REGISTERED CHARITY NUMBER: 511758

TRUSTEES' REPORT AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

FOR

DERBY JAMIA MOSQUE

Ashtree Audit Ltd
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Ground Floor
H5 Ash Tree Court
Nottingham Business Park
Nottingham
NG8 6PY

DERBY JAMIA MOSQUE

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DERBY JAMIA MOSQUE

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2026

TRUSTEES	N Hussain (resigned 7/12/2025) M Hussain (resigned 7/12/2025) K Khan (appointed 7/12/2025) Haji M Khushnud (appointed 7/12/2025) M Hussain (resigned 7/12/2025) Z Masood (resigned 7/12/2025) F Quyuum (appointed 7/12/2025) Haji N Akbar (appointed 7/12/2025) Nr T Naeem (appointed 7/12/2025) A Manan (appointed 7/12/2025)
PRINCIPAL ADDRESS	6 Rosehill Street Derby DE23 8EX
REGISTERED CHARITY NUMBER	511758
AUDITORS	Ashtree Audit Ltd Statutory Auditor Ground Floor H5 Ash Tree Court Nottingham Business Park Nottingham Nottinghamshire NG8 6PY
SOLICITORS	Flint Bishop Solicitors St Michael's Court St Michael's Lane, Derby Derby Derbyshire DE1 3HQ

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. 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 purposes of the Charity as set out in its governing document.

The charity's aim and objectives are described in the Trust Deed dated 3rd June, 1984. The trustees confirm that they have complied with the duties in section 17 (5) of the 2011 Charities Act; in that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit, when reviewing the charity's aims and objectives and in planning future activities.

The objectives described are:
-To worship God;
-To promote the Muslim religion through social and cultural activities in the city of Derby; and
-To provide after school classes for learning Islamic Education and Arabic Language.

The Charities strategies for achieving its aims and objectives in the future:
The charity recognises that the membership fees are the primary source of the charitable income that ensures that the organisation is able to continue to operate and cover its general overheads.

Tuition is provided as an additional service and is charged accordingly, it is intended that the amount charged at least covers the costs of providing that service and in addition provides a contribution to the Mosque general funds.

Funds for capital improvements have historically largely been achieved by internal fund raising from the charity's own members, this is likely to continue in future.

Significant activities

The Charity intends to continue its educational classes to younger persons and to continue to promote the Muslim religion throughout the community and City.

The mosque reaches out to all persons in the locality and, through the use of additional smaller buildings, gives the public greater access to the charity.

The charity will continue to hold events on behalf of the members as required.

Public benefit

In previous years extensions of existing properties and acquisition of new properties were undertaken in order to increase the number of people attending the mosque. In recent years, the charity has purchased additional properties at Village Street and 76 Whitaker Street. The charity also continues to improve classroom facilities in order to facilitate the increased demand for learning of Islamic education.

The core objectives continue to be to provide new improved Islamic courses and to bring various guest speakers to give lectures as well as improve the quality of teaching.

The core objective of the charity is to continue to maintain self sustainability with no reliance upon external factors or funders. To this end, the charity continues to keep a close control of the finances, continuing to monitor expenditure and to enhance both members subscriptions, donations and tuition fees.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Volunteers

To achieve its objectives, the charity is reliant upon the staff employed either on full or part time basis and upon the members and volunteers, all of whom are dedicated to helping the charity.

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

The charity relies upon subscriptions from its members during the year, and additional internal fundraising from its members and donors for specific purposes such as the purchase of property in order to expand and enhance the learning experience.

There have been no other substantial external fundraising activities and no external third party funding or donations have been received.

ACHIEVEMENTS AND PERFORMANCE

Achievements and performance

The charity has achieved its continuing objectives of providing a venue for worship to the local Muslim community, it has also expanded its capacity for teaching Islamic education to both young and old members alike.

The Mosque undertakes events within the local community and operates as a 'central hub' to its members. The Mosque continues to be self-sufficient, and provides services to its members at an affordable rate.

