

Trustees' Report and
Audited Financial Statements for the Year Ended 31 March 2025
for
Ibad-Ur-Rahman Trust

Ibad-Ur-Rahman Trust

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for the Year Ended 31 March 2025

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Ibad-Ur-Rahman Trust
Trustees' Report
for the Year Ended 31 March 2025

The trust was registered as a charity 24 May 1982 and it is governed by a trust deed dated 9 March 1982, amended 14 September 2012.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's governing document, the Charities Act 2011 and "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).

Ibad-Ur-Rahman Trust

Trustees' Report **for the Year Ended 31 March 2025**

OBJECTIVES AND ACTIVITIES

Public benefit

The Trust was established for the benefit of the public in Manchester. The main objectives of the Trust are:

- To establish a mosque to provide a place of worship for the Muslim population of Manchester and surrounding areas
- To establish an education centre to provide Islamic teachings to children and adults.
- To establish an information and research centre for the study and dissemination of Muslim thought.
- To assist Muslims in arranging marriage and funeral ceremonies in accordance with Islamic law and the land.

Grantmaking

The trustees consider grant making an effective means of delivering aid using local charities. Such charities have experience, access to facilities, expertise, staff and other resources which will make them better placed to deliver aid in a more effective manner.

Examples of where aid has been delivered in this manner include, Tsunami affected areas, South Asian Earthquake areas and other natural disaster areas as well as those areas where poverty exists. This has been delivered via established and recognised charities such as, Muslim Hands, Islamic Relief and the World Islamic Mission Welfare Trust.

No such grants have been made during the current or prior year.

Voluntary help and gifts in kind

The Trustees are very grateful to the users of the mosque who give voluntary donations to further the aims of the Trust. All the money collected by the Trust arises from the weekly collection after Friday Juma Prayer and collection on special occasions such as Ramadan and Eid. The Trust is also helped by volunteers who give their time on Fridays to assist with collecting donations and help the administration with general duties like cleaning and getting the mosque ready for the Friday prayers.

Activities

The activities of the Trust include:

- Providing a place of worship for the five daily congregational prayers, weekly Friday Juma Prayer, Eid Prayer, Ramadan Prayers and other Holy periods.
- Providing a supplementary school for the education of children and adults in Islamic Studies, Quranic Studies, Arabic language and Urdu language.
- Carry out marriage, funeral and other services in accordance with Islamic traditions.
- Providing a mortuary where the body of the deceased can be kept in accordance with Islamic law.
- Providing a ritual washing facility where the body of the deceased can be prepared for burial in accordance with Islamic law.
- Providing help and advice for families of the deceased.
- Providing sporting and recreational activities for the young people who use the mosque.
- Providing holiday play schemes for local children.
- Collecting donations of food, clothing and money for charitable acts such as the Pakistan Earthquake Appeal.
- Collecting donations for the upkeep and running of the mosque and its activities
- Engendering good relationships with members of other faith communities

Ibad-Ur-Rahman Trust

Trustees' Report
for the Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Manchester Muslim College

In February 2017 the Trust secured the purchase of the leasehold for the adjacent building vacated by the Probation Service. The Trust was waiting for the City Council, who own the Freehold, to agree to a change of use from Probation Services to Community and Educational services, before taking possession of the building. The change in the use was agreed and the actual completion took place in June 2018 with the change in use agreed by the council in April 2019. The Trust has established the Manchester Muslim College (MMC) in the Probation Office Building. The aim of MMC is to train Imams who are resident in this country and have a good grasp of English. This is a five year course and successful students will graduate as Imams and will be given the title Maulana (Male) and Alimah (Female).

For the financial year ended 31 March 2025, Manchester Muslim College had 139 students studying a varying range of full time, part time, evening and weekend courses.

The trustees have also consolidated the management of Manchester Muslim College by appointing a new principal and manager to run the college.

The New Mosque Building

The main Mosque building has been replaced with a larger, modern and more impressive building. Internally the mosque was completed in early 2024, and has been fully opened to the public since. The mosque is now known as Anwaar Ul Haramain Jamé Masjid Manchester.

