

MAHMUD SABIR MASJID

Charity No. 1197269

Trustees' Report and Unaudited Accounts

31 December 2024

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Statement of Cash flows	14
Notes to the Accounts	7 to 13
Detailed Statement of Financial Activities	15 to 16

MAHMUD SABIR MASJID

Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1197269

Principal Office

1226 Warwick Road
Acocks green
Birmingham
West Midlands
B27 6PL

Trustees

The following trustees served during the year:

Feroz Taib
Mohammed Ahmed
Mohammed Miah

Key Management Personnel

Chair Mohammed Ahmed

Accountants

Clark & Deen Taxpro Limited
Suite D, Benson House
98 - 104 Lombard Street
Birmingham
B12 0QR

Bankers

Barclays Bank
Leicester
LE87 2BB

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to advance the Islamic faith for the benefit of the public. mainly but not exclusively in Birmingham, including holding prayer meetings, lectures, celebrating religious festivals, and organising and providing religious learning, spiritual guidance, pastoral care and producing or distributing literature and about the Islamic faith.

The main activities undertaken in relation the objectives during the year were that of provision of religious services, advancement of youth education and activities , relieving poverty locally and worldwide, protecting the environment and community development projects to improve people's lives.

FINANCIAL REVIEW

During the year to 31st December 2024, the Charity received £247,817 as donations, compared to previous year's £165,181

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

A handwritten signature in black ink, appearing to read 'Mohammed Ahmed', written over a horizontal line.

Mohammed Ahmed

Trustee

31st October 2025

MAHMUD SABIR MASJID

Independent Examiners Report

Independent Examiner's Report to the trustees of MAHMUD SABIR MASJID

I report to the trustees on my examination of the financial statements of MAHMUD SABIR MASJID for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Clark & Deen Taxpro Limited
Suite D, Benson House
98 - 104 Lombard Street
Birmingham

B12 0QR
31st October 2025

MAHMUD SABIR MASJID
Statement of Financial Activities
for the year ended 31 December 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	3	187,473	-	187,473	132,066
Charitable activities	4	53,346	-	53,346	26,897
Other	5	6,998	-	6,998	6,218
Total		247,817	-	247,817	165,181
Expenditure on:					
Charitable activities	6	206,176	-	206,176	124,687
Other	7	23,529	-	23,529	19,400
Total		229,705	-	229,705	144,087
Net gains on investments		-	-	-	-
Net income	8	18,112	-	18,112	21,094
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		18,112	-	18,112	21,094
Other gains and losses					
Net movement in funds		18,112	-	18,112	21,094
Reconciliation of funds:					
Total funds brought forward		-	90,256	90,256	69,163
Total funds carried forward		18,112	90,256	108,368	90,257

MAHMUD SABIR MASJID**Balance Sheet****at 31 December 2024****Charity No. 1197269**

		2024	2023
		£	£
Fixed assets			
Tangible assets	10	6,706	7,253
		<u>6,706</u>	<u>7,253</u>
Current assets			
Cash at bank and in hand		105,212	84,204
		<u>105,212</u>	<u>84,204</u>
Creditors: Amount falling due within one year	11	(3,550)	(1,200)
Net current assets		<u>101,662</u>	<u>83,004</u>
Total assets less current liabilities		<u>108,368</u>	<u>90,257</u>
Net assets excluding pension asset or liability		<u>108,368</u>	<u>90,257</u>
Total net assets		<u>108,368</u>	<u>90,257</u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		90,256	90,256
		<u>90,256</u>	<u>90,256</u>
Unrestricted funds	12		
General funds		18,112	-
		<u>18,112</u>	<u>-</u>
Reserves	12		
Total funds		<u>108,368</u>	<u>90,256</u>

Approved by the trustees on 31 December 2024

And signed on their behalf by:



