

**TRUSTEES' ANNUAL REPORT AND
STATEMENT OF FINANCIAL ACTIVITIES**

YEAR ENDED 31 DECEMBER 2025
FOR
LEEDS MUSLIM COUNCIL

Charity Number: 512142

LEEDS MUSLIM COUNCIL
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2025

CONTENTS

Report of the Trustees	1
Report of the Independent Examiner	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6
Income and Expenditure Detailed	9

LEEDS MUSLIM COUNCIL
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2025

REPORT OF THE TRUSTEES

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).

INCORPORATION

The unincorporated charitable entity with a written constitution adopted on 15 July 1973 and amended on 5 April 1981.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charitable Objectives of the Association are:

1. To promote the Islamic faith and in particular to provide facilities for salaah (prayer), Nikkah (marriages), Janaazah (funerals), Eid Salaah.
 - To support and develop the Masjid and Madrassa (religious education classes) in accordance with the Islamic Law.
2. To promote the benefit of the inhabitants and primarily the Muslim inhabitants of the Leeds 6 and surrounding area (hereinafter called- The Area of Benefit) without distinction of race or of political or other opinions by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to:
 - To advance the Islamic religion for the benefit of the public in accordance with the statements of belief appearing in the schedule
 - To advance the education of the said inhabitants
 - To promote and practice the concept of cohesive and integrated society amongst all communities
 - To provide facilities for religious worship, recreation or other leisure time occupation for the said inhabitants in the interest of social welfare with the object of improving their conditions of life
3. To promote such other charitable purposes as may from time to time be determined.

Public benefit

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity governing documents is a written constitution adopted on 15 July 1973 and amended on 5 April 1981.

Recruitment and appointment of new trustees

The existing trustees are responsible for the recruitment of new trustees. In selecting new trustees, we seek to identify people who are committed individuals whose views are aligned to the charity's vision in addition to being able to offer relevant skills and experience.

LEEDS MUSLIM COUNCIL

COMPANY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2025

Potential trustees are invited to attend trustees' meetings to meet the trustees and have an informal interview and are given more details about the charity's aims and activities and, if all agree, they are then proposed as new trustees as the subsequent trustees' meeting.

This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registration Number

512142

Trustees

Rizwan Ul Haq
Mohammad Shabir

Registered Address

31-33 Brudnell Grove
Leeds
LS6 1HR

Independent Examiner

Shouab Deputy ACCA ATT
123 Fourth Avenue
London
E12 6DP

Approval:

This report was approved by order of the board of trustees on the23/2/26.....and was signed on their behalf by:


.....
Rizwan Ul Haq

**Independent Examiner's Report to the Trustees of
Leeds Muslim Council**

Independent examiner's report to the trustees of Leeds Muslim Council

I report to the charity trustees on my examination of the accounts of Leeds Muslim Council (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
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.



Shouab Deputy ACCA ATT
123 Fourth Avenue
Manor Park
London
E12 6DP

Date: 12/03/25

LEEDS MUSLIM COUNCIL

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


	Notes	Unrestricted Funds 31-12-2025 £	Total Funds 31-12-2024 (restated) £
<u>INCOMING RESOURCES</u>			
Incoming Resources from Donations and Legacies	2	175,655	175,805
<u>RESOURCES EXPENDED</u>			
Expenditure on Charitable Activities	3	219,547	173,780
Net incoming/(outgoing) resources		(43,892)	2,025
Funds Brought Forward		3,251,258	3,249,233
Funds Carried Forward		3,207,366	3,251,258

LEEDS MUSLIM COUNCIL

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted Funds 31-12-2025 £	Total Funds 31-12-2024 (restated) £
FIXED ASSETS:			
Tangible Assets	6	2,369,031	2,369,031
CURRENT ASSETS:			
Cash at Bank and in Hand		841,491	882,227
CURRENT LIABILITIES:			
Creditors: Falling due within one year	8	(3,156)	-
NET CURRENT ASSETS		838,335	882,227
NET ASSETS		3,207,366	3,251,258
FUNDS:			
Unrestricted Funds	9	3,207,366	3,251,258
TOTAL FUNDS		3,207,366	3,251,258

The financial statements were approved by the Board of Trustees and authorised for issue on 23/2/25 and were signed on its behalf by:



Rizan Ul Haq

LEEDS MUSLIM COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparation of accounts

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. The principal accounting policies applied in the preparation of these financial statements are set out below.

