

**TRUSTEES REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
MOHIUDDIN TRUST**

MOHIUDDIN TRUST

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MOHIUDDIN TRUST

COMPANY INFORMATION
for the Year Ended 31 December 2025

OPERATING NAME:	Mohiuddin Trust
COMPANY NUMBER:	05066011 (England and Wales)
REGISTERED CHARITY NUMBER:	1105585
REGISTERED OFFICE:	Womble Bond Dickinson (UK) LLP The Spark Drayman's Way Newcastle Helix Newcastle upon Tyne NE4 5DE
TRUSTEES:	Zaid Rehman (Secretary) Tahir Choudry Zahid Nawaz
CHAIRMAN:	Tariq Mahmood
BANKERS:	CAF Bank 25 Kings Hill Avenue Kent ME19 4JQ
LEGAL ADVISORS:	Womble Bond Dickinson (UK) LLP The Spark Drayman's Way Newcastle Helix Newcastle Upon Tyne NE4 5DE
ACCOUNTANTS:	Curle & Co (Scotland) Ltd 22 Backbrae Street Kilsyth Glasgow G65 0NH

MOHIUDDIN TRUST
TRUSTEES REPORT
for the Year Ended 31 December 2025

The Trustees present this report with the financial statements of the company for the year ended 31 December 2025. The Trustees adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015).

The principal activity of the company in the year under review was that of educational services.

CHAIR'S FOREWARD

All praise belongs to Almighty Allah (SWT), Lord of the Worlds, and peace and blessings be upon His Beloved Messenger, Sayyidina Muhammad Mustafa (Peace and Blessings be Upon Him), his family, companions and all those who follow his noble path.

It is with gratitude to Almighty Allah that I present the Trustees' Annual Report for Mohiuddin Trust for the year ended 31 December 2025.

The year has been one of significant progress and renewed purpose for the Trust. As Trustees, we remain mindful that we are custodians of a mission entrusted to us by our Founder, Hazrat Shaykh Pir Alauddin Siddiqui Sahib (Rahmatullah Alaihi), whose vision, guidance and lifelong service continue to inspire our work today.

Our Founder dedicated his life to the service of humanity through the advancement of faith, education, spirituality and compassion. His message was one of mercy, unity, service and devotion to Almighty Allah and His Beloved Messenger (Peace and Blessings be Upon Him). The Trustees remain committed to preserving and advancing that mission for future generations.

The Trustees also wish to place on record their sincere appreciation to our Honorary Patron, **Hazrat Shaykh Pir Noor ul Arfeen Siddiqui Sahib (Damat Barakatuhum Al-Aliya)**, whose guidance, encouragement and unwavering commitment to the mission of the Trust has continued to play a significant role throughout the year. As the spiritual successor to our Founder, Hazrat Shaykh Pir Alauddin Siddiqui Sahib (Rahmatullah Alaihi), Shaykh Pir Noor ul Arfeen Sahib has continued to provide inspiration, leadership and direction to followers and supporters throughout the United Kingdom and across the world.

The Trustees are particularly grateful for His steadfast support of the redevelopment of Jamia Masjid Mohiuddin Siddiquia and for His efforts in encouraging financial support through His extensive network of followers, students and well-wishers. In a challenging fundraising environment, His leadership has helped maintain momentum behind this important project and has strengthened the connection between the Trust, its supporters and the wider spiritual mission established by our Founder. The Trustees acknowledge that the progress achieved during the year would not have been possible without the collective prayers, generosity and support of the wider community, inspired and encouraged by His continued leadership.

Throughout 2025, the Trust's principal focus remained the redevelopment of Jamia Masjid Mohiuddin Siddiquia in Aston, Birmingham. This project is far more than a construction programme. It represents the fulfilment of a long-held aspiration of our Founder and the restoration of a site that has historically served as the principal UK spiritual centre associated with the mission and teachings of Hazrat Shaykh Pir Alauddin Siddiqui Sahib (Rahmatullah Alaihi).

