of Trustees is comprised of the Executive Committee and Holding Trustees, in accordance with the governing document.

Key management remuneration

None of the trustees are remunerated for performing their roles in the Charity. Wages are paid to admin staff in line with hours worked and minimum wages legislation.

Related parties

The Charity is not holding assets on behalf of another Charity.

Risk management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees do this by reviewing the Charities records on a regular basis to identify any possible misappropriation of assets and by dealing with trusted associates in the countries that it provides support to. There is also a robust system in place to obtain detailed evidence that monies provided for projects have been spent for the required purpose.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

506755

Principal address

Regents Park Road
Small Heath
Birmingham
West Midlands
B10 0QP

Trustees
Mr Mohammed Shah Naqvi Secretary
Mr Ishtiaq Hussain Executive Member
Mr Fiada Hussain Executive Member
Mr Nigah Hussain Executive Member
Mr Muhammad Amin Tahir Assistant treasurer
Mr Dilshad Abbas Vice president (from 21/5/2023)
Mr Zulfiqar Ali Executive Member
Mr Tauqir Hussain Shah Executive Member
Mr Amjad Hussain Shah President
Mr Naeem Raza Sabir Treasurer
Mr Haider Ali
Mr Mahsoom - Abbas Shah
Mr Hassan Hussain Shah
Mr Hashim Hussain Shah
Mr Amir Mukhtar Kazmi
Mr Ali Murtaza Shah
Mr Abad Ali
Mr Abbas Raza Ali
Mr Ali Fawad

Auditors
Shareef
Statutory Auditors
4 Highlands Court
Cranmore Avenue
Solihull
West Midlands
B90 4LE

FREEHOLD PROPERTY
The Charity's property is held in trust by a number of Trustees. This is in accordance with the Charity's governing document and those trustees holding the property are referred to in the list of trustees in this report as 'Holding Trustees'. The legal ownership of the property lies with the Holding trustees but the beneficial interest lies with the Charity.

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which 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 and The Charity (Accounts and Reports) Regulations 2008. 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.

Approved by order of the board of trustees on 30 October 2026 and signed on its behalf by:

Mr Amjad Hussain Shah - Trustee

Opinion

We have audited the financial statements of Idaara Maarif - E - Islam (the 'charity') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Charity and industry, we identified that the principal risks of non-compliance with laws and regulations related to employment laws and taxes, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and FRS 102. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to achieve desired financial results and the manipulation of exceptional items and management bias in accounting estimates. Audit procedures performed by the engagement team included, but were not limited to: - enquiries with management, and the Company's legal counsel (internal and, where relevant, external), including consideration of known or suspected instances of fraud and non-compliance with laws and regulations and examining supporting calculations where a provision has been made in respect of these; reading key correspondence with regulatory authorities in relation to compliance with certain employment laws and indirect tax matters; - understanding and evaluating the design and implementation of management's controls designed to prevent and detect irregularities; - challenging assumptions and judgements made by management in their significant accounting estimates, in particular, in relation to restricted funds; - identifying and testing journal entries, in particular any journal entries posted with unusual account combinations and postings by unusual users; There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Shareef
Statutory Auditors
4 Highlands Court
Cranmore Avenue
Solihull
West Midlands
B90 4LE

Date: .....

IDAARA MAARIF - E - ISLAM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**252,061**	**43,025**	**295,086**	214,353
Other trading activities	2	**154,118**	**-**	**154,118**	115,984
Investment income	3	**2,800**	**-**	**2,800**	7,050
Total		**408,979**	**43,025**	**452,004**	337,387
EXPENDITURE ON					
Raising funds		**14,316**	**-**	**14,316**	21,056
Charitable activities					
Cost of Charitable activities-Direct Expenses		**368,300**	**23,765**	**392,065**	373,298
Other		**1,200**	**-**	**1,200**	-
Total		**383,816**	**23,765**	**407,581**	394,354
NET INCOME/(EXPENDITURE)		**25,163**	**19,260**	**44,423**	(56,967)
RECONCILIATION OF FUNDS					
Total funds brought forward		**2,187,478**	**97,641**	**2,285,119**	2,342,086
TOTAL FUNDS CARRIED FORWARD		**2,212,641**	**116,901**	**2,329,542**	2,285,119