Mohammed Ahmed

Trustee

31st October 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	132,066	-	132,066
Charitable activities	26,897	-	26,897
Other	6,218	-	6,218
Total	165,181	-	165,181
Expenditure on:			
Charitable activities	124,687	-	124,687
Other	19,400	-	19,400
Total	144,087	-	144,087
Net income	21,094	-	21,094
Net income before other gains/(losses)	21,094	-	21,094
Other gains and losses:			
Net movement in funds	21,094	-	21,094
Reconciliation of funds:			
Total funds brought forward	-	69,163	69,163
Total funds carried forward	21,094	69,163	90,257

3 Income from donations and legacies

	Unrestricted 2024 £	Total 2024 £	Total 2023 £
Kenya	106,534	106,534	78,207
Pakistan Flood	20,798	20,798	19,732
General Donations	60,141	60,141	34,127
	187,473	187,473	132,066

4 Income from charitable activities

	Unrestricted 2024 £	Total 2024 £	Total 2023 £
Overseas emergency fund	53,346	53,346	26,897
	53,346	53,346	26,897

5 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Youth Project	6,915	6,915	6,195
Bank Interest Received	83	83	23
	<u>6,998</u>	<u>6,998</u>	<u>6,218</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Hadiya To Speakers	2,305	2,305	4,751
Kenya- pastoral and education	67,596	67,596	77,631
Overseas emergency fund	129,839	129,839	42,305
	6,436	6,436	-
<i>Governance costs</i>			
	<u>206,176</u>	<u>206,176</u>	<u>124,687</u>

7 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Consumables	1,411	1,411	4,049
Iftaar food	-	-	647
Youth Club Payments	1,362	1,362	4,540
Employee costs	6,545	6,545	3,190
Motor and travel costs	664	664	-
Premises costs	2,851	2,851	32
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,677	1,677	1,813
General administrative costs	7,819	7,819	3,879
Legal and professional costs	1,200	1,200	1,250
	<u>23,529</u>	<u>23,529</u>	<u>19,400</u>

8 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,677	1,813

MAHMUD SABIR MASJID**Notes to the Accounts****9 Staff costs**

	2024	2023
Salaries and wages	6,545	3,190
	<u>6,545</u>	<u>3,190</u>

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

10 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 January 2024	10,020	10,020
Additions	1,130	1,130
At 31 December 2024	<u>11,150</u>	<u>11,150</u>
Depreciation and impairment		
At 1 January 2024	2,767	2,767
Depreciation charge for the year	1,677	1,677
At 31 December 2024	<u>4,444</u>	<u>4,444</u>
Net book values		
At 31 December 2024	<u>6,706</u>	<u>6,706</u>
At 31 December 2023	<u>7,253</u>	<u>7,253</u>

11 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security	71	-
Other creditors	1,079	-
Accruals	2,400	1,200
	<u>3,550</u>	<u>1,200</u>

12 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2024 £
Restricted funds:				
Restricted income funds:				
Kenya	90,256	-	-	90,256
<i>Total</i>	<u>90,256</u>	<u>-</u>	<u>-</u>	<u>90,256</u>
Unrestricted funds:				
General funds	-	247,817	(229,705)	18,112
Total funds	<u>90,256</u>	<u>247,817</u>	<u>(229,705)</u>	<u>108,368</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Kenya Education and pastoral care

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	6,706	-	6,706
Net current assets	96,371	5,291	101,662
	<u>103,077</u>	<u>5,291</u>	<u>108,368</u>

14 Reconciliation of net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash and cash equivalents	84,204	21,008	105,212
	<u>84,204</u>	<u>21,008</u>	<u>105,212</u>
Net debt	<u>84,204</u>	<u>21,008</u>	<u>105,212</u>

MAHMUD SABIR MASJID**Statement of Cash flows****for the year ended 31 December 2024**