The difference the charity's performance during the year has made to the beneficiaries of the charity:

- The charity has been able to provide the local community and its members with a safe environment in which to worship God, as well as integral centre for teaching and providing community facilities.
- The use of additional smaller buildings gives members greater access to the charity in a more personal manner and smaller groups.
- The degree to which the achievements and performance during the year have benefited wider society:
- The charity seeks to promote the Muslim religion throughout the city of Derby, it provides support to individuals and educates children and adults that wish to learn about Islam.
- The charity continues to hold a variety of events on behalf of the members as required.

How the achievements during the year measure up to the objectives set:

The committee are satisfied with the achievements attained during the year, it has met its primary objectives in providing facilities and services to the local community, and has maintained and managed its finances responsibly by continuing to monitor expenditure, and to enhance members' subscriptions, donations and tuition fees. The charity remains in a position to cover its overheads as well as being able to raise sufficient funds as and when required to purchase capital items and property in furtherance of its objectives.

Expenditure incurred in the year in order to raise income in the future:

£52,552 was spent on repairs on existing properties. The charity uses properties to provide educational classes to children and adults in line with the charity's objectives.

Property purchases and improvements enable the charity to increase its membership base and to provide educational classes to a greater number of children and adults, in furtherance to the charity's objectives. The classes generate tuition income, and additional membership fees, for both current and future periods.

Significant events which have affected the financial performance and financial position:

Changes in fixed assets are shown in the detail in the notes to the accounts.

The charity has chosen not to revalue its land and property, it has used historic cost or net current value.

FINANCIAL REVIEW

Financial position

Total funds increased to £5,283,222 from £5,178,858 (2025). This increase is analysed as follows: Restricted reserves have stayed at £184, and unrestricted reserves increased from £5,178,674 to £5,283,038.

The above shows an overall net increase of £104,364 (2025: £73,724).

Financial performance during the period shows total income increasing to £943,928 from £804,640 (2025), and total expenditure increased from £730,916 (2025) to £839,564.

Net income increased by 41.6% to £104,364 from £73,724 (2025).

Funds of £52,552 have been allocated for repairs and maintenance of charity's properties from existing cash resources without resorting to external funding, borrowing or grants.

Principal funding sources

The charity receives its income from members' donations, membership fees and from tuition fees.

Expenditure is primarily on wages and salaries in respect of the running of the charity, this includes tuition costs in respect of after school classes and furtherance of the charity's objectives.

The charity is not generally dependent upon, nor has it received grants from any external bodies in the past except from the government in respect of HMRC's Coronavirus Job Retention Scheme.

Income from the charity's members is in effect expended upon those same members by way of the provision of a place of worship, and through education.

FINANCIAL REVIEW

Reserves policy

The reserves policy of the trustees is to increase unrestricted funds, in order to primarily continue the development of the principal office of the charity. Unrestricted reserves stand at £5,283,038 and restricted reserves are £184.

At present, reserves are in excess of £5 million, the majority of which are invested in freehold land and property. Whilst the charity looks to increase unrestricted funds, it recognises that it also wishes to continue to acquire new properties or improve existing ones from its own internally generated unrestricted cash resources. The level of cash reserves is therefore liable to fluctuate depending upon the level of asset purchases and improvements that occur in each year.

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.

Going concern

As part of the going concern review, the trustees have considered its current working capital and cash resources together with cash flow forecasts for a period of at least 12 months from the date of signing of these financial statements and are confident that the charity can meet its liabilities as they fall due.

FUTURE PLANS

Work commenced during the year on an independent annexe at the 6 Rosehill Street site at an original agreed contracted cost of £850,000, which, once completed, will significantly increase the number of people available to attend the mosque and substantially improve existing facilities.This work has continued into the next financial year and is now expected to be completed towards the end of 2026 with additional costs of £50,000.

In addition, shortly after the year end on 28 April 2026, the charity completed on the purchase of a further property at 95 Porter Road for a total cost of £176,055 which is intended to expand facilities for members and the local community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

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

The Charity is constituted as an unincorporated charity, established by Trust Deed and its governing document is a Trust Deed and its formal provisions.

The Governing Document is dated 3rd June 1984.

The governing document was amended on 19th February 1992, 18th November 2007, 20th December 2009, 1st January 2012 and 13th January 2013.