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	**1,782,268**	**-**	**1,782,268**	1,832,287
CURRENT ASSETS					
Debtors	10	**94,686**	**-**	**94,686**	100,202
Cash at bank and in hand		**424,936**	**116,901**	**541,837**	434,781
		519,622	**116,901**	**636,523**	534,983
CREDITORS					
Amounts falling due within one year	11	**(89,249)**	**-**	**(89,249)**	(82,151)
NET CURRENT ASSETS		**430,373**	**116,901**	**547,274**	452,832
TOTAL ASSETS LESS CURRENT LIABILITIES		**2,212,641**	**116,901**	**2,329,542**	2,285,119
NET ASSETS		**2,212,641**	**116,901**	**2,329,542**	2,285,119
FUNDS	13				
Unrestricted funds				**2,212,641**	2,187,478
Restricted funds				**116,901**	97,641
TOTAL FUNDS				**2,329,542**	2,285,119

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2026 and were signed on its behalf by:

Mr Amjad Hussain Shah - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	15% on reducing balance
Motor vehicles	-	15% on reducing balance

Freehold property is depreciated at 2% on revalued amount but the associated land has not been depreciated.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

1. ACCOUNTING POLICIES - continued

Financial instruments

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

1. ACCOUNTING POLICIES - continued

Financial instruments
With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Hire of Hall	**146,985**	80,500
Gift Aid Income	**-**	5,517
Hall Expenses Recharge	**-**	21,056
Madrassa Collection	**7,133**	8,911
	154,118	115,984

3. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	**2,800**	7,050

4. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Other resources expended	**-**	**1,200**	**1,200**
Cost of Charitable activities-Direct Expenses	**8,152**	**2,221**	**10,373**
	8,152	**3,421**	**11,573**

Support costs, included in the above, are as follows:

Governance costs

			2025	2024
	Other resources expended	Cost of Charitable activities-Direct Expenses	Total activities	Total activities
	£	£	**£**	£
Auditors' remuneration	**-**	**1,500**	**1,500**	**1,200**
Bank charges	**-**	**721**	**721**	**711**
Accountancy	**1,200**	**-**	**1,200**	**1,200**
	1,200	**2,221**	**3,421**	**3,111**

continued...

5. AUDITORS' REMUNERATION

	2025	2024
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	**1,500**	1,200

6. TRUSTEES' REMUNERATION AND BENEFITS

	2025	2024
	£	£
Trustees' salaries	**8,606**	10,532
Trustees' fees	**-**	150
	8,606	10,682

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

7. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	**49,412**	55,175
Other pension costs	**1,015**	918
	50,427	56,093

The average monthly number of employees during the year was as follows:

	2025	2024
Administration	**3**	3

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	181,318	33,035	214,353
Other trading activities	115,984	-	115,984
Investment income	7,050	-	7,050
Total	304,352	33,035	337,387
EXPENDITURE ON			
Raising funds	21,056	-	21,056

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Cost of Charitable activities-Direct Expenses	336,762	36,536	373,298
Total	357,818	36,536	394,354
NET INCOME/(EXPENDITURE)	(53,466)	(3,501)	(56,967)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,240,944	101,142	2,342,086
TOTAL FUNDS CARRIED FORWARD	2,187,478	97,641	2,285,119

9. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Plant and machinery £	Motor vehicles £	Totals £
COST					
At 1 January 2025 and 31 December 2025	**1,985,994**	**224,760**	**166,321**	**18,595**	**2,395,670**
DEPRECIATION					
At 1 January 2025	**263,440**	**153,720**	**131,435**	**14,788**	**563,383**
Charge for year	**39,720**	**4,495**	**5,233**	**571**	**50,019**
At 31 December 2025	**303,160**	**158,215**	**136,668**	**15,359**	**613,402**
NET BOOK VALUE					
At 31 December 2025	**1,682,834**	**66,545**	**29,653**	**3,236**	**1,782,268**
At 31 December 2024	1,722,554	71,040	34,886	3,807	1,832,287

Included in cost or valuation of land and buildings is freehold land of £700,000 (2024 - £700,000) which is not depreciated.