Further work was undertaken during the year to improve the external areas of the mosque, including the installation of paving and lawn to enhance the finished look of the complex. Work has also started on the ladies entrance area to the mosque, to bring it in line with the external facade of the new building.

Sisters Study Circle at North Manchester Jamia Masjid

The Sisters Study Circle (SSC) is brought about by the need for structured activities for women and children in the local Muslim community of Cheetham Hill.

The SSC first started meeting in February 2009 on Saturday mornings and since then they have continued to gather weekly to:

- ensure the well being of Muslim women and children in the community
- to refresh knowledge and learn more about our faith
- to assist each other in developing self-confidence and self-respect
- to enable each other to deal with issues faced by Muslim women
- to share experiences
- parenting course held for local parents.

The study circle starts with the recitation of a verse from the Holy Quran and then moves on to a short story aimed at the younger children. This is followed by a talk on a topic of interest by one of the sisters, and at the end all sisters are invited to discuss, offer their opinions and ask questions. The programme is ended by sisters joining together to recite Nasheed, Dhikr and Salaam.

The SSC has also organised programmes for the wider community such as annual Eid Milaad-un-Nabi (Birthday of the Prophet Mohammad Peace be upon him) programmes and Eid parties which are very successful.

In the new mosque building, the annual Eid Milaad-un-Nabi programme was attended by close to 1,000 women. Nasheeds are recited by children who study at the Mosque's evening school and by the SSC sisters. Inspiring speeches are given by invited guests and food is provided at the end of the programme.

Ibad-Ur-Rahman Trust

Trustees' Report
for the Year Ended 31 March 2025

SSC also hold fundraising Eid Parties, with all donations to the masjid. The event includes a bouncy castle and games and activities for children and hot food and snacks are available throughout the day at the numerous food stalls. There are stalls, selling arts and crafts, jewellery, shawls and scarves, bags and shoes, books and CDs and much more. An auction of donated items generously provided by local businesses and individuals is also held towards the end of the programme. The SSC raised several thousand pounds for the Trust during this financial year through the Gaza appeal, Ramadan and weekly donations.

We hope to continue with these events on an expanded basis in the new mosque building in forthcoming years as well as arranging events such as picnic in the-park and day trips to local places of interest such as seaside resorts and amusement parks. In addition to holding Eid prayers in the Mosque, prayers were said in a local park (Heaton Park, Manchester).

Supplementary School

The Supplementary School has grown from strength to strength. We now have over 150 children who attend classes in Islamic studies, Quranic studies and modern foreign languages such as Urdu and Arabic. They attend the school from 5.00pm to 7.00pm each weekday. A new uniform has been introduced to give the children a sense of pride and belonging.

25 part time teachers are employed teach the children. Regular training is provided to the teachers by our Head Imam and they have also attended safe-guarding training provided by the Local Authority. Additionally, the teachers also attended classroom management training in the year.

Other services

The Trust continues to run 'The Friendship and Wellbeing Group' programme every Tuesday for Ladies and every Wednesday for men. The Trust has also started various community-based activities for the local community.

Ibad-Ur-Rahman Trust

Trustees' Report
for the Year Ended 31 March 2025

FINANCIAL REVIEW

For the year ended 31 March 2025 the total incoming resources amounted to £908,675 (2024: £813,859). Of this income £825,084 was received by way of donations, with £31,090 classified as restricted funds being donated specifically in response to disaster appeal, zakat and development of the mosque. The balance is unrestricted and undesignated. Resources expended totalled £891,353 compared to £896,076 in 2024.

Net surplus for the year was £17,322 (2024: deficit £82,217).

Reserves policy and financial policy

The trustees have examined the need for free reserves i.e. those unrestricted not invested in tangible assets, designated for specific purposes or otherwise committed. The Trustees consider that, given the nature of the charity's work and its commitment, the level of free reserves should be such as will enable the charity to meet its commitments for the foreseeable future.

