

ZIA UL UMMAH FOUNDATION

England & Wales · Charity number 1131760

Details

Other names	LIGHT OF UMMAH, Musafir
Status	Registered
Legal form	Charitable company
Company number	05256863
Registered	2009-09-23
Register	View on the Charity Commission register

Contact

Address	Zia ul Ummah Foundation 13 Victoria Street Bordesley Green Birmingham B9 5AA
Phone	01212704786
Email	info@ziaulummahfoundation.org.uk
Website	www.ziaulummahfoundation.org.uk

Activities

Objects: TO RELIEVE POVERTY, DISTRESS AND SUFFERING AMONGST PEOPLE IN ANY PART OF THEWORLD (INCLUDING STARVATION, SICKNESS OR ANY PHYSICAL DISABILITY OR AFFLICTION)PRIMARILY, BUT NOT EXCLUSIVELY, WHEN ARISING FROM ANY PUBLIC CALAMITY (INCLUDINGFAMINE, EARTHQUAKE, PESTILENCE, WAR OR CIVIL DISTURBANCE);TO ADVANCE EDUCATION IN THE UNITED KINGDOM AND THE REST OF THE WORLD;TO ADVANCE THE ISLAMIC FAITH IN THE SUNNI SUFI TRADITION IN THE UNITED KINGDOMAND THE REST OF THE WORLD FOR THE BENEFIT OF THE PUBLIC.

Activities: We are actively raising funds for a Education program in Pakistan and England. Also we raise funds for food and relief support in Pakistan.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** THE WORLD
- Pakistan
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£267,349	£311,484	-	-
2024-05-31	£320,479	£499,438	-	-
2023-05-31	£487,912	£520,442	-	-
2022-05-31	£283,198	£209,768	-	-
2021-05-31	£291,227	£108,368	-	-

Trustees

Name	Role	Appointed
Arshed Jamil Ahmed		2016-01-29
Iqrar Rashid		2021-04-08
MOHAMMED ABDUL BARI		
Mohammed Ishtiaq		2021-05-15
Muhammad Naeem Uddin Shah		2021-05-01
SAQIB JAMIL		

Accounts

Company registration number: 05256863
Charity registration number: 1131760

**ZIA UL UMMAH FOUNDATION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

Zia Ul Ummah Foundation Contents

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Zia Ul Ummah Foundation
Company No. 05256863
Trustees' Report For The Year Ended 31 May 2025

The trustees present their report and the financial statements for the year ended 31 May 2025.

Objectives and Activities

Aims and Objectives

To relieve poverty, distress and suffering amongst people around the world. Further to support educational program in the UK and around the world.

Significant Activities

Education program support, food hot meals and parcels for underprivileged families, medical support for flood victims and clean water project

Trustees are confident that objectives and targets are met in accordance with charity's policy. This being reviewed during AGM meets regularly

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Additional Note

All decisions are made by trustees after careful consideration

Volunteers help charity with fundraising and organising events when required.

Achievements and Performance

Main Achievements

We have benefited almost 80,000 individuals with our Food and Qurbani projects this year, alongside supporting 3000 students with free education and boarding school.

In Pakistan, due to heavy flood, ZUF team were on the ground in KPK, Punjab and Sindh (Pakistan) to provide medical support. Supported almost 10,000 individuals with free medicine and medical support.

500 orphan children were provided with gifts on Eid day.

Over 100 handpumps were installed to support clean water project.

Over 200 trees were planted to support the clean environment project in Pakistan.

Additional Note

Trustees are confident that the charity has met the target against the objectives, which were reviewed regularly in AGM.

Most of our fundraising is online via website. All our fundraising effort generated sufficient funds to achieve our goals.

During the year we raise funds by radio fundraising show and organised community market event, where we hold our stall and raise funds.

Financial Review

Financial Position

All funds are donated are volunteer donations by the public, majority of the fund is from UK public.

At 31/05/2025:

Cash balance £279,797.

Fixed assets (NBV) £251,512. Includes Freehold property at historical costs £322,716.

Unrestricted funds £559,973.

