



AL-ZAHRA FOUNDATION UK

**REGISTERED CHARITY NUMBER
1122126**

FINANCIAL STATEMENTS

For The Financial Year Ended 05 Apr 2025



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General Information

Trustees

Dr. Muhammad Al-Asadi
Mr. Asrar Shabbiri
Dr. Latif Imran Jalil
Mr. Ghulam Abbas
Mr. Waheed Hesari

Charity registration Number

1122126

Registered Office

Al-Zahra Foundation UK,
15 Osmaston Street
Lenton Boulevard,
Nottingham,
NG7 2ET
info@azf.org.uk

Bankers

Lloyds TSB Bank PLC
Market Square House
Old Market Square
Nottingham
NG1 6FD

Independent Examiners

Trent Accountancy Services Ltd
info@trentaccountancy.co.uk



Trustees' Report

For The Financial Year Ended 05 Apr 2025

Structure, Governance and Management:

a. Governing document

The Charity is an association governed by its constitution.

b. Method of appointment and induction of new Trustees

New Trustees are appointed by the members of the charity at a general meeting and are briefed on their legal obligations under charity law, the content of the charity's constitution, and its recent performance.

c. Organisational structure and decision making

The Charity is UK based and its office is in Nottingham, having no partner organisations.

The board of Trustees oversee the running of the charity on a day to day basis. All operational decisions are made at board meetings which are held frequently through the year.

d. Risk Management

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

Objectives and Activities

a. Summary of objectives

The objectives of the charity as set out in its governing document are as follows:

1. To promote and advance by such means as are according to the laws of England exclusively charitable the religion of Islam in accordance with the principles of the Shia laws and to provide for the relief of poverty, and
2. To provide or assist in the provision of facilities for recreation or other leisure time occupation in the interests of social welfare with the object of improving the conditions of life for the inhabitants of the area of benefit without distinction of sex or of political, religious or other opinions.

b. Activities

The organisation has a charitable status, and provides religious, recreational, & social facilities in particular but not exclusively to the Shia community and people with disabilities in the interest of social welfare with the aim of improving the conditions of life of such people. In addition the organisation also provides sports facilities to the community.



Trustees' Report

For The Financial Year Ended 05 Apr 2025

Principal funding

Most of the funds are raised through voluntary donations from within the local community.

Statement of Trustees' Responsibilities :

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 of the charity for that period.

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2015 and the provisions of the trust deed. They are also responsible for safekeeping the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 30 Jul, 2025 and signed on their behalf, by:

Ghulam Abbas

Trustee

On the behalf of all Trustees



Independent Examiner's Report on Accounts

Report to Trustees : AL-ZAHRA FOUNDATION UK
Charity Number : 1122126
Accounts Year Ended : 05 April 2025

I report to the trustees on my examination of the accounts of the above charity for the year ended 05 April 2025.

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 for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- i. examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the general Directions given by the Charity
- ii. Commission (under section 145(5)(b) of the Charities Act), and
- iii. to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the trustees 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 give me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Muhammad Waseem, MAAT
Trent Accountancy Services Ltd
30/07/2025



Income and Expenditure Account

For The Financial Year Ended 05 Apr 2025

	Note	Unrestricted funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income resources					
Income from generated funds:					
Donations and Legacies	2	63,477	3,462	66,939	67,832
Total Incoming Resources		63,477	3,462	66,939	67,832
Resources expended					
Charitable activities	3	9,000	3,462	12,462	43,746
Governance / Support Cost	4	42,576	-	42,576	28,435
Total resources expended		51,576	3,462	55,038	72,181
Net Incoming/outgoing Resources		11,901	-	11,901	(4,349)
Investment (deficits)/surpluses		-	-	-	-
Net Movement in funds before Transfers					
Gross Transfers between funds					
Net Movement in funds for the year		11,901	-	11,901	(4,349)
funds B/F		335,665	-	335,665	310,272
Total funds carried forward		347,566	-	347,566	305,923



Balance Sheet


For The Financial Year Ended 05 Apr 2025

	<u>Notes</u>	<u>2025</u> £	<u>2024</u> £
Fixed Assets			
Freehold Property	5	316,100	316,100
Fixture & Fittings	5	5,458	5,806
Computers, Televisions, CCTV & Sound System	5	3,378	4,120
		324,936	326,026
Current Assets			
Cash at Bank	6	28,379	10,194
Debtors		-	10,070
Prepayments	6A	2,894	
		31,273	20,264
Creditors: amounts falling due within in 1 year	7	2,622	625
Total Assets less current Liabilities		353,587	345,665
Long Term Liabilities	8	6,021	10,000
Net Assets: Total Assets LESS Total Liabilities		347,566	335,665
<u>CAPITAL RESERVE (FUNDS)</u>			
Accumulated Surplus Account	9	347,566	335,665
Total Funds		347,566	335,665

The Trustees acknowledge their responsibilities for:

- 1) Complying the with the requirements of charity 2011 Act; charity keeps appropriate accounting records for preparation of Financial statements.
- 2) Charity has Prepared the accounts which give a true and fair view of the state of affairs of the charity end of the financial year 2021, and of its income and expenditure account, in accordance with the requirements of charity Act 2011.

