

**AL MAHADUL ISLAMI
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

Al Mahadul Islami
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Al Mahadul Islami
Trustees' Report For The Year Ended 30 April 2025

The trustees present their report and the financial statements for the year ended 30 April 2025.

Objectives and Activities

Aims and Objectives

The objectives of the organisation are:

- (a) to promote the advancement of religion, in accordance with the principals of Islam.
- (b) to establish and maintain the mosque building and its grounds.
- (c) to promote Islam through education, cultural and leisure time activities for the local community.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

The charity carried out the following activities for the benefit of the public in the year:

The charity provided counselling and support services for the local community. This service was available everyday of the week.

Classes for children were provided 5 days a week, after school. The classes were provided for children to understand Islam and the Quran and also to give spiritual guidance. Children were encouraged to learn the values of Islam and to achieve better cohesion in society. The classes were subsidised to make it easy for every child to attend. Extra classes catering for older girls continued in the year.

Regular motivational, inspirational and educational talks were held whereafter food was provided to attendees. These events were provided free of cost.

Financial Review

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use be maintained and grown. From this the trustees plan to undertake further capital projects for the benefit of the charity.

The reserves are to be maintained at a level which would help sustain the charity in the event of no donations being received for a minimum of 1 year. The minimum level has been agreed at £125,000 based on the current year's expenditure.

Additional Note

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

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £124,526 (expenditure) and net realised incoming resources of £331,868 (income). The total reserves at the year end after reserving for unrealised losses stand at £3,755,152 (2024: £3,547,810).

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**Al Mahadul Islami
Trustees' Report (continued)
For The Year Ended 30 April 2025**

Additional Note - continued

The trustees are satisfied with the performance of the association during the year and the position at 30 April 2025. The trustees consider that the association is in a strong position and are confident that at this level they would be able to continue the current activities of the association into future

Structure, Governance and Management

Governing Document

The charitable organisation was founded in December 2012 as an unincorporated association and became a registered charity (no.1150407). The charity is governed by a written constitution adopted by its members.

Trustee Selection Methods

There have to be minimum 3 Trustees appointed and the trustees act as a committee in order to manage the Association. There is no maximum limit of trustees. Every new trustee has to be appointed by a resolution of the trustees passed at a special meeting.

The Land Custodians are referred to as Trustees. The Management committee appoints the Trustees. These trustees act as guardians of all property vested in the name of the association.

The Management Committee are responsible for the day to day running and operational matters. The management committee hold regular monthly meetings to manage the affairs of the association and sub committees are set up to oversee various projects as and when needed.

Most management committee members and trustees are already familiar with the work of the association, having been members of the association since it's founding. Every new committee member/trustee is given a copy of the constitution of the association and advised on the roles and responsibilities of the trustees.

Reference and Administrative Details

Trustees

Mr Ahmed Ali
Mr Feizal Patel
Ms Rashta Bibi

Charity Number

1150407

Principal Address

40 Greaves Street
Bradford
West Yorkshire
BD5 7PE

Independent Examiner

H Raja Associates
H Raja Associates

**Al Mahadul Islami
Trustees' Report (continued)
For The Year Ended 30 April 2025**

2 Fieldhead Street
Fieldhead Business Centre
Bradford
West Yorkshire
BD7 1LW

**Al Mahadul Islami
Trustees' Report (continued)
For The Year Ended 30 April 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Ahmed Ali

Trustee
29 January 2026

Al Mahadul Islami
Independent Examiner's Report to the Trustees of Al Mahadul Islami
For The Year Ended 30 April 2025

I report to the trustees on my examination of the accounts of Al Mahadul Islami (the Trust) for the year ended 30 April 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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

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 contents 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.

H Raja Associates
29 January 2026
2 Fieldhead Street
Fieldhead Business Centre
Bradford
West Yorkshire
BD7 1LW

Al Mahadul Islami
Statement of Financial Activities
For The Year Ended 30 April 2025

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	99,976	632,155
Charitable activities:			
Extra Curricular Activities		163,308	144,932
Investments	4	68,584	41,803
		<u>331,868</u>	<u>818,890</u>
EXPENDITURE ON:			
Raising funds	6	(47,416)	(37,987)
Charitable activities:	6		
Extra Curricular Activities		(77,110)	(72,360)
		<u>(124,526)</u>	<u>(110,347)</u>
NET INCOME		207,342	708,543
NET MOVEMENT IN FUNDS		<u>207,342</u>	<u>708,543</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		3,547,810	2,839,267
TOTAL FUNDS CARRIED FORWARD	13	<u><u>3,755,152</u></u>	<u><u>3,547,810</u></u>

The notes on pages 8 to 12 form part of these financial statements.