**Zia Ul Ummah Foundation
Trustees' Report (continued)
For The Year Ended 31 May 2025**

Reserves Policy

We do not have reserve policy,
All funds are spent of relevant projects are required.

Additional Note

All funds are donated are volunteer donations by the public, majority of the fund is from UK public.
Charity does not invest.
Trustees regularly review the charity risk, and can confirm that it is risk free, no risk to highlight.

Structure, Governance and Management

Governing Document

ZUF is registered as a private limited company by guarantee without share capital. And the directors are the trustees of the charity.

Memorandum and Articles of Association.

There are 6 Directors who are charity board trustees. Furthermore, we have 12 volunteers to support our charity activities.

Trustee Selection Methods

Trustees are selected by interview by the trust board to ensure that individual has the required skills. Anonymous voting will be taken place to select individual.

Additional Note

- Attending trust meeting and introduction to all members.
- One to one support and involving with charity activities.
- Invitation to events or fundraising activities.
- Providing access to SharePoint with charity policy and procedure documents.
- Regularly providing links to charity commission guidance

There are 6 Directors who are charity board trustees. Furthermore, we have 12 volunteers to support our charity activities

No relationship with any organisation, trustee or individual.

All trustees declare conflict of interest regularly

Reference and Administrative Details

Trustees

Mr Arshed Ahmed
Mr Mohammad Bari
Mr Mohammad Ishtiaq
Mr Saqib Jamil
Mr Iqrar Rashid
Mr Muhammad Shah

Charity Number

1131760

Company Number

05256863

Principal Address

**Zia Ul Ummah Foundation
Trustees' Report (continued)
For The Year Ended 31 May 2025**

13 Victoria Street
Birmingham
B9 5AA

Independent Examiner

Waheed Rehaman ACCA
AWR Accountants Limited
Chartered Certified Accountants
Lawrence House
Lawrence Business Centre, 37 Normanton Road
Derby
DE1 2GJ

**Zia Ul Ummah Foundation
Trustees' Report (continued)
For The Year Ended 31 May 2025**

Small Company Rules

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

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Arshed Ahmed

Trustee

02/02/2026



Zia UI Ummah Foundation
Independent Examiner's Report to the Trustees of Zia UI Ummah Foundation
For The Year Ended 31 May 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Waheed Rehman ACCA

18/02/2026

AWR Accountants Limited

Chartered Certified Accountants

Lawrence House

Lawrence Business Centre, 37 Normanton Road

Derby

DE1 2GJ

Zia Ul Ummah Foundation
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 May 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	41,023	226,326	267,349	320,479
EXPENDITURE ON:					
Raising funds	5	(41,838)	(1)	(41,839)	(65,372)
Charitable activities:	5				
Grant Funding		2,557	(223,742)	(221,185)	(391,820)
Support Costs		(36,307)	-	(36,307)	(3,510)
Governance Costs		(2,816)	-	(2,816)	(1,982)
Other Costs		(6,754)	-	(6,754)	(6,754)
Workshops & Events		-	(2,583)	(2,583)	(30,000)
		(85,158)	(226,326)	(311,484)	(499,438)
NET EXPENDITURE		(44,135)	-	(44,135)	(178,959)
NET MOVEMENT IN FUNDS		(44,135)	-	(44,135)	(178,959)
RECONCILIATION OF FUNDS:					
Total funds brought forward		604,108	-	604,108	783,067
TOTAL FUNDS CARRIED FORWARD	13	559,973	-	559,973	604,108

The notes on pages 9 to 13 form part of these financial statements.

Zia Ul Ummah Foundation
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 May 2025

				2024
	Notes	Unrestricted funds	Restricted funds	Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	164,943	155,536	320,479
EXPENDITURE ON:				
Raising funds	5	(65,372)	-	(65,372)
Charitable activities:	5			
Grant Funding		(194,070)	(197,750)	(391,820)
Support Costs		(3,510)	-	(3,510)
Governance Costs		(1,982)	-	(1,982)
Other Costs		(6,754)	-	(6,754)
Workshops & Events		-	(30,000)	(30,000)
		(271,688)	(227,750)	(499,438)
NET EXPENDITURE		(106,745)	(72,214)	(178,959)
NET MOVEMENT IN FUNDS		(106,745)	(72,214)	(178,959)
RECONCILIATION OF FUNDS:				
Total funds brought forward		710,853	72,214	783,067
TOTAL FUNDS CARRIED FORWARD	13	604,108	-	604,108

The notes on pages 9 to 13 form part of these financial statements.