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	18,112	21,094
Adjustments for:		
Depreciation of property, plant and equipment	1,677	1,813
Dividends, interest and rents from investments	(6,998)	(6,218)
Increase/(Decrease) in trade and other payables	2,350	(800)
Net cash provided by operating activities	<u>15,141</u>	<u>15,889</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(1,130)	(5,251)
Dividends, interest and rents from investments	6,998	6,218
Net cash from investing activities	<u>5,868</u>	<u>967</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	21,009	16,856
Cash and cash equivalents at the beginning of the year	84,204	67,348
Cash and cash equivalents at the end of the year	<u>105,213</u>	<u>84,204</u>
Components of cash and cash equivalents		
Cash and bank balances	105,212	84,204
	<u>105,212</u>	<u>84,204</u>

MAHMUD SABIR MASJID
Detailed Statement of Financial Activities
for the year ended 31 December 2024

	Unrestricted funds		Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Kenya	106,534	-	106,534	78,207
Pakistan Flood	20,798	-	20,798	19,732
General Donations	60,141	-	60,141	34,127
	<u>187,473</u>	<u>-</u>	<u>187,473</u>	<u>132,066</u>
Charitable activities				
Overseas emergency fund	53,346	-	53,346	26,897
	<u>53,346</u>	<u>-</u>	<u>53,346</u>	<u>26,897</u>
Other				
Youth Project	6,915	-	6,915	6,195
Bank Interest Received	83	-	83	23
	<u>6,998</u>	<u>-</u>	<u>6,998</u>	<u>6,218</u>
Total income and endowments	247,817	-	247,817	165,181
Expenditure on:				
Charitable activities				
Hadiya To Speakers	2,305	-	2,305	4,751
Kenya- pastoral and education	67,596	-	67,596	77,631
Overseas emergency fund	129,839	-	129,839	42,305
	<u>6,436</u>	<u>-</u>	<u>6,436</u>	<u>-</u>
	<u>206,176</u>	<u>-</u>	<u>206,176</u>	<u>124,687</u>
Total of expenditure on charitable activities	206,176	-	206,176	124,687
Other expenditure				
Consumables	1,411	-	1,411	4,049
Iftaar food	-	-	-	647
Youth Club Payments	1,362	-	1,362	4,540
	<u>2,773</u>	<u>-</u>	<u>2,773</u>	<u>9,236</u>
Employee costs				
Salaries/wages	6,545	-	6,545	3,190
	<u>6,545</u>	<u>-</u>	<u>6,545</u>	<u>3,190</u>
Motor and travel costs				
Travel and subsistence	664	-	664	-
	<u>664</u>	<u>-</u>	<u>664</u>	<u>-</u>
Premises costs				
Premises repairs and maintenance	2,851	-	2,851	32
	<u>2,851</u>	<u>-</u>	<u>2,851</u>	<u>32</u>

MAHMUD SABIR MASJID**Detailed Statement of Financial Activities**

General administrative costs,
including depreciation and
amortisation

Depreciation of	1,677	-	1,677	1,813
Bank charges	1,320	-	1,320	769
Equipment leasing and hire charges	100	-	100	2,514
General insurances	433	-	433	381
Software, IT support and related costs	38	-	38	7
Stationery and printing	79	-	79	190
Sundry expenses	5,724	-	5,724	18
Telephone, fax and broadband	125	-	125	-
	<u>9,496</u>	<u>-</u>	<u>9,496</u>	<u>5,692</u>

Legal and professional costs

Audit/Independent examination fees	1,200	-	1,200	1,200
Accountancy and bookkeeping	-	-	-	50
	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,250</u>

Total of expenditure of other costs

	<u>23,529</u>	<u>-</u>	<u>23,529</u>	<u>19,400</u>
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Total expenditure

Net gains on investments	-	-	-	-
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Net income

	<u>18,112</u>	<u>-</u>	<u>18,112</u>	<u>21,094</u>
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Net income before other gains/(losses)

Other Gains	-	-	-	-
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Net movement in funds

Reconciliation of funds:

Total funds brought forward	-	90,256	90,256	69,163
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Total funds carried forward

	<u>18,112</u>	<u>90,256</u>	<u>108,368</u>	<u>90,257</u>
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