Al Mahadul Islami
Statement of Financial Position
As At 30 April 2025

		2025	2024
		Unrestricted	Total
	Notes	funds	funds
		£	£
FIXED ASSETS			
Tangible Assets	10	684,869	685,301
Investments	11	2,102,500	2,102,500
		<u>2,787,369</u>	<u>2,787,801</u>
CURRENT ASSETS			
Cash at bank and in hand		974,729	765,594
		<u>974,729</u>	<u>765,594</u>
Creditors: Amounts Falling Due Within One Year	12	<u>(6,946)</u>	<u>(5,585)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>967,783</u>	<u>760,009</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,755,152</u>	<u>3,547,810</u>
NET ASSETS		<u>3,755,152</u>	<u>3,547,810</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		3,755,152	3,547,810
TOTAL FUNDS	13	<u><u>3,755,152</u></u>	<u><u>3,547,810</u></u>

On behalf of the board

Mr Ahmed Ali

Trustee

29 January 2026

The notes on pages 8 to 12 form part of these financial statements.

Al Mahadul Islami
Notes to the Financial Statements
For The Year Ended 30 April 2025

1. General Information

Al Mahadul Islami is an unincorporated charity registered with the Charity Commission, registered charity number 1150407. The principal address is 40 Greaves Street, Bradford, West Yorkshire, BD5 7PE.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

2.3. Resources Expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0%
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2.5. Investments

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	99,976	632,155

4. Investment Income

Al Mahadul Islami
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	8,584	8,803
Dividends from investments	60,000	33,000
	<u>68,584</u>	<u>41,803</u>

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	432	732

6. Analysis of Expenditure

		2025
	Activities undertaken directly	Support costs (see note 7)
	£	£
Raising funds	14,357	33,059
Extra Curricular Activities	77,110	-
	<u>91,467</u>	<u>33,059</u>
		<u>124,526</u>

		2024
	Activities undertaken directly	Support costs (see note 7)
	£	£
Raising funds	-	37,987
Extra Curricular Activities	72,360	-
	<u>72,360</u>	<u>37,987</u>
		<u>110,347</u>

Al Mahadul Islami
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025

7. Support Costs

	2025
	Raising funds
	£
Employee costs	8,065
Premises expenses	17,757
General administration	6,805
Depreciation	432
	<u>33,059</u>
	2024
	Raising funds
	£
Employee costs	13,004
Premises expenses	22,354
General administration	1,897
Depreciation	732
	<u>37,987</u>

8. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	<u>22,422</u>	<u>13,004</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was: 3 (2024:)

Al Mahadul Islami
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025

10. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 May 2024	684,869	4,878	689,747
As at 30 April 2025	684,869	4,878	689,747
Depreciation			
As at 1 May 2024	-	4,446	4,446
Provided during the period	-	432	432
As at 30 April 2025	-	4,878	4,878
Net Book Value			
As at 30 April 2025	684,869	-	684,869
As at 1 May 2024	684,869	432	685,301

11. Investments

	Unlisted £
Cost or Valuation	
As at 1 May 2024	2,102,500
As at 30 April 2025	2,102,500
Provision	
As at 1 May 2024	-
As at 30 April 2025	-
Net Book Value	
As at 30 April 2025	2,102,500
As at 1 May 2024	2,102,500

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	1,353	2,351
Other creditors	4,169	2,344
Taxation and social security	1,424	890
	6,946	5,585

Al Mahadul Islami
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025

13. Movement in Funds

	As at 1 May 2024	Income	Expenditure	As at 30 April 2025
	£	£	£	£
Unrestricted funds				
General:				
General Unrestricted Fund	3,547,810	331,868	(124,526)	3,755,152
Total funds	<u>3,547,810</u>	<u>331,868</u>	<u>(124,526)</u>	<u>3,755,152</u>
	As at 1 May 2023	Income	Expenditure	As at 30 April 2024
	£	£	£	£
Unrestricted funds				
General:				
General Unrestricted Fund	2,839,267	818,890	(110,347)	3,547,810
Total funds	<u>2,839,267</u>	<u>818,890</u>	<u>(110,347)</u>	<u>3,547,810</u>

14. Transactions with Trustees

No trustee expenses have been incurred.

15. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

Al Mahadul Islami
Detailed Statement of Financial Activities
For The Year Ended 30 April 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	99,976	632,155
	<u>99,976</u>	<u>632,155</u>
Charitable Activities:		
Extra Curricular Activities		
Income from charitable activities	163,308	144,932
	<u>163,308</u>	<u>144,932</u>
Investments		
Dividends from other fixed asset investments - unlisted	60,000	33,000
Bank interest receivable	8,584	8,803
	<u>68,584</u>	<u>41,803</u>
	<u>331,868</u>	<u>818,890</u>
EXPENDITURE ON:		
Raising funds		
Trustees' salaries	(14,357)	-
Wages and salaries	(8,065)	(13,004)
Light and heat	(14,996)	(20,326)
Water rates	(2,263)	(1,353)
Repairs and maintenance	(498)	(675)
Computer software costs	(167)	(187)
Telecommunications and data costs	(104)	(653)
Professional fees	(319)	(132)
Bank charges	(1,814)	(925)
Charitable donations	(4,400)	-
Sundry expenses	(1)	-
Depreciation	(432)	(732)
	<u>(47,416)</u>	<u>(37,987)</u>
Charitable Activities:		
Extra Curricular Activities		
Purchases	(77,110)	(72,360)
	<u>(77,110)</u>	<u>(72,360)</u>
	<u>(124,526)</u>	<u>(110,347)</u>
NET INCOME	<u>207,342</u>	<u>708,543</u>