**Zia Ul Ummah Foundation
Balance Sheet
As At 31 May 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	10	251,513	-	251,513	258,267
		<u>251,513</u>	<u>-</u>	<u>251,513</u>	<u>258,267</u>
CURRENT ASSETS					
Debtors	11	33,394	-	33,394	108,694
Cash at bank and in hand		279,797	-	279,797	236,231
		<u>313,191</u>	<u>-</u>	<u>313,191</u>	<u>344,925</u>
Creditors: Amounts Falling Due Within One Year	12	(4,731)	-	(4,731)	916
		<u>308,460</u>	<u>-</u>	<u>308,460</u>	<u>345,841</u>
NET CURRENT ASSETS (LIABILITIES)					
		<u>559,973</u>	<u>-</u>	<u>559,973</u>	<u>604,108</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>559,973</u>	<u>-</u>	<u>559,973</u>	<u>604,108</u>
NET ASSETS					
		<u>559,973</u>	<u>-</u>	<u>559,973</u>	<u>604,108</u>
FUNDS OF THE CHARITY					
Unrestricted Funds				559,973	604,108
TOTAL FUNDS	13			<u>559,973</u>	<u>604,108</u>

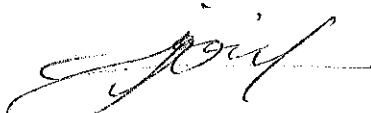
For the year ending 31 May 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board



Mr Arshed Ahmed

Trustee
02/02/2026

The notes on pages 9 to 13 form part of these financial statements.

Zia Ul Ummah Foundation

Notes to the Financial Statements

For The Year Ended 31 May 2025

1. General Information

Zia Ul Ummah Foundation is a company limited by guarantee, incorporated in England & Wales, registered number 05256863 and registered charity number 1131760. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income is recognised gross when the Charity becomes entitled to the resources, receipt is probable and amount can be measured reliably.

2.3. Resources Expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, and the amount can be measured.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2% Straight line
Fixtures & Fittings	15% Straight line
Computer Equipment	25% Straight line, and Website 10% Straight line

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Gift aid	45,670	-	45,670
Other	(4,647)	226,326	221,679
	<u>41,023</u>	<u>226,326</u>	<u>267,349</u>
			2024
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Gift aid	27,261	-	27,261
Other	137,682	155,536	293,218
	<u>164,943</u>	<u>155,536</u>	<u>320,479</u>

Zia Ul Ummah Foundation
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

4. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	6,754	6,754

5. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Raising funds	41,839	-	41,839
Grant Funding	-	221,185	221,185
Support Costs	26,322	9,985	36,307
Governance Costs	-	2,816	2,816
Other Costs	-	6,754	6,754
Workshops & Events	-	2,583	2,583
	68,161	243,323	311,484

	2024		
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Raising funds	65,372	-	65,372
Grant Funding	-	391,820	391,820
Support Costs	-	3,510	3,510
Governance Costs	-	1,982	1,982
Other Costs	-	6,754	6,754
Workshops & Events	-	30,000	30,000
	65,372	434,066	499,438

6. Support Costs

	2025					
	Grant Funding	Support Costs	Governance Costs	Other Costs	Workshops & Events	Total
	£	£	£	£	£	£
Employee costs	-	8,430	-	-	-	8,430
General administration	221,185	590	-	-	2,583	224,358
Depreciation	-	-	-	6,754	-	6,754
Interest payable	-	965	-	-	-	965
Governance costs	-	-	2,816	-	-	2,816
	221,185	9,985	2,816	6,754	2,583	243,323