Recruitment and appointment of new trustees

The management Committee consists of between six and twelve members, who are appointed every two years at an Annual General Meeting.

Potential committee members are identified and selected from the Charity's general membership and local community. Trustees are selected based upon their knowledge, relevant skills and time available to commit to the charity.

How the charity makes decisions and how decisions are delegated:

The charity has a management committee (trustees) of volunteer members, who have overall control and responsibility for policy and major decision making.

Day to day management and responsibility for implementing policies is carried out by a paid manager and other assistants/administrators. Tuition and other part time staff are employed for specific tuition and tasks.

Organisational structure

The current Trustees are and their roles in the charity are as follows:

Haji Mohammed Khushnud	- Chairman
Haji Naeem Akbar	- Vice Chairman
Abdul Manan	- Treasurer
Talat Naeem	- Vice Treasurer
Kamran Khan	- Secretary
Faizan Quyuum	- Vice Secretary

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Risks and uncertainties facing the Charity

The Board of Trustees have examined the major strategic, business and operational risks faced by the charity.

Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Budgetary and internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers and participants in all activities organised by the charity. These procedures are periodically reviewed to ensure they continue to meet the needs of the charity.

The charity receives a large proportion of its income from members in the form of cash donations, the handling of and safe custody of cash represents a financial and operational risk to the charity, additional procedures have been implemented to ensure the transparency of donations, the accurate recording of income, and the minimisation of the risks of theft and fraud.

The provision of education and tuition to children and other vulnerable individuals within the community represents an operational risk to the charity and its members, additional safeguarding procedures and policies have been implemented to mitigate these risks. The number of students has increased slightly in recent years and the average number of students for the current year is in the region of 817.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

DISCLOSURE OF INFORMATION TO AUDITOR

Each of the persons who are trustees at the time when this report is approved has confirmed that:
- so far as that trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

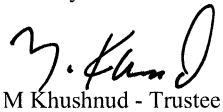
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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;
- state whether applicable accounting standards have been followed, subject to any material departures 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 in business.

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 28 September 2026 and signed on its behalf by:



Haji M Khushnud - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF DERBY JAMIA MOSQUE

Disclaimer of Opinion
We have audited the financial statements of Derby Jamia Mosque (the 'charity') for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows 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 seeking to form an opinion on the financial statements the implications of the following significant uncertainty was considered:

- In respect of land and buildings, searches with HM Land Registry identified that in some instances title deeds were not in the name of the Charity or current trustees but held in the names of previous trustees.

In respect of the above, we have been unable to obtain sufficient and appropriate audit evidence regarding the possible effect of the uncertainty.

Disclaimer of opinion on financial statements
Because of the significance of the possible impact of the uncertainty relating to the ownership of certain land and buildings, as described in the opinion paragraph above, we have not been able to obtain sufficient and appropriate audit evidence to provide a basis for an audit opinion.

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 trustees Report 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:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sector in which the charity operates;
- We focused on specific laws and regulations which we considered may have a direct impact material effect on the financial statements, or the operations of the charity which included the Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to involve the completeness and timing of income recognition and the override of controls by management.

To address the risk of fraud in relation to revenue recognition, we:
- Performed detailed substantive testing to address completeness and accuracy of income;
- Assessed the appropriateness and application of the accounting policy concerning income recognition; and
- Performed detailed cut-off testing either side of the balance sheet date.

To address the risk of fraud through management bias and override of controls, we:
- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- Investigated the rationale behind significant or unusual transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF DERBY JAMIA MOSQUE

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.

Ashtree Audit Ltd

Ashtree Audit Ltd
Statutory Auditor
Ground Floor
H5 Ash Tree Court
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Nottingham
Nottinghamshire
NG8 6PY