The statement of financial position shows total reserves of £7,866,735. Of this, £2,482,904 is represented by unrestricted funds which is for the support of the charity objectives.

Going concern

The trustees aim to ensure the organisation has sufficient funds to cover at least 6-9 months of operational expenditure, with the organisation retaining £534,863 of funds at bank on 31/12/2025. Moreover, after considering the role of Ibad-Ur-Rahman Trust within the wider community and the regular donations the organisation receives for charitable services rendered, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on the going concern basis.

Plans for future periods

The Trustees plan to:

- Continue to meet the needs of the growing Muslim community in North Manchester, through an expansion of our existing service offerings such as events, educational services, congregational activities and family related services.
- Review the management structure of the Trust to bring in new expertise.
- Have created a link between the Annex Building and the main building to provide more space for larger congregations.
- Build retail or office premises on land owned by the Trust. Rental income from the premises will be a regular source of income for the Trust. Plot of land leased to food outlet.
- Conclude the remaining work on the external areas of the masjid complex as well as completion of the new ladies entries facade.

Ibad-Ur-Rahman Trust

Trustees' Report **for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a trust deed dated 9 March 1982, amended on 14 September 2012.

Organisational structure

The original Trust deed allows for a maximum of 5 trustees.

The powers and duties of the Trustees are clearly outlined in the trust deed. The Trust is based at Anwaar ul Haramain Jamé Masjid Manchester, 3 Woodlands Rd, Cheetham Hill, Manchester, M8 9LF.

The Trust now has 4 full time employees (Chief Imam, Trust Manager, an office administrator/caretaker and a janitor) and 3 part time Assistant Imams, 25 part time teachers of Islamic Studies, Arabic and Urdu and 1 part time caretaker/cleaner.

The Trust has set up a management committee of 31 members to help with organisational tasks. This management committee is divided into sub-committees, namely:

- Religious Affairs
- Finance/Accounts
- Education/Sports/Leisure
- Building Maintenance/Security
- Cultural/festival/catering

These sub-committees have clearly defined roles and responsibilities and their activities are closely monitored by the Trustees. Each sub-committee is headed by one of the Trustees. Decisions need to be ratified by the Trustees.

Trustees' responsibilities

The trust deed requires that the trustees keep proper books of account and records showing all receipts and payments and containing all such records as may be appropriate to the running of the trust. In addition, trustees must:

- Select suitable accounting policies and apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Follow applicable accounting standards disclosing any disparities in the accounts, and prepare the accounts on a going concern basis unless it is inappropriate to assume that the trust will continue to operate.

The trustees have also complied with their duties under section 4 of the Charities Act 2011 regarding public benefit requirement by defining the charities' objectives (Page 1) as for the public benefit and ensuring the activities undertaken during the year meet those objectives.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees, but in so doing the trustees seek the views of the wider community. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensures that good relations are fostered between the Mosque and the people of the local community served.

In selecting new trustees, the trustees seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Ibad-Ur-Rahman Trust

Trustees' Report
for the Year Ended 31 March 2025

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the Trust Deed and advised of the policies and procedures adopted by our charity. A number of publications from the Charity Commission are also provided, including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially new trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project, reporting progress at trustees' meetings.

Risk management

In line with the requirement for trustees to undertake a risk assessment exercise and identify key risks the trust faces in England and Wales, the trustees have reviewed the measures in place, or needing to put in place, to deal with these risks. There are three main areas of risk that has been identified by the trustees.

- Governance and management
- Operational
- Reputational

Governance and management - this looks at the risks of the charity arising from lack of direction, at the skills and training of its members and staff, and the good use of its resources.

The powers and duties of the trustees are clearly set out in the trust deed. The management committee members help with the organisational tasks and their role and responsibilities are closely monitored by the trustees. The extension of the building to cater for funeral facilities and building of a car park are one of many steps undertaken to reflect good use of resources.

Operational - this looks at the risks inherent in the charity's activities including the process of collecting donations, the unsuitability of buildings, poor maintenance, short-comings in the services provided, poor health and safety, lack of a disaster recovery policy etc.