Statutory Information

Leeds Muslim Council is a unincorporated charity registered with Charity Commission in England and Wales. The registered office address can be found at the information page.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees anticipate no material uncertainties exist going forward, and that the expected level of income will support all expenditure for twelve months from the date of authorising these financial statements.

Income

All incoming resources are included on the Statement of Financial Activities when charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Expenditure

All expenditure is accounted for on a cash basis within the Statement of Financial Activities, and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised once there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Where costs cannot be directly attributed to the headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets and Depreciation

No depreciation was charged in the year on the property as the residual value is greater than costs.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objective at the discretion of the Trustees. Restricted funds can only be used for the particular purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Basic financial assets, including trade and other debtors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such

LEEDS MUSLIM COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Creditors

Basic financial liabilities, including trade and other creditors, loans from third parties and loans from related parties, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where debt instrument is measured at the present value of the future payments discounted at the market rate of interest. Such instruments are subsequently carried at amortised cost using the effective interest method, less any impairment.

Taxation

The charity is exempt from tax on its charitable activities.

2. DONATIONS AND LEGACIES

	31/12/2025	31/12/2024
	£	£
Donations	136,160	127,613
Interest Income	26,692	35,588
Rental Income	12,803	12,604
	175,655	175,805

3. CHARITABLE ACTIVITIES

	31/12/2025	31/12/2024
	£	£
Charitable activities	219,547	173,780

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

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

5. STAFF COST

Wages and salaries include salary paid to both employees who provided direct charitable service and those who were involved in the management of the charity.

	31/12/2025	31/12/2024
	£	£
Wages and salaries	88,258	89,762
	88,258	89,762

LEEDS MUSLIM COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The average number of employees during the year was as follows.

	31/12/2025	31/12/2024
Staff	8	8

No employees received emoluments in excess of £60,000

6. TANGIBLE FIXED ASSETS

	Freehold Property £	Investment Property £	Total £
Cost:			
At 1 January 2024 and 31 December 2025	2,193,531	175,500	2,369,031
Net Book Value:			
At 31 December 2025	2,193,531	175,500	2,369,031
At 31 December 2024	2,193,531	175,500	2,369,031

8. CREDITORS: Amount falling due within one year

	31/12/2025 £	31/12/2024 £
Taxation and social security	1,356	-
Other creditors	1,800	-
	3,156	-

9. MOVEMENT IN FUNDS

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

	Total 31/12/2025 £	Total 31/12/2024 £
Start of the year	3,251,258	3,249,233
Net movement in funds	(48,962)	2,025
End of the year	3,207,366	3,251,258

10. KEY MANAGEMENT PERSONNEL

Key management personnel comprise of the Board of Trustees.

11. RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31 December 2025.

LEEDS MUSLIM COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

	31/12/2025	31/12/2024
	£	£
INCOMING RESOURCES		
Donations and Legacies		
Donations	136,160	127,613
Interest Income	26,692	35,588
Rental Income	12,803	12,604
	175,655	175,805
 RESOURCES EXPENDED		
Charitable Activities		
Wages	88,087	89,762
Pensions	172	983
Bank charges	1,003	81
Charitable donations	10,967	8,330
Funeral expenses	1,500	1,000
Sundry	1,885	185
Rates and water	5,950	6,155
Light and heat	26,990	15,681
Telephone	497	451
Books and other materials	2,235	-
Insurance and licenses	2,648	3,126
Equipment expenses	-	62
Repairs and renewals	69,313	46,612
Postage, printing and stationary	-	275
Other legal and professional	6,500	-
Accountancy Fees	1,800	1,077
Total Resources Expended	219,547	173,780
 SURPLUS OF INCOME OVER EXPENDITURE	(43,892)	2,025