28 September 2026

DERBY JAMIA MOSQUE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted fund £	Restricted fund £	31/3/26 Total funds £	31/3/25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	673,117	-	673,117	609,120
Charitable activities	4				
Provision of Islamic education		229,130	-	229,130	187,720
Investment income	3	12,400	-	12,400	7,800
Other income	5	29,280	-	29,280	-
Total		943,927	-	943,927	804,640
EXPENDITURE ON					
Charitable activities	6				
Donations from members and non-members		12,569	-	12,569	-
Provision of Islamic education		7,896	-	7,896	8,494
Taraveeh prayers		3,800	-	3,800	5,863
Other		815,205	-	815,205	716,559
Total		839,470	-	839,470	730,916
NET INCOME		104,457	-	104,457	73,724
RECONCILIATION OF FUNDS					
Total funds brought forward		5,178,674	184	5,178,858	5,105,134
TOTAL FUNDS CARRIED FORWARD		5,283,131	184	5,283,315	5,178,858

The notes form part of these financial statements

DERBY JAMIA MOSQUE

STATEMENT OF FINANCIAL POSITION
31 MARCH 2026

	Notes	Unrestricted fund £	Restricted fund £	31/3/26 Total funds £	31/3/25 Total funds £
FIXED ASSETS					
Tangible assets	13	4,812,905	-	4,812,905	4,256,285
CURRENT ASSETS					
Debtors	14	16,735	-	16,735	4,004
Cash at bank and in hand		568,533	184	568,717	969,498
		585,268	184	585,452	973,502
CREDITORS					
Amounts falling due within one year	15	(115,042)	-	(115,042)	(50,929)
NET CURRENT ASSETS		470,226	184	470,410	922,573
TOTAL ASSETS LESS CURRENT LIABILITIES		5,283,131	184	5,283,315	5,178,858
NET ASSETS		5,283,131	184	5,283,315	5,178,858
FUNDS	16				
Unrestricted funds:					
General fund				5,283,131	5,178,674
Restricted funds:					
Relgious Celebrations				184	184
TOTAL FUNDS				5,283,315	5,178,858

The financial statements were approved by the Board of Trustees and authorised for issue on 28 September 2026 and were signed on its behalf by:

A Manan - Trustee

M Khushnud - Trustee

The notes form part of these financial statements

DERBY JAMIA MOSQUE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	31/3/26 £	31/3/25 £
Cash flows from operating activities			
Cash generated from operations	1	208,691	119,455
Finance costs paid		(347)	(215)
Net cash provided by operating activities		208,344	119,240
Cash flows from investing activities			
Purchase of tangible fixed assets		(609,125)	(1,299)
Net cash used in investing activities		(609,125)	(1,299)
Change in cash and cash equivalents in the reporting period		(400,781)	117,941
Cash and cash equivalents at the beginning of the reporting period		969,498	851,557
Cash and cash equivalents at the end of the reporting period		568,717	969,498

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/26 £	31/3/25 £
Net income for the reporting period (as per the Statement of Financial Activities)	104,457	73,724
Adjustments for:		
Depreciation charges	52,505	55,135
Finance costs	347	215
(Increase)/decrease in debtors	(12,731)	1,433
Increase/(decrease) in creditors	64,113	(11,052)
Net cash provided by operations	208,691	119,455

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/25 £	Cash flow £	At 31/3/26 £
Net cash			
Cash at bank and in hand	969,498	(400,781)	568,717
	969,498	(400,781)	568,717
Total	969,498	(400,781)	568,717

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

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 and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies
Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible fixed assets
Individual fixed assets costing £5,936,649 are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold buildings	1% straight line
Freehold land	0%
Fixtures and fittings	15% straight line

Impairment of fixed assets
An annual review of the likelihood of asset impairment is undertaken. The charity maintains its properties, which are functional assets for its charitable purposes, to a sufficient high standard that the trustees do not consider that an impairment provision would be required unless in the instance of a significant property market collapse.

Taxation
As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

continued...

1. ACCOUNTING POLICIES - continued

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Borrowings
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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.

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Government grants
Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the charity will comply with conditions attaching to them and the grants will be received using the accrual model.

Grants relating to revenue are recognised in profit and loss on a systematic basis over the periods in which the charity recognises the related costs for which the grant is intended to compensate. Grants that are received in respect of expenses or losses already incurred by the charity are recognised in profit and loss in the period when the grant becomes receivable.

2. DONATIONS AND LEGACIES

	31/3/26	31/3/25
	£	£
Donations - Members	233,870	237,399
Donations - Non-Members	439,247	371,721
	673,117	609,120

continued...

