

Charity Number: 1129284
England and Wales

ZIA UL ULOOM

Director's and Trustee's Report and Financial Statements

For the Period Ended 30 April '2020

ZIA UL ULOOM**Report and Accounts****Contents**

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ZIA UL ULOOM

Charity Information for period ended
30 April '2020

Trustees:

Qari Mohammad Ashraf SIALVI
Ghulam Yousaf QURESHI
Wasim AKRAM
Habib Ul Haq Shah
Mohamad Saleem KHAWAJA
Abdul Aziz AHMAD
Inaam Ul Haq Shah

Principal bankers:

Lloyds Bank
London

Business Address:

5 Stanley Avenue
WEMBLEY
Middlesex
HA0 4JA

Charity Number:

1129284
England and Wales

Accountants:

S M Q Accountancy and Management Consultancy Ltd
Crown House-Suite 702, North Circular Road
London NW10 7PN

ZIA UL ULOOM

Trustees Annual Report

Structure, Governance & Management

The ZIA UL ULOOM as charity was incorporated on 23 April 2009 and is governed by Charity Constitution. It is also a registered charity, no. 1129284

Organisational Structure

The charity trustees are responsible for the strategic management of the charity. The Chairman is responsible for the implementation of plans and the day-to-day running of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS: Registered charity name
ZIA UL ULOOM Charity registration number 1129284 Principal office:
5 Stanley Avenue, Wembley, Middlesex HA0 4JA

Qari Mohammad Ashraf SIALVI
Ghulam Yousaf QURESHI
Wasim AKRAM
Habib Ul Haq Shah
Mohamad Saleem KHAWAJA
Abdul Aziz AHMAD
Inaam Ul Haq Shah

Accountant

S M Q Accountancy & Management Consultancy Limited
Crown House, North Circular Road, London
NW10 7PN

GOVERNANCE AND MANAGEMENT OBJECTIVES AND ACTIVITIES

Structure, governance and management Structure

The ZIA UL ULOOM charity was registered on 23 April 2009 governed by Constitution

Objectives

- 1) to advance the Islamic religion, and in particular, Islamic Education amongst adult Muslims in the United Kingdom;
- 2) to advance education amongst adult Muslim students, Whether from the United Kingdom or elsewhere;
- 3) to relieve poverty amongst Muslims in the United Kingdom and out of the United Kingdom and in particular, but without limiting the foregoing;
- 4) to advance in life young Muslim people through;
 - A) the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their condition of life;
 - B) providing support and activities, which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Risk Management

The trustees have assessed the major risks to which the charity is exposed to and are satisfied that systems are in place to mitigate exposure to these risks.

ZIA UL ULOOM

Aim:

Advancement of faith

What we do:

General Charitable Purposes

Religious Activities

Other Charitable Purposes

This is done through:

Makes Grants To Individuals

Provides Services

Other Charitable Activities

Activities

Throughout the financial year 2019/2020 ZIA UL ULOOM LTD focused on establishing its Community Centre as related to charitable objective 1.1.3 to promote the charitable activities mentioned above, namely the classes and education programmes for the local residents both Muslim and non-Muslim.

Zia Ul Uloom worked hard and managed to purchase the property (5, Stanley Ave, Wembley HA0 4JA), in early 2020. The property is an end of terraced house over 3 stories, which was previously in use as a Masjid and Islamic Centre. The ground floor was exclusively used as the place of worship with a clumsy temporary structure in the rear garden. External structure consists of dangerous timber pillars and an uneven and low corrugated iron roof construction that allows the rainwater and other elements in and has existed for over 15 years. This has been used as an overflow to the internal worship area – especially during Jummah (Friday Prayers) and Eid prayers.

First floor and the second floors were used as the residence of Imam of the masjid.