Donations collected during the week are kept in a secured 'safe' and banked promptly by designated trustee. A separate record is made for any donations collected for a specific purpose and maintained by a designated trustee.

There are security alarms, fire alarms and a CCTV system in place within and around the mosque to ensure maximum safety and security of the property, personnel and congregation on a continuous basis.

Reputational - this looks at possible damage to the charity's reputation that can arise from mis-use of donated income, recruitment of non qualified Imams or lecturers etc.

Having a formal recruitment process in place will ensure that quality of service is maintained by the charity.

Ibad-Ur-Rahman Trust

Trustees' Report
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

512616

Principal address

North Manchester Jamia Mosque
(Ibad-Ur-Rahman Trust)
3 Woodlands Road
Cheetham Hill
Manchester
M8 9LF

Trustees

M Azmi
K Hussain
I Hanif
G Hassan
D Fozdar

Accountants

Isaacs Accountants
Trust House
St James Business Park
5 New Augustus Street
Bradford
BD1 5LL

Auditors

KJA Kilner Johnson Ltd
Statutory Auditors
Woodland House
Woodland Park
Cleckheaton
West Yorkshire
BD19 6BW

Bankers

United National Bank Ltd
Unit 4, Cheetham Hill Shopping Center
40 Bury Old Road
Manchester
M8 5EL

Ibad-Ur-Rahman Trust

Trustees' Report
for the Year Ended 31 March 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

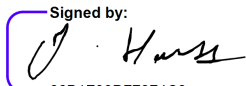
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of 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 Charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud irregularities.

Approved by order of the board of trustees on 30/01/2026 and signed on its behalf by:

Signed by:

66B1F00D73074C3.....
 G Hassan - Trustee

Report of the Independent Auditors to the Trustees of Ibad-Ur-Rahman Trust

Opinion

We have audited the financial statements of Ibad-Ur-Rahman Trust (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including 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 our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 auditor 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 matters

In line with ISA 710 and our requirements as statutory auditors, we state the fact that the prior period figures were audited by the predecessor auditor. We have performed audit procedures to obtain sufficient appropriate audit evidence that the opening balances do not contain misstatements that materially affect the current period's financial statements.

Other information

The other information comprises the information included in the trustees' annual report², other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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 course of 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.

Report of the Independent Auditors to the Trustees of
Ibad-Ur-Rahman Trust

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require 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; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page ...], the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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.

Report of the Independent Auditors to the Trustees of
Ibad-Ur-Rahman Trust

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 an auditor's report 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.

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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

While planning our audit, we have enquired of management and those charged with governance around any actual or potential litigation and claims against the company for non-compliance with specific laws and regulations. The same has been done in respect of any instances of fraud or irregularities. The responses received have been communicated with the engagement team at the planning stage.

We have not been informed of any specific laws or regulatory related issues that could materially impact the financial statements in addition to this, there has been no suspected fraud or irregularities reported to us.

While planning our audit the engagement partner selected appropriately trained staff to be engaged in the audit and the team are allocated based on their competence and capabilities.

The audit work undertaken is a substantive work based audit approach, reviewing to source documentation where appropriate and includes a review and walkthrough of the systems which management have put in place. These tests are directional. Therefore, they are designed in a way to maximise audit effectiveness and the possible identification of any material fraud, irregularities, or instances of systems and procedure breaches. Our testing did not identify any issues that require additional reporting.

These tests and other areas of our audit work are designed to enhance our ability to detect cases of material fraud and certain irregularities. It should be noted that our audit is carried out using a material based approach and therefore does not test every transaction, as such it would not detect all instances of irregularities and specifically fraud which is inherently more difficult to detect.

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
Ibad-Ur-Rahman Trust

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.

Signed by:


3B3F7053D279441...