AlhamduLillah, by the end of the year substantial progress had been achieved, with the majority of the foundations and basement structure completed. This important milestone has only been possible through the continued support, generosity and prayers of our donors, volunteers and well-wishers.

Whilst charities across the United Kingdom have continued to experience fundraising challenges arising from economic uncertainty, global humanitarian crises and increased pressures on household finances, the commitment shown by our supporters has remained steadfast. On behalf of the Trustees, I extend my sincere thanks and appreciation to everyone who has contributed to the work of the Trust.

As we look ahead, we do so with optimism, humility and reliance upon Almighty Allah. We ask Allah (SWT) to accept our efforts, to grant success to this blessed project and to enable the Trust to continue serving communities in accordance with the teachings and vision of our Founder for many years to come.

May Allah (SWT) reward all those who support this mission.

MOHIUDDIN TRUST
TRUSTEES REPORT
for the Year Ended 31 December 2025

OBJECTIVE AND ACTIVITIES

The charity's objectives are:

- Advance religion through the establishment, maintenance and support of religious centres, mosques and places of worship in accordance with the teachings and principles of Ahle Sunnah Wal Jama'ah, the Hanafi School of Thought and the spiritual teachings of the Trust's Founder.
- Advance education and learning.
- Prevent and relieve poverty and hardship.
- Promote such other charitable purposes as the Trustees may determine from time to time in accordance with the law of England and Wales.

PUBLIC BENEFIT

The Trustees have had due regard to the guidance published by the Charity Commission on public benefit when planning activities and reviewing the Charity's achievements during the year.

The Trust delivers public benefit through:

- Supporting places of worship and centres of religious learning.
- Facilitating spiritual development and community engagement.
- Advancing education through religious and educational activities.
- Supporting charitable and community initiatives.
- Developing facilities that will serve current and future generations.
- Promoting values of service, compassion, learning and social responsibility.

The Trustees believe that the activities undertaken during the year continue to provide meaningful and lasting public benefit to the communities served by the Trust.

ACHIEVEMENT AND PERFORMANCE

Strategic Development

2025 represented the second year of delivery of the Trust's 2024-2027 Organisational Strategy, which continues to provide a framework for the future development of the Trust and the delivery of its charitable objectives. Building on the foundations established during the first year of implementation, the Trustees continued to embed the strategic priorities of the organisation throughout 2025.

Particular focus was given to:

- Progressing the redevelopment of Jamia Masjid Mohiuddin Siddiquia.
- Strengthening governance and organisational oversight.
- Enhancing engagement with supporters and stakeholders.
- Supporting activities delivered through the Trust's network of centres.
- Developing the long-term sustainability of the organisation.

The Trustees remain committed to ensuring that the Strategy continues to guide the Trust's growth and development whilst remaining faithful to the vision and mission established by the Trust's Founder.

MOHIUDDIN TRUST
TRUSTEES REPORT
for the Year Ended 31 December 2025

Jamia Masjid Mohiuddin Siddiquia Redevelopment

The redevelopment of Jamia Masjid Mohiuddin Siddiquia, Aston, Birmingham remained the principal strategic priority of the Trust throughout the year.

This project occupies a unique and special position within the history of the organisation. It was a long-standing aspiration of the Trust's Founder, Hazrat Shaykh Pir Alauddin Siddiqui Sahib (Rahmatullah Alaihi), who envisaged the site as a central institution dedicated to worship, spiritual development, education and service to humanity.

Historically, the site served as the principal UK spiritual centre associated with the mission and teachings of our Founder, Hazrat Shaykh Pir Alauddin Siddiqui Sahib (Rahmatullah Alaihi), and remains deeply significant to followers and supporters throughout the United Kingdom and internationally. The Trustees therefore continue to regard the redevelopment of the Masjid as both a strategic and spiritual priority.

During 2025 substantial progress was achieved on site. By 31 December 2025, the majority of the foundations and basement construction works had been completed, representing a major milestone in the overall development programme.

