

MASJID MUJADIDIA
(A CHARITABLE INCORPORATED ORGANISATION)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

ANSARI & CO
Charity Accountants & Consultants
BIRMINGHAM
B28 8JG

CONTENTS
FOR THE YEAR ENDED 31 MARCH 2025

	Pages
Legal and administrative information	2
Trustees’ report	3 – 6
Independent examiner’s report	7 – 8
Statement of financial activities	9
Balance sheet	10
Cash flow statement	11
Notes to the financial statements	12 – 18

MASJID MUJADIDIA (A CHARITABLE INCORPORATED ORGANISATION)

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	Mohammed Tahir Mohammed Omar Muhammad Naeem
Principal Address	339-341 Somerville Road Birmingham B10 9DU
Charity Number	1199141
Independent Examiner	Mohammad Ansari Ansari & Co Kings Court, 17 School Road Birmingham B28 8JG
Bankers	Lloyds Bank 25 Gresham Street London EC2V 7HN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report and financial statements for the year ended 31 March 2025. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2019).

Structure, governance and management

Governing document/Constitution

The organisation is a Charitable Incorporated Organisation (CIO). The charity was established by Constitution and registered with the Charity Commission on 31 May 2022, under number 1199141.

Tax status

The charity is registered as a CIO and is therefore exempt from corporation tax and income tax.

Recruitment and training of trustees

The Board of Trustees currently consists of three members who were recruited due to their commitment and expertise. Role descriptions, where applicable, are issued to each Trustee and a full induction is given setting out the obligations of a Trustee. The list of current Trustees can be found on page 2 of this document.

Organisational structure

The Charity is principally based in Birmingham, UK but works with organisations across the United Kingdom and abroad. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and volunteers.

Key risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy is reviewed regularly by the Trustees.

Political Donations

No donations of monies or donated goods were made to any political parties or political campaigns in the year (2023-24: £Nil).

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Aims, objectives and activities

Aims, objectives and intended impacts

Objects of the Charity:

TO ADVANCE THE ISLAMIC FAITH FOR THE BENEFIT OF THE PUBLIC IN BIRMINGHAM UK AND ABROAD IN ACCORDANCE WITH THE AHL-US-SUNNAH WA-AL-JAMMA'AH METHODOLOGY THROUGH:-

A) THE HOLDING OF PRAYER MEETINGS, LECTURES AND PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS;

B) THE HOLDING OF CLASSES TO EDUCATE THE PUBLIC IN THE TEACHINGS AND PRACTICES OF ISLAM;

C) THE PRODUCTION AND/OR DISTRIBUTION OF LITERATURE (PRINTED OR ONLINE) TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC FAITH;

D) PROVIDING RECREATIONAL FACILITIES AND ACTIVITIES IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING CONDITIONS OF LIFE;

E) THE RELIEF OF THOSE IN NEED DUE TO POVERTY, SICKNESS AND DISTRESS; AND

F) PROMOTING RACIAL AND RELIGIOUS HARMONY.

Public benefit statement

The section of this report above entitled 'Aims, objectives and activities' sets out the aims and priorities of the Charity. The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the Charity continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay
- That there is no detriment or harm arising from the aims or activities.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Review of achievements and performance for the year

Our mosque provides a centre for our prayers and worship and activities associated with our faith.

The Mosque also held weekly Quran classes to children to help provide the community members with a much requested resource.

We organised several events for men & women to celebrate and educate about our religion and this has fostered a sense of community among local people.

Financial review

Principal sources of funding

The principal source of funding for the Charity is from individual donors within the UK and from its educational courses. Income received in the year increased to £31,241 (2023-24: £21,153) due to an increase in income from both voluntary donations and courses held. Expenditure in the year also increased to £16,295 (2024: £15,374) due to the increase in activities held in the year. Costs were kept under rigid control during the period and monitored regularly.

Reserves Policy

The Charity holds unrestricted funds which have been provided to the charity via donations and charitable activities. Under the terms of the donations, the charity must retain the assets in perpetuity and can only use the income to support its charitable activities.

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. At 31 March 2025, the charity held reserves of £25,305 (31 March 2024: £10,359).

Going Concern

The Charity reported a cash inflow for the year of £15,310 (2024: inflow of £5,779) and expects to make an inflow in the coming year. After making further appropriate enquiries and gaining assurances over income levels, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and at least the next 12 months from the date of signing these accounts, as required. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Future plans

We plan to develop our current activities further over the coming year, as well as extending our Friday prayer facilities to accommodate women also.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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; and
- 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 adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. 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.