KJA Kilner Johnson Ltd
Woodland House
Woodland Park
Bradford Road
Cleckheaton
BD19 6BW

31/01/2026

Date:

Ibad-Ur-Rahman Trust**Statement of Financial Activities**
for the Year Ended 31 March 2025

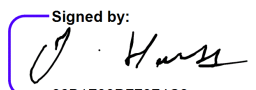
| | Notes | Unrestricted funds £ | Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME FROM | | | | | |
| Donations and legacies | 4 | 793,994 | 31,090 | 825,084 | 722,456 |
| Charitable activities | 6 | | | | |
| Education | | 60,722 | - | 60,722 | 78,565 |
| Investment income | 5 | 22,869 | - | 22,869 | 12,838 |
| Total | | 877,585 | 31,090 | 908,675 | 813,859 |
| EXPENDITURE ON | | | | | |
| Charitable activities | 7 | | | | |
| Staff costs | | 286,767 | - | 286,767 | 267,008 |
| Establishment costs | | 131,259 | - | 131,259 | 131,926 |
| Donations | | - | 150 | 150 | 45,996 |
| Education and guest speakers | | 135,753 | - | 135,753 | 112,549 |
| Governance costs | | 10,732 | - | 10,732 | 9,635 |
| Depreciation | | 90,634 | 236,058 | 326,692 | 328,962 |
| Total | | 655,145 | 236,208 | 891,353 | 896,076 |
| NET INCOME/(EXPENDITURE) | | 222,440 | (205,118) | 17,322 | (82,217) |
| Transfers between funds | 15 | (36,503) | 36,503 | - | - |
| Net movement in funds | | 185,937 | (168,615) | 17,322 | (82,217) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 2,296,967 | 5,552,446 | 7,849,413 | 7,931,630 |
| TOTAL FUNDS CARRIED FORWARD | | 2,482,904 | 5,383,831 | 7,866,735 | 7,849,413 |

The notes form part of these financial statements

Ibad-Ur-Rahman Trust**Balance Sheet**
31 March 2025

| | Notes | Unrestricted funds £ | Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|--|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 12 | 2,002,829 | 5,353,391 | 7,356,220 | 7,645,909 |
| CURRENT ASSETS | | | | | |
| Debtors | 13 | 67,505 | - | 67,505 | 7,832 |
| Cash at bank and in hand | | 486,846 | 30,440 | 517,286 | 267,366 |
| | | 554,351 | 30,440 | 584,791 | 275,198 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 14 | (74,276) | - | (74,276) | (71,694) |
| NET CURRENT ASSETS | | 480,075 | 30,440 | 510,515 | 203,504 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 2,482,904 | 5,383,831 | 7,866,735 | 7,849,413 |
| NET ASSETS | | 2,482,904 | 5,383,831 | 7,866,735 | 7,849,413 |
| FUNDS | 15 | | | | |
| Unrestricted funds | | | | 2,482,904 | 2,296,967 |
| Restricted funds | | | | 5,383,831 | 5,552,446 |
| TOTAL FUNDS | | | | 7,866,735 | 7,849,413 |

The financial statements were approved by the Board of Trustees and authorised for issue on 30/01/2026
and were signed on its behalf by:

Signed by:

 66B1F00D77074G2.....
 G Hassan - Trustee

The notes form part of these financial statements

Ibad-Ur-Rahman Trust**Cash Flow Statement**
for the Year Ended 31 March 2025

| | Notes | 2025 £ | 2024 £ |
|---|-------|-----------------------|-----------------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | 1 | <u>264,055</u> | <u>235,952</u> |
| Net cash provided by operating activities | | <u>264,055</u> | <u>235,952</u> |
| Cash flows from investing activities | | | |
| Purchase of tangible fixed assets | | <u>(37,004)</u> | <u>(329,624)</u> |
| Investment income received | | <u>22,869</u> | <u>12,838</u> |
| Net cash used in investing activities | | <u>(14,135)</u> | <u>(316,786)</u> |
| Change in cash and cash equivalents in the reporting period | | <u>249,920</u> | <u>(80,834)</u> |
| Cash and cash equivalents at the beginning of the reporting period | | <u>267,366</u> | <u>348,200</u> |
| Cash and cash equivalents at the end of the reporting period | | <u><u>517,286</u></u> | <u><u>267,366</u></u> |