The whole building is rundown and dilapidated with poor heating; lighting and other facilities all of which are in urgent need of modernisation. Since the take over and opening the building for Jummah (Friday prayers), the Covid19 necessitated the shut down twice. This has limited the scope for any substantial works. However some work has been carried out in the external structure to provide lighting, sound facility and defence from direct weather elements to make it more user friendly. All these facilities are still inadequate but still a huge improvement. It is hoped the substantial works would commence shortly after the Pandemic is over and the finances are in place.

Renewal of a number of facilities will enable a proper use of the building in the near future.

ZIA UL ULOOM

Financial Overview

Reserves policy

The trustees have set a reserves policy of £1,600

For the year ended 30th April 2020 the ZIA UL ULOOM had a surplus of £8,654.

The charity's financial position strengthened over last year as trustees and management retained their commitment over the scrutiny of costs and careful selection of focused projects.

Principal funding source

The majority of funds are raised through grant applications, an area that the trustees are keen to develop further.

Measures in place

The trustees have put in place key outcomes and outputs for which funds are to be used.

All the funds are used to further the charity's objects.

Financial management policy

The financial management is managed by the trustees and staff who ensure that the charity adheres to its financial policy and procedures.

Approved by the trustees on 9th February 2021 and signed on their behalf:



Mr Abdul Aziz AHMAD
(Trustee)

**Independent examiner's report to the Trustees of
ZIA UL ULOOM**

I report on the accounts of the charity for the year ended 30th April 2020, which are set out on pages 9 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility:

- a) Examine the accounts (under section 145 of the 2011 Act;
- b) To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act);
- c) To state whether particular matters have come to my attention.

Basis of independent examiners Report:

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

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

- a) to keep accounting records in accordance with section 140 of the 2011 Act; and b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

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

S M Q Accountancy and Management Consultancy Ltd
Crown House-Suite 702, North Circular Road, London NW10 7PN

Date: 9th February 2021

ZIA UL ULOOM**Statement of financial activities for the Y/E 30 April '2020**

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total 2019/20</u>	<u>Total 2018/19</u>
<u>INCOMING RESOURCES</u>	Note				
Grants and Legacies:	2				
Donations		2,615	42,670	45,285	43,074
Others		0	0	0	0
Total Incoming Resources		2,615	42,670	45,285	43,074
<u>RESOURCES EXPENDED</u>	3				
Costs of generating funds:		0	2,768	2,768	0
Charitable activities:		0	7,050	7,050	9,900
Governance costs:		1,853	0	1,853	435
<u>TOTAL RESOURCES EXPENDED</u>		1,853	9,818	11,671	10,335
<u>NET INCOMING/(OUTGOING) RESOURCES</u>		762	32,852	33,614	32,739
Total funds brought forward				75,040	42,301
<u>TOTAL FUNDS CARRIED FORWARD</u>		762	32,852	108,654	75,040

ZIA UL ULOOM
BALANCE SHEET AS 30 April '2020

TANGIBLE FIXED ASSETS

Building 4
Office Furniture

2019/20 2018/19

£ £

500,000	0
0	0
500,000	0

CURRENT ASSETS

Debtors
Cash at bank and in hand

0	0
9,234	75,040

CURRENT LIABILITIES

Creditors 5

400,580	0
(391,346)	75,040

NET CURRENT ASSETS

Total Current Assets less Current Liabilities

108,654	75,040
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RESERVES

Income and Expenditure account

108,654	75,040
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Members' Funds

108,654	75,040
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These accounts have been delivered in accordance with the provisions applicable to companies subject to small companies regime.

For the year ending 30/04/2020 the company was entitled to exemption from audit under section 477 (2) of Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.



Mr Abdul Aziz AHMAD (Trustee)
Approved by the board on **8th January 2021**

ZIA UL ULOOM

Notes to the Financial Statements For the Y/E 30 April '2020

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)',

Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the following disclosure exemptions 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;

the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d);

the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);

the requirements of Section 12 Other Financial Instruments paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A; the requirement of Section 33 Related Party Disclosure paragraph 33.7.