Zia Ul Ummah Foundation
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

	Grant Funding	Support Costs	Governance Costs	Other Costs	Workshops & Events	2024 Total
	£	£	£	£	£	£
Employee costs	-	1,667	-	-	-	1,667
General administration	391,820	1,301	-	-	30,000	423,121
Depreciation	-	-	-	6,754	-	6,754
Interest payable	-	542	-	-	-	542
Governance costs	-	-	1,982	-	-	1,982
	<u>391,820</u>	<u>3,510</u>	<u>1,982</u>	<u>6,754</u>	<u>30,000</u>	<u>434,066</u>

7. Independent Examiner's Remuneration

	2025 £	2024 £
Independent examination of the financial statements	689	656
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	<u>689</u>	<u>656</u>

8. Staff Costs

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	<u>8,430</u>	<u>1,667</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

10. Tangible Assets

	Land & Property Freehold	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 June 2024	322,716	3,948	3,600	330,264
As at 31 May 2025	<u>322,716</u>	<u>3,948</u>	<u>3,600</u>	<u>330,264</u>
Depreciation				
As at 1 June 2024	65,949	3,948	2,100	71,997
Provided during the period	6,454	-	300	6,754
As at 31 May 2025	<u>72,403</u>	<u>3,948</u>	<u>2,400</u>	<u>78,751</u>
Net Book Value				
As at 31 May 2025	<u>250,313</u>	<u>-</u>	<u>1,200</u>	<u>251,513</u>
As at 1 June 2024	<u>256,767</u>	<u>-</u>	<u>1,500</u>	<u>258,267</u>

Zia Ul Ummah Foundation
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

11. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	-	261
Other debtors	33,394	108,433
	<u>33,394</u>	<u>108,694</u>

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	1,246	(1,160)
Taxation and social security	669	-
Accruals and deferred income	2,816	244
	<u>4,731</u>	<u>(916)</u>

13. Movement in Funds

	As at 1 June 2024	Income	Expenditure	As at 31 May 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	604,108	41,023	(85,158)	559,973
Restricted funds				
Donations and Legacies-B	-	226,326	(223,743)	2,583
Charitable Activities-B	-	-	(2,583)	(2,583)
Total restricted funds	<u>-</u>	<u>226,326</u>	<u>(226,326)</u>	<u>-</u>
Total funds	<u>604,108</u>	<u>267,349</u>	<u>(311,484)</u>	<u>559,973</u>

	As at 1 June 2023	Income	Expenditure	As at 31 May 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	710,853	164,943	(77,618)	798,178
Donations and Legacies-A	-	-	(194,070)	(194,070)
Total unrestricted funds	<u>710,853</u>	<u>164,943</u>	<u>(271,688)</u>	<u>604,108</u>

Restricted funds

...CONTINUED

Zia Ul Ummah Foundation
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

Donations and Legacies-B	72,214	148,741	(227,750)	(6,795)
Charitable Activities-B	-	6,795	-	6,795
Total restricted funds	<u>72,214</u>	<u>155,536</u>	<u>(227,750)</u>	<u>-</u>
Total funds	<u>783,067</u>	<u>320,479</u>	<u>(499,438)</u>	<u>604,108</u>

14. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

15. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Zia Ul Ummah Foundation
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 May 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Gift aid	45,670	27,261
Income from donations and legacies type A	221,679	293,218
	<u>267,349</u>	<u>320,479</u>
	267,349	320,479
EXPENDITURE ON:		
Raising funds		
Seeking donations and legacies	(9,117)	(8,248)
Advertising, marketing, direct mail and publicity	(13,680)	(1,930)
Consultancy fees	-	(19,494)
Computer software, IT consumables and maintenance	(19,042)	(35,700)
	<u>(41,839)</u>	<u>(65,372)</u>
Charitable Activities:		
Grant Funding		
Charitable donations	(221,185)	(391,820)
	<u>(221,185)</u>	<u>(391,820)</u>
Support Costs		
Consultancy fees	(26,322)	-
Wages and salaries	(8,430)	(1,667)
Printing	(120)	(120)
Telecommunications	(469)	(881)
Sundry expenses	(1)	(300)
Bank charges	(965)	(542)
	<u>(36,307)</u>	<u>(3,510)</u>
Governance Costs		
Independent examiner's fees	(689)	(656)
Accountancy fees	(2,127)	(1,326)
	<u>(2,816)</u>	<u>(1,982)</u>
Other Costs		
Depreciation of computer equipment	(300)	(300)
Depreciation of freehold land and property	(6,454)	(6,454)
	<u>(6,754)</u>	<u>(6,754)</u>
Workshops & Events		
Training seminars and workshops	(2,583)	(30,000)
	<u>(2,583)</u>	<u>(30,000)</u>
	<u>(311,484)</u>	<u>(499,438)</u>
NET EXPENDITURE	<u>(44,135)</u>	<u>(178,959)</u>