The notes form part of these financial statements

Ibad-Ur-Rahman Trust**Notes to the Cash Flow Statement**
for the Year Ended 31 March 2025**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

| | 2025 | 2024 |
|---|-----------------|-----------------|
| | £ | £ |
| Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities) | 17,322 | (82,217) |
| Adjustments for: | | |
| Depreciation charges | 326,692 | 328,962 |
| Investment income received | (22,869) | (12,838) |
| Increase in debtors | (59,673) | (6,276) |
| Increase in creditors | 2,583 | 8,321 |
| Net cash provided by operations | 264,055 | 235,952 |

2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1.4.24 | Cash flow | At 31.3.25 |
|--------------------------|------------------|------------------|-------------------|
| | £ | £ | £ |
| Net cash | | | |
| Cash at bank and in hand | 267,366 | 249,920 | 517,286 |
| | 267,366 | 249,920 | 517,286 |
| Total | 267,366 | 249,920 | 517,286 |

The notes form part of these financial statements

Ibad-Ur-Rahman Trust

Notes to the Financial Statements **for the Year Ended 31 March 2025**

1. LEGAL STATUS

Ibad-Ur-Rahman trust is regulated by charity commission since registration on 24 May 1982.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Trust is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Governance costs

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Ibad-Ur-Rahman Trust**Notes to the Financial Statements - continued**
for the Year Ended 31 March 2025**2. ACCOUNTING POLICIES - continued****Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|------------------------------|-----------------------------|
| Freehold land and buildings | Straight line over 25 years |
| Leasehold land and buildings | Straight line over 65 years |
| Fixtures and fittings | 25% on reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. In this case the reserves represent monies held for the development of the mosque and monies held for specific charitable work.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short term liquid investments with original maturities of three months or less.

Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Ibad-Ur-Rahman Trust**Notes to the Financial Statements - continued**
for the Year Ended 31 March 2025**2. ACCOUNTING POLICIES - continued**

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

3. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the Trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

4. DONATIONS AND LEGACIES

| | 2025 | 2024 |
|---------------------------------|----------------|---------|
| | £ | £ |
| Donations | 793,994 | 481,814 |
| Grants | - | 13,692 |
| Zakat | 1,900 | 30,500 |
| Fundraising | 28,690 | 2,535 |
| Donated services and facilities | 500 | 193,915 |
| | 825,084 | 722,456 |

Grants received, included in the above, are as follows:

| | 2025 | 2024 |
|--------------|-------------|--------|
| | £ | £ |
| Other grants | - | 13,692 |

Ibad-Ur-Rahman Trust**Notes to the Financial Statements - continued**
for the Year Ended 31 March 2025**5. INVESTMENT INCOME**

| | 2025 | 2024 |
|---------------|---------------|---------------|
| | £ | £ |
| Rental income | <u>22,869</u> | <u>12,838</u> |

6. INCOME FROM CHARITABLE ACTIVITIES

| | 2025 | 2024 |
|-----------|---------------|---------------|
| | £ | £ |
| Education | <u>60,722</u> | <u>78,565</u> |

7. CHARITABLE ACTIVITIES COSTS

| | Direct Costs £ | Support costs (see note 8) £ | Totals £ |
|------------------------------|----------------------|---------------------------------------|----------------|
| Staff costs | 286,767 | - | 286,767 |
| Establishment costs | 131,259 | - | 131,259 |
| Donations | 150 | - | 150 |
| Education and guest speakers | 135,753 | - | 135,753 |
| Governance costs | - | 10,732 | 10,732 |
| Depreciation | 326,692 | - | 326,692 |
| | <u>880,621</u> | <u>10,732</u> | <u>891,353</u> |

8. SUPPORT COSTS

| | Governance costs £ |
|------------------|--------------------------|
| Governance costs | <u>10,732</u> |

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

Ibad-Ur-Rahman Trust**Notes to the Financial Statements - continued**
for the Year Ended 31 March 2025**10. STAFF COSTS**

Staff costs for the year were £286,767 (2024: £267,008). These comprised wages and salaries of £247,166 (2024: £258,674), social security costs of £35,496 (2024: £6,560) and other pension costs of £4,105 (2024: £1,774).

