

**Charity Number: 1129284  
England and Wales**

**ZIA UL ULOOM**

**Trustee's Report and Financial Statements**

**For the Period Ended 30 April '2021**

**ZIA UL ULOOM**

**Report and Accounts**

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**ZIA UL ULOOM**

**Charity Information for period ended**  
**30 April '2021**

**Trustees:** Qari Mohammad Ashraf SIALVI  
Ghulam Yousaf QURESHI  
Wasim AKRAM  
Habib UI Haq Shah  
Mohamad Saleem KHAWAJA  
Abdul Aziz AHMAD  
Inaam UI 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  
Mohamad Saleem KHAWAJA  
Abdul Aziz AHMAD

**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**

The period of 2020/21 has been an eventful one. There was a constant struggle to remain operational due to the Covid19 pandemic. All the energies were spent on maintaining a safe environment for the worshipers.

Records were maintained with names, addresses, dates and times of all attendees.

Hygiene and personal protection was provided throughout this period. Closing and reopening proved to be a challenge, which also affected the revenues and general maintenance of the premises.

There was additional problems of local council and relevant departments with Lawful Occupation / Use that was never sought in the past. Whatever legal work was done at the beginning had elapsed and had to be reapplied for.

No paid staff was employed because of uncertainty with the Covid19 and all activities were at the minimal level.

The Mosque opened on Fridays for Jumma prayers, evening prayers during the month of Ramadan and the Eid prayers.

A lot of renovation work needs to place before the mosque can reopen for all daily prayers. This is dependent on engaging an imam who is resident within the premises, which are totally dilapidated. It is hoped that the whole building will be renovated after obtaining the relevant permission for a small extension.

There have been no specific fund raising initiative over this period and no major expenses taken place except the initial payment when the premises were taken over.

## **ZIA UL ULOOM**

### **Financial Overview**

#### **Reserves policy**

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

For the year ended 30th April 2021 the ZIA UL ULOOM had a surplus of £27,139. 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 2022 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 2021, 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 2022**

**ZIA UL ULOOM****Statement of financial activities for the Y/E 30 April '2021**

		<u>Unrestricted</u>	<u>Restricted</u>	Total 2020/21	Total 2019/20
<b><u>INCOMING RESOURCES</u></b>	<b>Note</b>				
<b>Grants and Legacies:</b>	<b>2</b>				
Donations		5,145	26,500	31,645	45,285
Others		0	0	0	0
<b>Total Incoming Resources</b>		<b>5,145</b>	<b>26,500</b>	<b>31,645</b>	<b>45,285</b>
<b><u>RESOURCES EXPENDED</u></b>	<b>3</b>				
Costs of generating funds:		0	0	0	2,768
Charitable activities:		0	0	0	7,050
Governance costs:		4,506	0	4,506	1,853
<b><u>TOTAL RESOURCES EXPENDED</u></b>		<b>4,506</b>	<b>0</b>	<b>4,506</b>	<b>11,671</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>639</b>	<b>26,500</b>	<b>27,139</b>	<b>33,614</b>
<b>Total funds brought forward</b>				<b>108,654</b>	<b>75,040</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>639</b>	<b>26,500</b>	<b>135,793</b>	<b>108,654</b>



**ZIA UL ULOOM**  
**BALANCE SHEET AS 30 April '2021**

		2020/21	2019/20
		£	£
<b>TANGIBLE FIXED ASSETS</b>			
Building	4	497,000	500,000
Office Furniture		0	0
		<u>497,000</u>	<u>500,000</u>
<b>CURRENT ASSETS</b>			
Debtors		0	0
Cash at bank and in hand		39,623	9,234
<b>CURRENT LIABILITIES</b>			
Creditors	5	400,830	400,580
<b>NET CURRENT ASSETS</b>		<u>(361,207)</u>	<u>(391,346)</u>
<b>Total Current Assets less Current Liabilities</b>		<u>135,793</u>	<u>108,654</u>
<b>RESERVES</b>			
Income and Expenditure account		135,793	108,654
<b>Members' Funds</b>		<u>135,793</u>	<u>108,654</u>

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

For the year ending 30/04/2021 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 **9th February 2022**

## **ZIA UL ULOOM**

### **Notes to the Financial Statements For the Y/E 30 April '2021**

#### **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 3.1 7(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.

Land and Buildings apportioned on the basis of at 70% land and 30% Building.

Building element depreciated over 2% p.a over a period of 50 years.

Fixtures&Fitting (inc.Computers)

25% on cost

Plant and machinery

25% on cost

Motor vehicles

25% on cost

## **ZIA UL ULOOM**

### **2. Incoming Resources**

	<b>2020/21</b>	<b>2019/20</b>
	<b>£</b>	<b>£</b>
Donation	5,145	2,615
Building Project Donations	26,500	42,670
	<hr/>	<hr/>
	31,645	45,285

## **ZIA UL ULOOM**

### **3. Expenditure**

	<b>2020/21</b>	<b>2019/20</b>
	<b>£</b>	<b>£</b>
Donation	0	7,050
IT & Telephone	0	0
Insurance	0	1,018
Fire Safety	0	0
Professional Fee	0	2,064
Building & Facility Management Fee	1,256	0
Repair and Maint	0	704
Utility Cost	0	0
Bank Charges	0	135
Accountancy	250	700
Depreciation	3,000	0
	<hr/>	<hr/>
	4,506	11,671

## ZIA UL ULOOM

### Notes to the Financial Statements For the Y/E 30 April '2021

#### 4. Tangible Fixed Assets

<u>Cost</u>	<u>Fixture and Fitting</u>	<u>Office &amp; IT Equipments</u>	<u>Building &amp; Land</u>	<u>Total £</u>
Opening Balance as at 01 May '2020	0	0	500,000	500,000
Addition	0	0	0	0
Disposal	0	0	0	0
Closing Balance as at 30 April '2021	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>500,000</u>
 <b><u>Depreciation</u></b>				
Opening Balance as at 01 May '2020	0	0	0	0
Charges for the Year	0	0	3,000	3,000
Disposal	0	0	0	0
Closing Balance as at 30 April '2021	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
<b>Net book value</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>497,000</u></b>	<b><u>497,000</u></b>

## **ZIA UL ULOOM**

### **Notes to the Financial Statements For the Y/E 30 April '2021**

#### **5. Creditors:**

amounts falling due within one year

	2020/21	2019/20
	£	£
Accountancy Fee	830	580
Building	400,000	400,000
	<u>£400,830</u>	<u>£400,580</u>

#### **6. Staff Costs**

Wages and Salaries  
PAYE

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

### **POST BALANCE SHEET EVENTS**

From February 2021 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