The Trustees continued to work closely with professional advisers, consultants and contractors to ensure that progress remained aligned with the long-term vision for the project whilst maintaining appropriate standards of governance and oversight.

Upon completion, the redevelopment will provide a centre for worship, religious education, spiritual development, community engagement and charitable activity, delivering lasting benefits to future generations.

Activities Through Trust Centres

Alongside the redevelopment project, the Trust continued to support activities through its network of centres, including centres located in Edinburgh, East London and Bradford.

These centres continue to support the charitable aims of the Trust through religious, educational and community-focused activities. Through regular gatherings, educational programmes and community engagement, these centres assist in advancing the Trust's objectives and preserving the spiritual legacy of its Founder.

The Trustees remain committed to supporting activities that strengthen faith, promote learning and encourage positive community engagement in accordance with the charitable purposes of the Trust.

Fundraising

Fundraising activity remained a key area of focus during the year, particularly in support of the redevelopment of Jamia Masjid Mohiuddin Siddiquia.

The Trustees recognise that fundraising has continued to take place against a challenging backdrop. The wider charitable sector has experienced increasing pressures in recent years due to international humanitarian crises, including the war in Ukraine and other global emergencies, combined with inflationary pressures and the impact of the cost-of-living crisis on many households.

Despite these challenges, supporters of the Trust have continued to demonstrate remarkable generosity and commitment to the vision established by the Trust's Founder. Through the support of donors, volunteers and well-wishers, the Trust has continued to make meaningful progress towards the delivery of this important project.

The Trustees extend their sincere gratitude to everyone who has contributed financially, volunteered their time or supported the Trust through their prayers and encouragement.

MOHIUDDIN TRUST
TRUSTEES REPORT
for the Year Ended 31 December 2025

FINANCIAL REVIEW

The financial position of the Trust remains stable, and the Trustees continue to exercise prudent financial stewardship over the Charity's resources.

Income received during the year has been applied towards advancing the charitable objectives of the Trust and supporting ongoing strategic priorities, including the continued development of the Birmingham Masjid redevelopment project.

The Trustees continue to monitor income, expenditure and cash flow closely and remain satisfied that the Trust's resources are being managed responsibly and in accordance with its charitable purposes.

The state of the charity's affairs at 31 December 2025 and the results of its operations for the period ended on that date are set out in the attached financial statements.

Total incoming resources for the period were £303,828 (year ended 31 December 2024: £58,143) and charitable expenditure amounted to £91,918 (year ended 31 December 2024: £76,523).

As at 31 December 2025 the total unrestricted funds of the charity were £2,505,215 (year ended 31 December 2024: £2,820,455) and total restricted funds were £1,541,507 (year ended 31 December 2024: £1,014,357).

RESERVES POLICY AND GOING CONCERN

The Trustees recognise the importance of maintaining appropriate reserves to ensure the continued operation of the Charity and to provide resilience against unforeseen circumstances.

The level of reserves is reviewed regularly in light of the Charity's commitments, operating environment and future plans.

Restricted reserves of £1,541,507 are held at year end and relate to Zakat funds (£907), the Masjid Project (£18,306) and the Centre Construction (£1,522,294). These reserves are held for the purposes stated in note 16.

Whilst significant resources remain committed to the redevelopment project, the Trustees are satisfied that the Charity has adequate resources to continue operating and delivering its charitable purposes for the foreseeable future.

Accordingly, the Trustees continue to adopt the going concern basis in preparing the Charity's financial statements.

RISK MANAGEMENT

The Trustees regularly review the principal risks facing the Charity and take appropriate measures to mitigate those risks where possible.

Key risks considered by the Trustees include:

- Construction and project delivery risks associated with the redevelopment programme.
- Cost inflation affecting construction and operational activities.
- Fundraising and income generation risks.
- Governance and regulatory compliance obligations.
- Operational and reputational risks.

The Trustees seek professional advice where appropriate and continue to strengthen governance arrangements to support effective oversight of the Charity's activities and resources.

