

MADRASSA ZIA UL QURAN

(MOSQUE AND RELIGIOUS TEACHING INSTITUTE)

218-220 & 233 ST SAVIOURS ROAD ALUM ROCK BIRMINGHAM

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2018

KAISER NOUMAN NATHAN LLP

REGENT HOUSE 188-192 GOOCH STREET BIRMINGHAM B5 7HY

MADRASSA ZIA UL QURAN  
(MOSQUE AND RELIGIOUS TEACHING INSTITUTE)  
YEAR ENDED 31 DECEMBER 2018

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MADRASSA ZIA UL QURAN  
(MOSQUE AND RELIGIOUS TEACHING INSTITUTE)  
YEAR ENDED 31 DECEMBER 2018

ASSOCIATION INFORMATION

CHARITY REGISTRATION NUMBER	518022
CHAIRPERSON	MR KHAWAJA MOHAMMED SHAFIQUE
TREASURER	MR MOHAMMAD YOUNIS
SECRETARY	MR MUHAMMAD NAWAZ
PRESIDENT	MR MOHAMMED YOUNAS
ADDRESS	233 ST SAVIOURS ROAD SALTLEY BIRMINGHAM B8 1ER
INDEPENDENT EXAMINER	KAISER NOUMAN NATHAN LLP REGENT HOUSE 182-192 GOOCH STREET BIRMINGHAM B5 7HY
BANKERS	BARCLAYS BANK PLC 534 COVENTRY ROAD SMALL HEATH BIRMINGHAM B10 0UZ

MADRASSA ZIA UL QURAN  
(MOSQUE AND RELIGIOUS TEACHING INSTITUTE)  
REPORT OF THE MANAGEMENT COMMITTEE

The Trustees present their report and the financial statements for the year ended 31 December 2018.

**FORMATION STATUS AND PRINCIPAL ACTIVITIES**

Madrasa Zia Ul Quran (formed on 21 January 1977) is registered with the Charity Commission (No. 518022) and is constituted under a Deed of Trust.

The Charity is administered by a 'Trust Committee' (Members called Trustees) details of which are given in the attached schedule.

The principal object of the Charity is to provide a place of worship and religious teaching and education for the benefit of local Muslim Community.

**REVIEW OF ACTIVITY**

Funds are being held in cash to finance building expansion and possible investment to ensure future operation and revenues.

**TRUSTEES RESPONSIBILITIES**

The Trustees are required to prepare financial statements for each financial year as required by the Charity Commission rules and regulations.

The Trustees are responsible for keeping proper accounting records which disclose; with reasonable accuracy, the financial position of the Charity and to ensure that the Financial Statements comply with the Charity Commission rules. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**FOR AND ON BEHALF OF THE TRUSTEES**

MR MOHAMMAD YOUNIS  
Treasurer

14 May 2019

INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE OF  
MADRASSA ZIA UL QURAN

I report on the accounts of the charity for the year ended 31 December 2018 which are set out on pages 4 to 7.

**RESPECTIVE RESPONSIBILITIES OF OFFICERS AND EXAMINER**

The charity's officers are responsible for the preparation of the accounts. The charity's officers consider that audit is not required for this year under Section 144(2) of the Charities Act 2011 (The 2011 Act) and that an Independent Examiner is needed.

It is our responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Officers concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**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:
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



KAISER NOUMAN NATHAN LLP

Regent House  
188-192 Gooch Street  
Birmingham B5 7HY

14 May 2019

MADRASSA ZIA UL QURAN  
(MOSQUE AND RELIGIOUS TEACHING INSTITUTE)  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 DECEMBER 2018

	<u>Notes</u>	<u>2018</u> <u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>2017</u> <u>Unrestricted</u> <u>Funds</u> <u>£</u>
<b>INCOME AND EXPENDITURE</b>			
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and Legacies		126,445	169,863
		126,445	169,863
<b>TOTAL</b>		126,445	169,863
<b>EXPENDITURE ON</b>			
Charitable Activities	4	99,535	101,278
		99,535	101,278
<b>TOTAL</b>		99,535	101,278
<b>NET INCOME / (EXPENDITURE)</b>		26,910	68,585
<b>FUNDS BALANCES B/F 1.1.18</b>		1,643,737	1,575,152
<b>FUNDS BALANCES C/F 31.12.18</b>		1,670,647	1,643,737