Critical accounting judgements and key sources of estimation uncertainty

There are no significant estimates having a material effect on the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations

This comprises all incoming resources from donations, grants of general nature provided by other charitable foundations which are not conditional on delivering certain levels of volumes of a service or supply of charitable goods and income from fundraising partners on the basis of that which is remitted to ZIA UL ULOOM in the United Kingdom.

Expenditure

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. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

ZIA UL ULOOM

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and them. services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support

Governance costs

Governance costs include those incurred in the governance of the Charity and its assets and are primarily associated with meeting the constitutional and statutory requirements of the Charity.

Allocation and apportionment of costs

Support costs include central functions and have been allocated to activity cost categories usage, on a basis consistent with the use of resources, for example, allocation property costs by floor areas, or per capital, staff costs by the time spent and other costs by their

Tangible fixed assets

Fixed assets are included at cost. Items are capitalised if their cost or, if gifted their donated value, is over £1,000. Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Office equipment 25% straight line basis

Taxation

The charity is exempt from tax on its charitable activities.

Fund

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

Going concern

The Board of Trustees have reviewed the Charity's financial requirements for a period of 12 months following the date of approval of these accounts and are satisfied that there are no material uncertainties about the charity's ability to continue, therefore the Charity's activities will operate at a continued adequate level of surplus in the future.

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.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures&Fitting (inc.Computers)	25% on cost
Plant and machinery	25% on cost
Motor vehicles	25% on cost

ZIA UL ULOOM**2. Incoming Resources**

	2019/20	2018/19
	£	£
Donation	2,615	43,074
Building Project Donations	42,670	0
	<hr/>	<hr/>
	45,285	43,074

ZIA UL ULOOM**3. Expenditure**

	2019/20	2018/19
	£	£
Donation	7,050	9,900
IT & Telephone	0	0
Insurance	1,018	0
Fire Safety	0	0
Professional Fee	2,064	0
Building & Facility Management Fee	0	0
Repair and Maint	704	0
Utility Cost	0	0
Bank Charges	135	185
Accountancy	700	250
Depreciation	0	0
	<hr/>	<hr/>
	11,671	10,335

ZIA UL ULOOM

Notes to the Financial Statements For the Y/E 30 April '2020

4. Tangible Fixed Assets

<u>Cost</u>	<u>Fixture and Fitting</u>	<u>Office & IT Equipments</u>	<u>Building & Land</u>	<u>Total £</u>
Opening Balance as at 01 May '2019	0	0	0	0
Addition	0	0	500,000	500,000
Disposal	0	0	0	0
Closing Balance as at 30 April '2020	0	0	500,000	500,000
<u>Depreciation</u>				
Opening Balance as at 01 May '2019	0	0	0	0
Charges for the Year	0	0	0	0
Disposal	0	0	0	0
Closing Balance as at 30 April '2020	0	0	0	0
Net book value	0	0	500,000	500,000

ZIA UL ULOOM

Notes to the Financial Statements For the Y/E 30 April '2020

5. Creditors:

amounts falling due within one year

Accountancy Fee
Building

2019/20	2018/19
£	£
580	250
400,000	0
<u>£400,580</u>	<u>£250</u>

6. Staff Costs

Wages and Salaries
PAYE

0	0
0	0
<u>0</u>	<u>0</u>

POST BALANCE SHEET EVENTS

From February 2020 and subsequent to the financial year end, like all entities in the country the charity has been and will continue to be impacted by the COVID-19 pandemic. The charity has mitigated the financial impact as optimally as it reasonably can. The Trustees have considered the likely financial impact on the charity including the uncertainty over some of the income streams. There will be a negative financial impact in the short-term given the ability to fund raise has been impacted. However public donation have continued and therefore the Trustees consider the charity remains financially viable in the long-term, and consequently have concluded that the going concern basis remains applicable