The average monthly number of employees during the year was 37 (2024: 39).

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| INCOME FROM | | | |
| Donations and legacies | 495,506 | 226,950 | 722,456 |
| Charitable activities | | | |
| Education | 78,565 | - | 78,565 |
| Investment income | 12,838 | - | 12,838 |
| Total | <u>586,909</u> | <u>226,950</u> | <u>813,859</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Staff costs | 267,008 | - | 267,008 |
| Establishment costs | 131,926 | - | 131,926 |
| Donations | 12,961 | 33,035 | 45,996 |
| Education and guest speakers | 112,549 | - | 112,549 |
| Governance costs | 9,635 | - | 9,635 |
| Depreciation | 94,280 | 234,682 | 328,962 |
| Total | <u>628,359</u> | <u>267,717</u> | <u>896,076</u> |
| NET INCOME/(EXPENDITURE) | (41,450) | (40,767) | (82,217) |
| Transfers between funds | (130,070) | 130,070 | - |
| Net movement in funds | (171,520) | 89,303 | (82,217) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 2,468,487 | 5,463,143 | 7,931,630 |
| TOTAL FUNDS CARRIED FORWARD | <u>2,296,967</u> | <u>5,552,446</u> | <u>7,849,413</u> |

Ibad-Ur-Rahman Trust**Notes to the Financial Statements - continued**
for the Year Ended 31 March 2025**12. TANGIBLE FIXED ASSETS**

| | Freehold property £ | Long leasehold £ | Fixtures and fittings £ | Totals £ |
|-----------------------|---------------------------|------------------------|----------------------------------|-------------|
| COST | | | | |
| At 1 April 2024 | 8,265,724 | 401,697 | 120,650 | 8,788,071 |
| Additions | 37,004 | - | - | 37,004 |
| At 31 March 2025 | 8,302,728 | 401,697 | 120,650 | 8,825,075 |
| DEPRECIATION | | | | |
| At 1 April 2024 | 1,016,479 | 30,900 | 94,783 | 1,142,162 |
| Charge for year | 314,046 | 6,180 | 6,467 | 326,693 |
| At 31 March 2025 | 1,330,525 | 37,080 | 101,250 | 1,468,855 |
| NET BOOK VALUE | | | | |
| At 31 March 2025 | 6,972,203 | 364,617 | 19,400 | 7,356,220 |
| At 31 March 2024 | 7,249,245 | 370,797 | 25,867 | 7,645,909 |

Included within Freehold Property is land of £448,999 (2024: £448,999) which is not being depreciated.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 £ | 2024 £ |
|---------------|-----------|-----------|
| Other debtors | 65,984 | - |
| Prepayments | 1,521 | 7,832 |
| | 67,505 | 7,832 |

Ibad-Ur-Rahman Trust**Notes to the Financial Statements - continued**
for the Year Ended 31 March 2025**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

| | 2025 | 2024 |
|------------------------------|---------------|-------------|
| | £ | £ |
| Trade creditors | 8,751 | 2,400 |
| Taxation and social security | 2,873 | 20,112 |
| Other creditors | 62,652 | 49,182 |
| | 74,276 | 71,694 |

15. MOVEMENT IN FUNDS

| | At 1.4.24 | Net movement in funds | Transfers between funds | At 31.3.25 |
|-------------------------------|------------------|-----------------------|-------------------------|------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| Unrestricted funds | 2,296,967 | 222,440 | (36,503) | 2,482,904 |
| Restricted funds | | | | |
| Zakat | - | 1,750 | - | 1,750 |
| Fund raising | - | 28,690 | - | 28,690 |
| Building development appeal | - | 500 | (500) | - |
| Building development expensed | 5,552,446 | (236,058) | 37,003 | 5,353,391 |
| | 5,552,446 | (205,118) | 36,503 | 5,383,831 |
| TOTAL FUNDS | 7,849,413 | 17,322 | - | 7,866,735 |