3. INVESTMENT INCOME

	31/3/26	31/3/25
	£	£
Rents received	12,400	7,800

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/26	31/3/25
		£	£
Tuition fees	Provision of Islamic education	229,130	187,720

5. OTHER INCOME

	31/3/26	31/3/25
	£	£
Other revenue - AXA Insurance Claim	29,280	-

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Donations from members and non-members	8,811	3,758	12,569
Provision of Islamic education	4,068	3,828	7,896
Taraveeh prayers	3,800	-	3,800
	16,679	7,586	24,265

7. SUPPORT COSTS

	Finance	Other	Governance costs	Totals
	£	£	£	£
Other resources expended	347	801,874	12,984	815,205
Donations from members and non-members	3,758	-	-	3,758
Provision of Islamic education	3,828	-	-	3,828
	7,933	801,874	12,984	822,791

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

Finance

	Other resources expended	Donations from members and non-members	Provision of Islamic education	31/3/26 Total activities	31/3/25 Total activities
	£	£	£	£	£
Rent	-	-	3,828	3,828	4,620
Donation collection fees and charges	-	3,758	-	3,758	-
Other interest	347	-	-	347	215
	347	3,758	3,828	7,933	4,835

continued...

7. SUPPORT COSTS - continued

Other

	31/3/26 Other resources expended	31/3/25 Total activities
	£	£
Wages and salaries	532,017	477,948
Social security	39,140	17,379
Pensions	10,459	7,967
Rates and water	22,847	18,531
Insurance	7,920	7,204
Light, heat and power	70,008	77,771
Telephone	3,542	2,652
Printing, postage and stationery	7,233	7,559
Repairs and maintenance	52,552	26,969
Cleaning	216	3,280
IT costs and maintenance	3,436	2,154
Staff training	-	500
Depreciation of tangible fixed assets	52,504	55,136
	801,874	705,050

Governance costs

	31/3/26 Other resources expended	31/3/25 Total activities
	£	£
Auditors' remuneration	5,000	4,800
Legal and professional fees	7,984	6,494
	12,984	11,294

8. AUDITORS' REMUNERATION

	31/3/26	31/3/25
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	5,000	4,800

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

10. STAFF COSTS

	31/3/26	31/3/25
	£	£
Wages and salaries	532,017	477,948
Social security costs	39,140	17,379
Other pension costs	10,459	7,967
	581,616	503,294

continued...

10. STAFF COSTS - continued

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

	31/3/26	31/3/25
Management and administration	3	3
Maintenance	2	2
Educational	37	35
	42	40

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	609,120	-	609,120
Charitable activities			
Provision of Islamic education	187,720	-	187,720
Investment income	7,800	-	7,800
Total	804,640	-	804,640
EXPENDITURE ON			
Charitable activities			
Provision of Islamic education	8,494	-	8,494
Taraveeh prayers	5,863	-	5,863
Other	716,559	-	716,559
Total	730,916	-	730,916
NET INCOME	73,724	-	73,724
RECONCILIATION OF FUNDS			
Total funds brought forward	5,104,950	184	5,105,134
TOTAL FUNDS CARRIED FORWARD	5,178,674	184	5,178,858

12. TAXATION

The charity is a registered charity and is therefore exempt from taxation.

continued...

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2025	5,153,733	183,791	5,337,524
Additions	608,825	300	609,125
Disposals	-	(10,000)	(10,000)
At 31 March 2026	5,762,558	174,091	5,936,649
DEPRECIATION			
At 1 April 2025	901,172	180,067	1,081,239
Charge for year	49,997	2,508	52,505
Eliminated on disposal	-	(10,000)	(10,000)
At 31 March 2026	951,169	172,575	1,123,744
NET BOOK VALUE			
At 31 March 2026	4,811,389	1,516	4,812,905
At 31 March 2025	4,252,561	3,724	4,256,285

Included in cost or valuation of land and buildings is freehold land of £154,679 (2025 - £154,679) which is not depreciated.