The Freehold property was revalued on 7 September 2018 by an independent valuer on the basis of Open Market value.

If the Freehold property had been valued at historical cost the net book value as at 31/12/24 would have been £577,708 and the depreciation charge would have been £13,952.

The unrealised surplus of £1,404,628 on the revaluation is included in unrestricted reserves.

The legal ownership of the Freehold property currently lies with certain members of the Board of Trustees. They hold the property in trust for the Charity and the beneficial ownership lies with the Charity. See the list of trustees in the Trustees Report for a list of the relevant Trustees - referred to as Holding Trustees.

continued...

9. TANGIBLE FIXED ASSETS - continued

The trustees are in the process of transferring over the legal ownership of the property to the Charity and this should be completed shortly.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Debtors (Qarz Hasana)	**20,345**	20,345
Hall Charges	**61,966**	61,966
Other Receivable	**12,375**	17,891
	94,686	100,202

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 12)	**2,185**	-
Taxation and social security	**13,606**	8,842
Other creditors	**73,458**	73,309
	89,249	82,151

12. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	**2,185**	-

13. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	**2,187,478**	**25,163**	**2,212,641**
Restricted funds			
Funeral fees	**60,743**	**19,746**	**80,489**
Fitrana	**7,562**	**(486)**	**7,076**
Other Funds	**1,430**	**-**	**1,430**
Quetta/ Pak Shoda	**400**	**-**	**400**
Earthquake fund	**1,088**	**-**	**1,088**
DAM fund	**4,820**	**-**	**4,820**
ZAREE IH fund	**1,935**	**-**	**1,935**
Iran fund	**420**	**-**	**420**
Peshawar Appeal	**41**	**-**	**41**
Afganistan Appeal	**460**	**-**	**460**
Pakistan Housing Project	**18,560**	**-**	**18,560**
Humanitarian Relief Funds	**182**	**-**	**182**
	97,641	**19,260**	**116,901**
TOTAL FUNDS	**2,285,119**	**44,423**	**2,329,542**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**408,979**	**(383,816)**	**25,163**
Restricted funds			
Funeral fees	**38,480**	**(18,734)**	**19,746**
Fitrana	**4,545**	**(5,031)**	**(486)**
	43,025	**(23,765)**	**19,260**
TOTAL FUNDS	**452,004**	**(407,581)**	**44,423**

continued...

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted fund	2,240,944	(53,466)	2,187,478
Restricted funds			
Funeral fees	54,723	6,020	60,743
Fitrana	3,747	3,815	7,562
Other Funds	1,430	-	1,430
Quetta/ Pak Shoda	400	-	400
Earthquake fund	14,606	(13,518)	1,088
DAM fund	4,820	-	4,820
ZAREE IH fund	1,935	-	1,935
Iran fund	420	-	420
Peshawar Appeal	41	-	41
Afganistan Appeal	460	-	460
Pakistan Housing Project	18,560	-	18,560
Humanitarian Relief Funds	-	182	182
	101,142	(3,501)	97,641
TOTAL FUNDS	2,342,086	(56,967)	2,285,119

Comparative net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	304,352	(357,818)	(53,466)
Restricted funds			
Funeral fees	11,285	(5,265)	6,020
Fitrana	3,815	-	3,815
Earthquake fund	-	(13,518)	(13,518)
Humanitarian Relief Funds	17,935	(17,753)	182
	33,035	(36,536)	(3,501)
TOTAL FUNDS	337,387	(394,354)	(56,967)

continued...