These accounts have been delivered in accordance with the provision applicable to small charities, and in accordance with the financial reporting standard for smaller Entities were approved by the Management committee.


Ghulam Abbas

Trustee

On the behalf of all Trustees

Al-Zahra Foundation UK

15 Osmaston Street, Nottingham, NG7 1SD

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Notes forming part of these financial statements

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.

Tax Status

Al-Zahra Foundation UK has a charitable status and hence exempt from Tax on its charitable activities

Fund Accounting

The charity has restricted and unrestricted funds. Restricted funds are categorised as Restricted based on the donor's restriction on the project for which they must be used. While unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity

Trustees Remuneration

None of the Trustees are paid wages, salaries or any benefit in kind.

Income Recognition

All income is recognised in the Statement of Financial Activities once the charity has received the funds and is entitled to use the funds

Income Recognition

An expense is recognised as expenditure as soon as there is a legal or constructive obligation committing the charity that expenditure is required to settle the amount of obligation. The charity follows a strict approval procedure for all charitable expenditures and funds are disbursed after approval.

Average Number of Employees

NIL (Current Year) and NIL (Last year)

Depreciation Policies

Depreciation is charged on reducing balance basis

Computer & Electric Equipments : 18%

Fixture & Fittings : 6%

Notes forming part of these financial statements



2 Donations and Legacies

	Un-Restricted 2025	Restricted 2025	TOTAL 2025	TOTAL 2024
Donations	52,265	2,462	54,727	56,862
Government Grants	-		-	-
Gift Aid	10,181		10,181	10,070
Khums	1,031	1,000	2,031	900
Others				
Total Incoming Resources	63,477	3,462	66,939	67,832

3 Charitable Activities

	Un-Restricted 2025	Restricted 2025	TOTAL 2025	TOTAL 2024
Food Provided by Charity	6,125	2,224	8,349	14,855
Ramadan & Muharram Programmes	1,460		1,460	435
Flood Appeal			-	-
Funeral Services			-	26,172
Others	1,415	1,238	2,653	2,285
Total	9,000	3,462	12,462	43,746

4 Governance / Support Cost

	2025	2024
Heat, Light and Telephone	6,353	5,293
Repair and Maintenance	2,944	1,981
Water, rates and Waste Collection	1,736	1,486
Bank Charges	22	-
BBL Interest	153	306
General Insurance	2,066	1,778
Sub-contract cost	25,639	15,130
Stationary & Computer related Expenses	222	209
General Travel Expenses	1,121	457
Capital Allowance (Depreciation) (Note 5)	1,090	1,169
Professional & Accountancy Fee	800	625
Sundry Expenses	429	-
Total	42,576	28,435

Notes forming part of these financial statements



5 Fixed Assets Schedule

	Freehold Property	Fixture & Fittings	Computer Equipments	TOTAL
Cost	316,100	16,622	6,732	339,454
Addition / Disposal		-		-
At 05 Apr 2025	316,100	16,622	6,732	339,454
Depreciation				
Accumulated	-	10,816	2,612	13,428
Charge for the year	-	348	742	1,090
At 05 Apr 2025	-	11,164	3,354	14,518
Net Book Value				
At 05 Apr 2025	316,100	5,458	3,378	324,936
At 06 Apr 2024	316,100	5,806	4,120	326,026

6 Cash in Hand - Closing Balances

	2025	2024
Current Account	5,076	21,191
Savings Account	12,091	3,801
Urdu Committee Account	3,507	641
Arabic Community Account	3	645
Star Academy	4,842	2,407
Persian Community	160	89
Ladies Community	1,340	1,113
Cash in Hand	1,360	740
	28,379	30,627

6A Prepayment : Amount for construction of Funeral Room

2025	2024
2,894	-

7 Creditors: amounts falling due within one year

	2025	2024
Accountancy Fee	800	625
Other Creditors	1,822	-
	2,622	625

8 Long Term Liabilities

	2025	2024
Bounce Back Loan	6,021	10,000
	6,021	10,000

9 Accumulated Surplus

Opening Balance	335,665
Surplus / (Deficit)	11,901
Closing Balance	347,566