Accounts

Company registration number: 05256863

Charity registration number: 1131760

ZIA UL UMMAH FOUNDATION

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2024

ZIA UL UMMAH FOUNDATION

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ZIA UL UMMAH FOUNDATION

Reference and Administrative Details

Charity Registration Number 1131760

Company Registration Number 05256863

Registered Office The charity is incorporated in England and Wales.
13 Victoria Street
Birmingham
B9 5AA

Independent Examiner Mr Waheed Rehman
37 Normanton Road
Lawrence House
Derby
DE1 2GJ

Accountants AWR Accountants Limited
Certified
37 Normanton Road
Lawrence House
Derby
Derbyshire
DE1 2GJ

ZIA UL UMMAH FOUNDATION

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2024.

Objectives and activities

Objects and aims

Purpose of the charity is to relieve poverty, distress and suffering amongst people in any part of the world. furthermore, to advance education in the United Kingdom and the rest of the world.

Objectives, strategies and activities

We have executed projects such as family food packs, hot meals, winter campaign, qurbani, freshwater project, sponsoring school students, sponsoring new school building in Pakistan.

Providing emergency aid to Palestine such as hot meal, water and medical supply.

Public benefit

We confirm that all the projects were for the benefit of public.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

- Over 100 handpumps and filtration plants were installed in Pakistan
- Over 1000 of children and families were supplied with medical support.
- Almost 2000 children are benefitting from free education in Pakistan.
- Over 50,000 people benefited from hot meals and family food packs.
- Rebuilt houses in Sindh and Balochistan (Pakistan) for 2022 flood victims.
- Over 100 orphan children were provided with gifts.

Trustees are confident that objectives of the charity are met in the current year, which has been reviewed during our regular AGM.

Majority of our fundraising is online via our website and all our fundraising effort generated sufficient fund to achieve our objectives.

During the year we have carried out radio appeals which were successful.

Financial review

Charity has healthy financial status for us to continue without a risk

We do not have any concern or uncertainties. The charity is healthy and will continue to operate as usual

Policy on reserves

We do not hold reserves, and all funds are spent on relevant projects as required.

All our grants are provided subject to availability of funds, and we do not have a long term commitment.

ZIA UL UMMAH FOUNDATION

Trustees' Report

Principal funding sources

All funds are donated are volunteer donations by the public. Mainly from UK.

Investment policy and objectives

Charity does not invest.

Going concern

Trustees regularly review charity risk, and can confirm that there is no concern to highlight.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Muhammed Naeem Uddin Shah
	Mr Muhammad Abdul Bari
	Mr Arshed Jamil Ahmed
	Mr Saqib Jamil
	Mr Mohammad Ishtiaq
	Mr Iqrar Rashid

Structure, governance and management

Nature of governing document

ZUF is registered as a private limited company by guarantee without share capital. And the directors are the trustees of the charity.

Memorandum and Articles of Association.

There are 6 Directors who are charity board trustees. Furthermore, we have 12 volunteers to support our charity activities.

All decisions are made by the trust with anonymous voting.

Recruitment and appointment of trustees

Trustees are appointed by interview and meeting board of trustees to ensure that required skills are present in an individual.

Induction and training of trustees

- Attending trust meeting and introduction to all members.
- One to one support and involving with charity activities.
- Invitation to events or fundraising activities.
- Providing access to SharePoint with charity policy and procedure documents.
- Regularly providing links to charity commission guidance.