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted fund	2,240,944	(28,303)	2,212,641
Restricted funds			
Funeral fees	54,723	25,766	80,489
Fitrana	3,747	3,329	7,076
Other Funds	1,430	-	1,430
Quetta/ Pak Shoda	400	-	400
Earthquake fund	14,606	(13,518)	1,088
DAM fund	4,820	-	4,820
ZAREE IH fund	1,935	-	1,935
Iran fund	420	-	420
Peshawar Appeal	41	-	41
Afganistan Appeal	460	-	460
Pakistan Housing Project	18,560	-	18,560
Humanitarian Relief Funds	-	182	182
	101,142	15,759	116,901
TOTAL FUNDS	2,342,086	(12,544)	2,329,542

Net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	713,331	(741,634)	(28,303)
Restricted funds			
Funeral fees	49,765	(23,999)	25,766
Fitrana	8,360	(5,031)	3,329
Earthquake fund	-	(13,518)	(13,518)
Humanitarian Relief Funds	17,935	(17,753)	182
	76,060	(60,301)	15,759
TOTAL FUNDS	789,391	(801,935)	(12,544)

continued...

14. RELATED PARTY DISCLOSURES

A number of Trustees hold legal title to the Charity's property.
They have signed affidavits confirming that the beneficial ownership of the property lies with the Charity.

See Fixed asset note 8 and the Trustees Report for details.

15. PROVISION FOR LIABILITIES

The Charity has not been billed by it's gas supplier for the last 2 years. The Trustees are not able to make an estimate of the amounts that may be due and, therefore, no provision has been included in these accounts.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & Membership	**175,940**	104,756
Funeral Contribution	**38,480**	11,285
Fitrana	**4,545**	3,815
Niaz Fund	**76,121**	79,690
Humanitarian Relief Funds	**-**	14,807
	295,086	214,353
Other trading activities		
Hire of Hall	**146,985**	80,500
Gift Aid Income	**-**	5,517
Hall Expenses Recharge	**-**	21,056
Madrassa Collection	**7,133**	8,911
	154,118	115,984
Investment income		
Rents received	**2,800**	7,050
Total incoming resources	**452,004**	337,387
EXPENDITURE		
Other trading activities		
Hall expenses	**14,316**	21,056
Charitable activities		
Trustees' salaries	**8,606**	10,532
Trustees' fees	**-**	150
Wages	**40,806**	44,493
Pensions	**1,015**	918
Flat Costs	**2,447**	4,417
Insurance	**4,521**	2,213
Light and heat	**22,019**	15,769
Telephone	**2,749**	2,351
Postage and stationery	**1,689**	1,159
Niaz Costs	**113,048**	78,000
Legal fees	**1,500**	-
Lecturers	**31,950**	34,897
Repairs & Maintenance	**43,741**	13,695
Hire of Tent	**-**	7,200
Motor & Travelling Expense	**-**	2,839
Carried forward	**274,091**	218,633

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Charitable activities		
Brought forward	**274,091**	218,633
Cleaning & Refuse	**2,392**	7,766
Madressa costs	**691**	5,572
Security Costs	**7,686**	12,657
Cooking & catering	**9,630**	28,832
Fitrana	**5,031**	-
Burial and Funeral Costs	**18,734**	5,115
Sundry	**5,660**	983
Care Taker	**7,272**	4,432
Syria Earthquake	**-**	13,518
Training costs	**-**	918
Humanitarian Relief Funds	**486**	18,427
Depreciation of tangible fixed assets	**50,019**	51,043
	381,692	367,896
Support costs		
Management		
Rent and rates	**8,152**	2,291
Governance costs		
Auditors' remuneration	**1,500**	1,200
Bank charges	**721**	711
Accountancy	**1,200**	1,200
	3,421	3,111
Total resources expended	**407,581**	394,354
Net income/(expenditure)	**44,423**	(56,967)