Historical costs of freehold buildings, including improvements, are as follows:

	2026 £	2025 £
6 Rosehill Street, Derby	4,152,796	3,543,971
52/54 Dairy House Road, Derby	504,697	504,697
97 Porter Road, Derby	61,492	61,492
1, 3, 5, 7 Holmes Street, Derby	47,082	47,082
9 & 11 Holmes Street, Derby (Land Only)	85,585	85,585
5, 6, 7 & 8 Whitaker Street Derby (Land only)	69,094	69,094
106 Porter Road, Derby	133,321	133,321
Village Street, Derby	612,656	612,656
76 Whitaker Street Derby	95,835	95,835
	5,762,558	5,153,733

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/26 £	31/3/25 £
Other debtors	3,632	-
Prepayments	13,103	4,004
	16,735	4,004

continued...

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/26	31/3/25
	£	£
Taxation and social security	4,420	8,331
Other creditors	110,622	42,598
	115,042	50,929

16. MOVEMENT IN FUNDS

	At 1/4/25	Net movement in funds	At 31/3/26
	£	£	£
Unrestricted funds			
General fund	5,178,674	104,457	5,283,131
Restricted funds			
Relgious Celebrations	184	-	184
TOTAL FUNDS	5,178,858	104,457	5,283,315

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	943,927	(839,470)	104,457
TOTAL FUNDS	943,927	(839,470)	104,457

Comparatives for movement in funds

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
Unrestricted funds			
General fund	5,104,950	73,724	5,178,674
Restricted funds			
Relgious Celebrations	184	-	184
TOTAL FUNDS	5,105,134	73,724	5,178,858

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	804,640	(730,916)	73,724
TOTAL FUNDS	804,640	(730,916)	73,724

continued...

16. MOVEMENT IN FUNDS - continued

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

	At 1/4/24 £	Net movement in funds £	At 31/3/26 £
Unrestricted funds			
General fund	5,104,950	178,181	5,283,131
Restricted funds			
Relgious Celebrations	184	-	184
TOTAL FUNDS	5,105,134	178,181	5,283,315

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,748,567	(1,570,386)	178,181
TOTAL FUNDS	1,748,567	(1,570,386)	178,181

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £10,459 (2025 - £7,967).

18. CAPITAL COMMITMENTS

	31/3/26 £	31/3/25 £
Contracted but not provided for in the financial statements	481,361	850,000

The majority of the capital commitment (£305,306) is for the addition of an independent annexe at the 6 Rosehill Street site. Work on this commenced in June 2025 and is expected to be completed by the end of 2026. In addition, there is a further commitment to acquire 95 Porter Road for £176,055.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

20. POST BALANCE SHEET EVENTS

The charity acquired a further property, 95 Porter Road, shortly after the year end for £176,055.

DERBY JAMIA MOSQUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	31/3/26 £	31/3/25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations - Members	233,870	237,399
Donations - Non-Members	439,247	371,721
	673,117	609,120
Investment income		
Rents received	12,400	7,800
Charitable activities		
Tuition fees	229,130	187,720
Other income		
Other revenue - AXA Insurance Claim	29,280	-
Total incoming resources	943,927	804,640
EXPENDITURE		
Charitable activities		
Sundries	112	-
Books	4,068	3,874
Taraveeh prayers	3,800	3,800
Ceremony expense	8,699	2,063
	16,679	9,737
Support costs		
Finance		
Rent	3,828	4,620
Donation collection fees and charges	3,758	-
Other interest	347	215
	7,933	4,835
Other		
Wages and salaries	532,017	477,948
Social security	39,140	17,379
Pensions	10,459	7,967
Rates and water	22,847	18,531
Insurance	7,920	7,204
Light, heat and power	70,008	77,771
Telephone	3,542	2,652
Printing, postage and stationery	7,233	7,559
Repairs and maintenance	52,552	26,969
Cleaning	216	3,280
IT costs and maintenance	3,436	2,154
Staff training	-	500
Depreciation of freehold property	49,996	49,984
Depreciation of fixtures and fittings	2,508	5,152
	801,874	705,050

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2026

	31/3/26 £	31/3/25 £
Other		
Governance costs		
Auditors' remuneration	5,000	4,800
Legal and professional fees	7,984	6,494
	12,984	11,294
Total resources expended	839,470	730,916
Net income	104,457	73,724