MOHIUDDIN TRUST

TRUSTEES REPORT for the Year Ended 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Mohiuddin Trust is a charitable company limited by guarantee and governed by its Articles of Association. The company does not have any share capital and its liability of the members are limited to £1 each.

The Trustees are responsible for the strategic direction, governance and management of the Charity and meet regularly to oversee its activities, monitor progress against strategic objectives and ensure effective stewardship of its resources.

The Trustees serving during the year were:

- Tariq Mahmood (Chair)
- Zaid Rehman (Secretary)
- Tahir Choudry
- Zahid Nawaz

The Trustees are supported by volunteers, advisers and supporters whose dedication contributes significantly to the continued work of the Charity.

PLANS FOR THE FUTURE

The Trustees remain committed to delivering the objectives contained within the Trust's 2024-2027 Organisational Strategy and advancing the vision established by the Trust's Founder.

During the coming year, the Trust intends to:

- Continue progressing the redevelopment of Jamia Masjid Mohiuddin Siddiquia.
- Complete the remaining basement and substructure works.
- Progress towards the erection of the structural steel framework, representing the next major phase of the project.
- Continue fundraising to support future stages of construction.
- Strengthen engagement with supporters, stakeholders and local communities.
- Support activities delivered through the Trust's centres and associated community initiatives.
- Continue developing governance, organisational capacity and long-term sustainability.

The Trustees believe that these priorities will further strengthen the Trust and support the continued delivery of its charitable objectives for many years to come.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

MOHIUDDIN TRUST
TRUSTEES REPORT
for the Year Ended 31 December 2025

TRUSTEES RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Mohiuddin Trust for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 UK 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 charitable company 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 the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINER

Curle & Co (Scotland) Ltd were appointed as independent examiners and will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23rd September 2026 and signed on its behalf by:

ON BEHALF OF THE BOARD:

Tariq Mahmood

.....
Mr T Mahmood - Trustee

**MOHIUDDIN TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
for the Year Ended 31 December 2025**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 on pages 9 - 19.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 examiners statement

I have completed my examination. I confirm that no material matters have come to my attention in connections with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Gareth J Curle

Gareth Curle CA
Curle & Co (Scotland) Ltd
Chartered Accountants
22 Backbrae Street
Kilsyth
G65 0NH

Date: 23/09/2026.....

MOHIUDDIN TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2025**

		Unrestricted fund	Restricted fund	Year Ended 31.12.25 Total funds	Year Ended 31.12.24 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	110,365	182,174	292,539	47,788
Income from other trading activities	3	11,082	-	11,082	9,000
Investment income	4	36	171	207	1,355
Total		121,483	182,345	303,828	58,143
EXPENDITURE ON					
Charitable activities					
Operation of Mohiuddin Trust	5	91,918	-	91,918	76,523
Total		91,918	-	91,918	76,523
NET INCOME/(EXPENDITURE)		29,565	182,345	211,910	(18,380)
Transfer between funds	16	(344,805)	344,805	-	-
NET MOVEMENT IN FUNDS		(315,240)	527,150	211,910	(18,380)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,820,455	1,014,357	3,834,812	3,853,192
TOTAL FUNDS CARRIED FORWARD		<u>2,505,215</u>	<u>1,541,507</u>	<u>4,046,722</u>	<u>3,834,812</u>

MOHIUDDIN TRUST (REGISTERED NUMBER: 05066011)

BALANCE SHEET
31 December 2025

	Notes	31.12.25	31.12.24
		£	£
FIXED ASSETS			
Intangible assets	10	3,360	5,040
Tangible assets	11	<u>4,069,274</u>	<u>3,394,885</u>
		4,072,634	3,399,925
CURRENT ASSETS			
Debtors	12	-	53,000
Cash at bank		<u>32,959</u>	<u>399,545</u>
		32,959	452,545
CREDITORS			
Amounts falling due within one year	13	<u>58,871</u>	<u>17,658</u>
NET CURRENT (LIABILITIES)/ASSETS		<u>(25,912)</u>	<u>434,887</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,046,722</u>	<u>3,834,812</u>
NET ASSETS		<u>4,046,722</u>	<u>3,834,812</u>
FUNDS	15		
Restricted Funds		1,541,507	1,014,357
Unrestricted funds		<u>2,505,215</u>	<u>2,820,453</u>
NET ASSETS		<u>4,046,722</u>	<u>3,834,812</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:-