ZIA UL UMMAH FOUNDATION

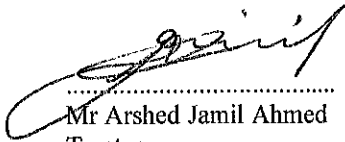
Trustees' Report

Major risks and management of those risks

Operation and Finance

The trustees meet quarterly to deliberate on the finances, risks and operational issues.

The annual report was approved by the trustees of the charity on 25 February 2025 and signed on its behalf by:



.....
Mr Arshed Jamil Ahmed
Trustee

ZIA UL UMMAH FOUNDATION

Statement of Trustees' Responsibilities

The trustees (who are also the directors of ZIA UL UMMAH FOUNDATION 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

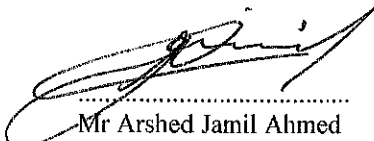
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can disclose with reasonable accuracy at any time the financial position of the charitable company and 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 25 February 2025 and signed on its behalf by:



.....
Mr Arshed Jamil Ahmed
Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited
Statutory Accounts of
ZIA UL UMMAH FOUNDATION
for the Year Ended 31 May 2024**

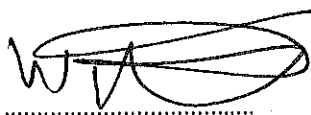
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of ZIA UL UMMAH FOUNDATION for the year ended 31 May 2024 as set out on pages 8 to 18 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of ZIA UL UMMAH FOUNDATION, as a body, in accordance with the terms of our engagement letter dated 7 June 2017. Our work has been undertaken solely to prepare for your approval the financial statements of ZIA UL UMMAH FOUNDATION and state those matters that we have agreed to state to the board of directors of ZIA UL UMMAH FOUNDATION, as a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than ZIA UL UMMAH FOUNDATION and its board of directors as a body for our work or for this report.

It is your duty to ensure that ZIA UL UMMAH FOUNDATION has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of ZIA UL UMMAH FOUNDATION. You consider that ZIA UL UMMAH FOUNDATION is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of ZIA UL UMMAH FOUNDATION. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



AWR Accountants Limited
Certified
37 Normanton Road
Lawrence House
Derby
Derbyshire
DE1 2GJ
25 February 2025

ZIA UL UMMAH FOUNDATION

Independent Examiner's Report to the trustees of ZIA UL UMMAH FOUNDATION (‘the Company’)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2024.

Responsibilities and basis of report

As the charity’s trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’).

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner’s statement

Since the Company’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

1. accounting records were not kept in respect of ZIA UL UMMAH FOUNDATION as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



.....
Waheed Rehman
ACCA

37 Normanton Road
Lawrence House
Derby
DE1 2GJ

25 February 2025

ZIA UL UMMAH FOUNDATION

Statement of Financial Activities for the Year Ended 31 May 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	164,943	148,741	313,684	487,912
Charitable activities	4	-	6,795	6,795	-
Total Income		<u>164,943</u>	<u>155,536</u>	<u>320,479</u>	<u>487,912</u>
Expenditure on:					
Raising funds	5	(65,372)	-	(65,372)	(69,491)
Charitable activities	6	(196,052)	(227,750)	(423,802)	(401,510)
Other expenditure	7	(10,264)	-	(10,264)	(49,441)
Total Expenditure		<u>(271,688)</u>	<u>(227,750)</u>	<u>(499,438)</u>	<u>(520,442)</u>
Net expenditure		<u>(106,745)</u>	<u>(72,214)</u>	<u>(178,959)</u>	<u>(32,530)</u>
Net movement in funds		(106,745)	(72,214)	(178,959)	(32,530)
Reconciliation of funds					
Total funds brought forward		<u>710,853</u>	<u>72,214</u>	<u>783,067</u>	<u>815,597</u>
Total funds carried forward	18	<u>604,108</u>	<u>-</u>	<u>604,108</u>	<u>783,067</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 18.

The notes on pages 10 to 18 form an integral part of these financial statements.