MADRASSA ZIA UL QURAN  
(MOSQUE AND RELIGIOUS TEACHING INSTITUTE)  
BALANCE SHEET AS AT 31 DECEMBER 2018

	<u>Notes</u>	<u>2018</u>		<u>2017</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>FIXED ASSETS</b>					
Tangible Assets	3		1,429,073		1,455,716
<b>CURRENT ASSETS</b>					
Debtors and Prepayments		3,917		3,896	
Cash at Bank		238,237		182,912	
Cash in Hand		975		2,750	
		243,129		189,558	
<b>CREDITORS: Due within one year</b>					
Creditors and Accruals	5	1,555		1,537	
<b>NET CURRENT ASSETS</b>					
			241,574		188,021
<b>TOTAL ASSETS</b>					
			1,670,647		1,643,737
<b>FUNDS</b>					
Unrestricted			1,670,647		1,643,737

Approved on behalf of the Trustees

MR MOHAMMAD YOUNIS  
Treasurer

14 May 2019

MADRASSA ZIA UL QURAN  
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NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2018

1) ACCOUNTING POLICIES

(a) Convention

The accounts have been prepared in accordance with the historical cost convention and in accordance with applicable accounting standards and the statement of Recommended Practice on Accounting by Charities (2005).

(b) Depreciation

Depreciation is provided on tangible fixed assets in order to write off those assets over their anticipated useful lives. The bases and rates used are as follows:

Freehold Property	-	2% per annum on net book value
Fixtures, Fittings and Equipment	-	15% per annum on net book value

(c) Income

Income is included in the income and expenditure account at their due date.

2) BANK INTEREST

Bank interest is included in the income and expenditure account on receipt, at its gross amount.

3) TANGIBLE ASSETS

	<u>Freehold Property</u> £	<u>Fixtures Fittings And Equipment</u> £	<u>Total</u> £
<b>COST</b>			
At 31 December 2017	1,866,684	51,540	1,918,224
Addition	-	4,280	4,280
At 31 December 2018	<u>1,866,684</u>	<u>55,820</u>	<u>1,922,504</u>
<b>DEPRECIATION</b>			
At 31 December 2017	419,941	42,567	462,508
Charge for the year	28,935	1,988	30,923
At 31 December 2018	<u>448,876</u>	<u>44,555</u>	<u>493,431</u>
<b>NET BOOK VALUE</b>			
At 31 December 2018	<u>1,417,808</u>	<u>11,265</u>	<u>1,429,073</u>
At 31 December 2017	<u>1,446,743</u>	<u>8,973</u>	<u>1,455,716</u>



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NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2018

4) CHARITABLE ACTIVITIES	<u>2018</u> <u>Unrestricted</u> £	<u>2017</u> <u>Unrestricted</u> £
Rates and Insurance	7,496	10,394
Accountancy and Book Keeping	1,392	1,032
Wages and NIC	33,545	32,265
Telephone Fax Internet Service and Postage	609	552
Light and Heat	15,617	14,517
Repairs and Alarm Maintenance	1,498	2,713
Cleaning and Laundry	4,583	4,547
Depreciation	30,923	31,108
Books and Stationery	1,075	1,620
Sundry Expenses	2,797	2,530
	<hr/> 99,535 <hr/> <u>=====</u>	<hr/> 101,278 <hr/> <u>=====</u>
5) CREDITORS AND ACCRUALS	<u>2018</u> <u>Unrestricted</u> £	<u>2017</u> <u>Unrestricted</u> £
Book Keeping and Accountancy	690	654
Light and Heat	380	360
PAYE	485	523
	<hr/> 1,555 <hr/> <u>=====</u>	<hr/> 1,537 <hr/> <u>=====</u>