- ensuing that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each finance year and of its surplus and deficit for each financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

MOHIUDDIN TRUST (REGISTERED NUMBER: 05066011)

BALANCE SHEET - continued
31 December 2025

The financial statements were approved by the Board of Trustees and authorised for issue on
.....23/09/2026..... and were signed on its behalf by:

Tariq Mahmood

.....
T Mahmood – Chairman

MOHIUDDIN TRUST

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES

General information and basis of preparing the financial statements

Mohiuddin Trust is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The nature of the charity's operations are provided on page 2 of the financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are presented in pound sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Financial reporting standard 102 – reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

- The requirements of Section 7 Statement of Cash Flows

Incoming recognition

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

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value of receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed, and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable, included at fair value, not deferred over the assets life.

MOHIUDDIN TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES - continued

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest, and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to headings, they have been allocated to activities on a basis consistent with the use of resources. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Allocation and apportionment of costs

Expenditure is allocated or apportioned between direct charitable expenditure, governance costs and the cost of management and administration of the charity as deemed appropriate by the management.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Tangible fixed assets

Depreciation is provided at the following annual rates to write off each asset over its estimated useful life.

Freehold property	- 1% on cost
Fixtures and fittings	- 25% on reducing balance

Going concern

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that there is adequate resources to continue in operation existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measure at their settlement value.

Taxation

The charity is exempt from corporation tax on its charitable activities.

MOHIUDDIN TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2025**

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	Year Ended 31.12.25 £	Year Ended 31.12.24 £
Donations	<u>294,621</u>	<u>47,778</u>

3. INCOME FROM OTHER TRADING ACTIVITIES

	Year Ended 31.12.25 £	Year Ended 31.12.24 £
Rents received	<u>9,000</u>	<u>9,000</u>

4. INVESTMENT INCOME

	Year Ended 31.12.25 £	Year Ended 31.12.24 £
Bank interest receivable	<u>207</u>	<u>1,355</u>

5. CHARITABLE ACTIVITIES COSTS

	Education services £	Totals £
Support costs (see note 6)	68,854	68,854
Bank finance costs	1,720	1,720
Depreciation	<u>21,344</u>	<u>21,344</u>
	<u>91,918</u>	<u>91,918</u>

MOHIUDDIN TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 December 2025

6. SUPPORT COSTS

	General support £	Governance costs £	Totals £
Premises	8,046	-	8,046
General office	9,157	-	9,157
Advertising	20,450	-	20,450
Bad Debts	3,000	-	3,000
Accountancy	-	3,935	3,935
Legal and other professional fees	-	24,266	24,266
	<u>40,653</u>	<u>28,201</u>	<u>68,854</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting)

	Year Ended 31.12.25 £	Year Ended 31.12.24 £
Depreciation – owned assets	<u>21,344</u>	<u>21,371</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

MOHIUDDIN TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2025**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,836	21,952	47,788
Income from other trading activities	9,000	-	9,000
Investment income	19	1,336	1,355
Total	34,855	23,288	58,143
EXPENDITURE ON			
Charitable activities			
Operation of Mohiuddin Trust	76,523	-	64,262
Total	76,523	-	64,262
NET INCOME/(EXPENDITURE)	(41,668)	23,288	(18,380)
Transfer between funds	6,436	(6,436)	-
NET MOVEMENT IN FUNDS	35,232	16,852	(18,380)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,855,687	997,505	3,853,192
TOTAL FUNDS CARRIED FORWARD	2,820,455	1,014,357	3,834,812