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

| | Incoming resources | Resources expended | Movement in funds |
|-------------------------------|--------------------|--------------------|-------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| Unrestricted funds | 877,585 | (655,145) | 222,440 |
| Restricted funds | | | |
| Zakat | 1,900 | (150) | 1,750 |
| Fund raising | 28,690 | - | 28,690 |
| Building development appeal | 500 | - | 500 |
| Building development expensed | - | (236,058) | (236,058) |
| | 31,090 | (236,208) | (205,118) |
| TOTAL FUNDS | 908,675 | (891,353) | 17,322 |

Ibad-Ur-Rahman Trust**Notes to the Financial Statements - continued**
for the Year Ended 31 March 2025**15. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

| | At 1.4.23 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.24 £ |
|-------------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| Unrestricted funds | 2,468,487 | (41,450) | (130,070) | 2,296,967 |
| Restricted funds | | | | |
| Building development appeal | - | 193,915 | (193,915) | - |
| Building development expensed | 5,463,143 | (234,682) | 323,985 | 5,552,446 |
| | 5,463,143 | (40,767) | 130,070 | 5,552,446 |
| TOTAL FUNDS | 7,931,630 | (82,217) | - | 7,849,413 |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|-------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| Unrestricted funds | 586,909 | (628,359) | (41,450) |
| Restricted funds | | | |
| Zakat | 30,500 | (30,500) | - |
| Fund raising | 2,535 | (2,535) | - |
| Building development appeal | 193,915 | - | 193,915 |
| Building development expensed | - | (234,682) | (234,682) |
| | 226,950 | (267,717) | (40,767) |
| TOTAL FUNDS | 813,859 | (896,076) | (82,217) |

Ibad-Ur-Rahman Trust**Notes to the Financial Statements - continued**
for the Year Ended 31 March 2025**15. MOVEMENT IN FUNDS - continued**

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

| | At 1.4.23 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.25 £ |
|-------------------------------|------------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| Unrestricted funds | 2,468,487 | 180,990 | (166,573) | 2,482,904 |
| Restricted funds | | | | |
| Zakat | - | 1,750 | - | 1,750 |
| Fund raising | - | 28,690 | - | 28,690 |
| Building development appeal | - | 194,415 | (194,415) | - |
| Building development expensed | 5,463,143 | (470,740) | 360,988 | 5,353,391 |
| | <u>5,463,143</u> | <u>(245,885)</u> | <u>166,573</u> | <u>5,383,831</u> |
| TOTAL FUNDS | <u>7,931,630</u> | <u>(64,895)</u> | <u>-</u> | <u>7,866,735</u> |

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 | | | |
| Unrestricted funds | 1,464,494 | (1,283,504) | 180,990 |
| Restricted funds | | | |
| Zakat | 32,400 | (30,650) | 1,750 |
| Fund raising | 31,225 | (2,535) | 28,690 |
| Building development appeal | 194,415 | - | 194,415 |
| Building development expensed | - | (470,740) | (470,740) |
| | <u>258,040</u> | <u>(503,925)</u> | <u>(245,885)</u> |
| TOTAL FUNDS | <u>1,722,534</u> | <u>(1,787,429)</u> | <u>(64,895)</u> |

Zakat

This restricted fund comprises of monies specifically to be used for making donations to other charities/madrasas particularly to those in India and Pakistan.

Fund raising

This restricted fund comprises of donations from the public for disaster appeal.

Ibad-Ur-Rahman Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

Building development appeal

This restricted fund comprises of all monies donated to the trust specifically for the construction of the mosque building.

Building development expended

This restricted fund comprises of all the monies that has been spent on the mosque development.

16. RELATED PARTY DISCLOSURES

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

17. ULTIMATE CONTROLLING PARTY

The charity is controlled by the trustees in office.