Accounts preparation

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

This report was approved by the Trustees on 27 September 2025 and signed on their behalf, by;



Mohammed Tahir
Trustee

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Independent examiner's report to the Trustees of MASJID MUJADIDIA CIO

I report on the financial statements of the charity for the year ended 31 March 2025 which are set out on pages 9 to 18.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

**INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Independent examiner's statement

In the course of my examination, no matter has come to my attention:-

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Mohammad Ansari

Dated: 27 September 2025

Ansari & Co

Charity Accountants & Consultants
Kings Court, 17 School Road
Birmingham, B28 8JG

MASJID MUJADIDIA (A CHARITABLE INCORPORATED ORGANISATION)

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

		Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
	Note				
Income from:					
Donations and legacies	2	25,971	25,971	17,883	17,883
Charitable activities	3	5,270	5,270	3,270	3,270
Total income		31,241	31,241	21,153	21,153
Expenditure on:					
Raising funds	4	662	662	25	25
Charitable activities	5	15,633	15,633	15,349	15,349
Total expenditure		16,295	16,295	15,374	15,374
Net movement in funds		14,946	14,946	5,779	5,779
Reconciliation of funds:					
Total funds brought forward		10,359	10,359	4,580	4,580
Total funds carried forward	11	25,305	25,305	10,359	10,359

All incoming resources and resources expended derive from continuing activities.

The notes on pages 12 to 18 form part of these financial statements.

MASJID MUJADIDIA (A CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Note	£	£	£	£
Current assets					
Cash at bank and in-hand	15	25,669		10,359	
		<u>25,669</u>		<u>10,359</u>	
Creditors:					
Amounts falling due within one year	10	364		-	
		<u>364</u>		<u>-</u>	
Net current assets			25,305		10,359
Net assets			<u>25,305</u>		<u>10,359</u>
Funds					
Unrestricted: General	11	25,305		10,359	
		<u>25,305</u>		<u>10,359</u>	

The notes on pages 12 to 18 form part of these financial statements.

The financial statements were approved by the Trustees on 27 September 2025 & signed on their behalf, by:

Mohammed Tahir
Trustee

MASJID MUJADIDIA (A CHARITABLE INCORPORATED ORGANISATION)

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by operating activities	14	15,310	5,779
		<hr/>	<hr/>
Cash flows from investing activities:			
Less: Purchase of fixed assets		-	-
		<hr/>	<hr/>
Net cash provided by investing activities		-	-
		<hr/>	<hr/>
Increase / (decrease) in cash & cash equivalents in the reporting period		15,310	5,779
		<hr/>	<hr/>
Cash & cash equivalents at the beginning of the reporting period		10,359	4,580
		<hr/>	<hr/>
Cash & cash equivalents at the end of the reporting period	15	25,669	10,359
		<hr/>	<hr/>

The notes on pages 12 to 18 form part of these financial statements.

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

1. Accounting policies

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The following principal accounting policies have been applied:

a) Incoming resources

Income includes the total funds received during the period and comprises donations collected directly or by volunteers and income from fundraising events. Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income tax reclaimable under the Gift Aid Scheme is recognised on an accruals basis once income is considered probable.

Donors are given the option to restrict their donation when it is made. Any Gift Aid claimed on restricted donations is classed as unrestricted income.

b) Resources expended and basis of allocation

Expenditure is included when incurred and has been shown in the Statement of Financial Activities inclusive of non-recoverable Value Added Tax.

Expenditure on operational programmes is recognised in the period in which it is incurred.

Currently all costs are directly attributable to specific activities, but where required, certain shared costs will be apportioned to activities in furtherance of the objects of the Charity.

c) Funds accounting

Funds held by the charity are:

Unrestricted funds - These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds - These are unrestricted funds earmarked by the trustees for particular purposes.

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

d) Tangible Fixed assets

Tangible fixed assets are depreciated per the following rates:

Land & Buildings	- 2% straight line
Furniture & Equipment	- 20% straight line

Only assets with individual value of £500 or above at purchase are capitalised.

e) Creditors

Trade and other creditors are recognised at the settlement amount due after any trade discount offered. Accruals are valued at the amount due, net of any trade discounts due.

f) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Donations and legacies

	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Voluntary donations	25,971	25,971	17,883
	<u>25,971</u>	<u>25,971</u>	<u>17,883</u>

3. Charitable activities - income

	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Courses & Academy fees	5,270	5,270	3,270
	<u>5,270</u>	<u>5,270</u>	<u>3,270</u>

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

4. Raising funds

	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Fundraising charges	321	321	-
Card machine charges	136	136	-
Advertising & marketing	205	205	25
	<u>662</u>	<u>662</u>	<u>25</u>

5. Charitable activities - costs

	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Wages, salaries & pensions	8,771	8,771	12,512
Subcontractor fees	1,125	1,125	-
Insurance	1,994	1,994	1,749
Repairs & renewals	245	245	-
Utilities	422	422	188
Telephone & internet	93	93	-
Equipment	880	880	-
IT & software	231	231	-
Books & education related costs	622	622	-
Governance: Accountancy & examination fees	1,250	1,250	900
	<u>15,633</u>	<u>15,633</u>	<u>15,349</u>

Due to the running of the Centre being part of the purposes of the Charity, all building related expenses are recognised as charitable and there are no support costs to apportion.