MOHIUDDIN TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2025**

10. INTANGIBLE FIXED ASSETS

	Development costs £
COST	
At 1 January 2025	8,400
Additions	<u>-</u>
At 31 December 2025	<u>8,400</u>
DEPRECIATION	
At 1 January 2025	3,360
Charge for period	<u>1,680</u>
At 31 December 2025	<u>5,040</u>
NET BOOK VALUE	
At 31 December 2025	<u>3,360</u>
At 31 December 2024	<u>5,040</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2025	3,594,330	22,730	3,617,060
Additions	871,932	-	871,932
Disposals	<u>(177,877)</u>	<u>-</u>	<u>(177,877)</u>
At 31 December 2025	<u>4,288,382</u>	<u>22,730</u>	<u>4,311,112</u>
DEPRECIATION			
At 1 January 2025	199,771	22,404	222,175
Charge for period	<u>19,582</u>	<u>81</u>	<u>19,663</u>
At 31 December 2025	<u>219,353</u>	<u>22,485</u>	<u>241,838</u>
NET BOOK VALUE			
At 31 December 2025	<u>4,069,029</u>	<u>245</u>	<u>4,069,274</u>
At 31 December 2024	<u>3,394,559</u>	<u>326</u>	<u>3,394,885</u>

MOHIUDDIN TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 December 2025

12. DEBTORS

	31.12.25 £	31.12.24 £
Amounts falling due within one year:		
Trade debtors	-	3,000
Other debtors	-	50,000
	<u>-</u>	<u>53,000</u>
Amounts falling due after more than one year:		
Other debtors	-	-
	<u>-</u>	<u>-</u>
Aggregate amounts	<u>-</u>	<u>53,000</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade creditors	56,196	15,108
Accrued expenses	2,675	2,550
	<u>58,871</u>	<u>17,658</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
Fixed assets	2,550,340	1,522,294	4,072,634	3,399,925
Investments	-	-	-	-
Current assets	13,746	19,213	32,959	452,545
Current liabilities	(58,871)	-	(58,871)	(17,658)
Long term liabilities	-	-	-	-
	<u>2,505,215</u>	<u>1,541,507</u>	<u>4,046,722</u>	<u>3,834,812</u>

15. TRANSFERS BETWEEN FUNDS

For the year ended 31 December 2025 £344,805 (year ended 31.12.24: £6,436) was transferred from unrestricted funds to restricted funds. The funds were transferred at the discretion of the trustees for the purposes of the Masjid project. Refer to note 16 for a breakdown of the transfer and intended purpose of the donor.

MOHIUDDIN TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 December 2025

16. MOVEMENT IN FUNDS

Analysis of movements in unrestricted funds

	Funds 1.1.25	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.25 £
General Fund	<u>2,820,455</u>	<u>121,483</u>	<u>(91,918)</u>	<u>(344,805)</u>	<u>2,505,215</u>
TOTAL FUNDS	<u>2,820,455</u>	<u>121,483</u>	<u>(91,918)</u>	<u>(344,805)</u>	<u>2,505,215</u>

General funds are funds available for use at the discretion of trustees in furtherance of the general activities of the charity.

Analysis of movements in restricted funds

	Funds 1.1.25	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.25 £
Zakat	22,735	3,586	-	(25,414)	907
Masjid Project	410,046	178,759	-	(570,499)	18,306
Centre Construction	<u>581,576</u>	<u>-</u>	<u>-</u>	<u>940,718</u>	<u>1,522,294</u>
TOTAL FUNDS	<u>1,014,357</u>	<u>182,345</u>	<u>(55,055)</u>	<u>344,805</u>	<u>1,541,507</u>

Zakat funds are those received by the charity to be given to the following eight groups:

- The poor
- The needy
- Those who work on administering it
- Bringing hearts together
- To (free) those in bondage
- Those in debt
- The cause of God
- The stranded traveller

The Masjid Project relates to funds to be used for the rebuild of the mosque located in Birmingham.