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

6. Net incoming resources for the year

	2025	2024
	£	£
This is stated after charging:-		
Examiners' remuneration	350	-
	<hr/>	<hr/>

7. Employees

	2025	2024
	No.	No.
Number of employees		
The average number of employees, analysed by function was:		
Mosque staff (part-time)	1	2
	<hr/>	<hr/>
	1	2
	<hr/>	<hr/>

	2025	2024
	£	£
Employment costs		
Wages & salaries	8,698	12,328
Social security costs	-	-
Pension costs	73	183
	<hr/>	<hr/>
	8,771	12,511
	<hr/>	<hr/>

No employee received remuneration amounting to more than £60,000 in the period (2023-24: £Nil).

The total employee benefits of the key management personnel (The Trustees) of the charity was £Nil (2023-24: £Nil).

8. Trustees

During the period £NIL (2023-24: £NIL) of expenses were incurred for the reimbursement of Trustees' expenses. The Trustees received no other direct remuneration this year or the prior year (See Related parties - Note 13). Costs of Trustees' meetings came to £Nil in the year (2023-24: £Nil).

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

9. Volunteers

Many of the charity's activities are being run through the kind help of many committed volunteers. The Trustees would like to thank all the volunteers without whom the Charity would not be able to run the full extent of its activities for the Community.

10. Creditors

Amounts owing within one year

	2025	2024
	£	£
Payroll related creditors	14	-
Accruals	350	-
	364	-

11. Statement of funds

Current year (2025):

	Brought forward £	Incoming resources £	Resources expended £	Transfers £	Carried forward £
Unrestricted funds:-					
General reserve	10,359	31,241	(16,295)	-	25,305
Total funds	10,359	31,241	(16,295)	-	25,305

Prior year (2024):

	Brought forward £	Incoming resources £	Resources expended £	Transfers £	Carried forward £
Unrestricted funds:-					
General reserve	4,580	21,153	(15,374)	-	10,359
Total funds	4,580	21,153	(15,374)	-	10,359

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

12. Analysis of net assets between funds

(a) 2025:	Unrestricted funds £	Total funds £
Fund balances at 31 March 2025 are represented by:		
Net current assets	25,305	25,305
Total funds	25,305	25,305

(b) 2024:	Unrestricted funds £	Total funds £
Fund balances at 31 March 2024 are represented by:		
Net current assets	10,359	10,359
Total funds	10,359	10,359

13. Related parties

Trustee, Muhammad Naeem, is a Shareholder, a Director and an employee of Jillani & Co Limited. During the financial year 2024-25, £900 was paid to Jillani & Co Limited (2023-24: £900) in respect of Accounting services delivered. There is no amount outstanding at year end.

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

14. Reconciliation of cash flows from operating activities

	2025	2024
	£	£
Net income / (expenditure) for the reporting period	14,946	5,779
Increase / (decrease) in creditors	364	-
Net cash provided by operating activities	15,310	5,779

15. Analysis of cash and cash equivalents





	2025	2024
	£	£
Cash at bank and in hand	25,669	10,359
Total of cash and cash equivalents	25,669	10,359

15A. Analysis of changes in net debt

	At start of year £	Cashflows in year £	At end of year £
Cash	10,359	15,310	25,669
	10,359	15,310	25,669

Title	MASJID MUJADIDIA - ACCOUNTS - MARCH 2025
File name	MASJID MUJADIDIA ... - MARCH 2025.pdf
Document ID	8f1a08e393b9bb09a7654a27d76b3e342e38f7b4
Audit trail date format	MM / DD / YYYY
Status	● Signed

Document history

 SENT	09 / 29 / 2025 09:49:35 UTC	Sent for signature to Mohammed Tahir (mtahir129@yahoo.co.uk) from jillaniandco@consultant.com IP: 188.29.106.124
 VIEWED	09 / 29 / 2025 11:55:17 UTC	Viewed by Mohammed Tahir (mtahir129@yahoo.co.uk) IP: 31.94.71.127
 SIGNED	09 / 29 / 2025 11:55:48 UTC	Signed by Mohammed Tahir (mtahir129@yahoo.co.uk) IP: 31.94.71.127
 COMPLETED	09 / 29 / 2025 11:55:48 UTC	The document has been completed.