ZIA UL UMMAH FOUNDATION

(Registration number: 05256863)
Balance Sheet as at 31 May 2024

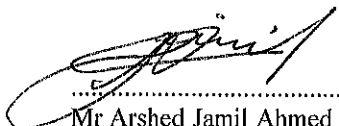
	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	258,267	265,021
Current assets			
Debtors	15	108,694	107,156
Cash at bank and in hand	16	236,231	425,909
		344,925	533,065
Creditors: Amounts falling due within one year	17	916	(15,019)
Net current assets		345,841	518,046
Net assets		604,108	783,067
Funds of the charity:			
Restricted income funds			
Restricted funds		-	72,214
Unrestricted income funds			
Unrestricted funds		604,108	710,853
Total funds	18	604,108	783,067

For the financial year ending 31 May 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 25 February 2025 and signed on their behalf by:


.....
Mr Arshed Jamil Ahmed
Trustee

The notes on pages 10 to 18 form an integral part of these financial statements.

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

13 Victoria Street
Birmingham
B9 5AA

These financial statements were authorised for issue by the trustees on 25 February 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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 in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

ZIA UL UMMAH FOUNDATION meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2024

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds. Such costs as Advertising & publicity, Fees incurred for the service of Online donation collections & Management.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and 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 them.

Support costs

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

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:

Asset class	Depreciation method and rate
Fixtures & Fittings	15% Straight line
Office Equipment	25% Straight line
Freehold Property	2% Straight line
Website	10% Straight line

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2024

Trade debtors

Trade debtors are amounts of un-remitted donations with donation collection system providers, that are outstanding to be remitted at the year end.

These are recognised at the donated value.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2024

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	137,682	148,741	286,423
Gift aid reclaimed	27,261	-	27,261
Total for 2024	164,943	148,741	313,684
Total for 2023	282,807	205,105	487,912

4 Income from charitable activities

	Restricted funds £	Total funds £
Spiritual Retreat	6,795	6,795
Total for 2024	6,795	6,795

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Computer software and maintenance costs		35,700	35,700
Advertising		1,930	1,930
Donations collections systems fees		8,248	8,248
Allocated support costs	8	19,494	19,494
Total for 2024		65,372	65,372
Total for 2023		69,491	69,491
			Total costs £

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2024

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Spiritual Retreat		-	30,000	30,000
Charitable Donations		194,070	197,750	391,820
Governance costs	8	1,982	-	1,982
Total for 2024		196,052	227,750	423,802
Total for 2023		2,438	399,072	401,510
				Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £1,982 (2023 - £2,438) which relate directly to charitable activities. See note 8 for further details.

7 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		6,754	6,754
Allocated support costs	8	3,510	3,510
Total for 2024		10,264	10,264
Total for 2023		49,441	49,441

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2024

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	1,982	1,982
Total for 2024	1,982	1,982
Total for 2023	2,438	2,438

Support costs

	Unrestricted General £	Total 2024 £	Total 2023 £
Wages and salaries	1,667	1,667	35,777
Light, heat and power	-	-	1,882
Insurance	-	-	1,951
Telephone and fax	881	881	603
Printing, postage and stationery	120	120	119
Sundry expenses	300	300	750
Bank charges	542	542	810
	3,510	3,510	41,892

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	6,754	6,849

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2024

2023
£

Staff costs during the year were:

Pension costs

700

No employee received emoluments of more than £60,000 during the year.

12 Independent examiner's remuneration

	2024 £	2023 £
Accountancy fees	1,326	1,842
Independent examiner's fee	<u>656</u>	<u>596</u>
	<u>1,982</u>	<u>2,438</u>

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2024

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 June 2023	322,716	7,548	330,264
At 31 May 2024	322,716	7,548	330,264
Depreciation			
At 1 June 2023	59,495	5,748	65,243
Charge for the year	6,454	300	6,754
At 31 May 2024	65,949	6,048	71,997
Net book value			
At 31 May 2024	256,767	1,500	258,267
At 31 May 2023	263,221	1,800	265,021

15 Debtors

	2024 £	2023 £
Trade debtors	261	784
Prepayments	-	25,200
Accrued income	108,433	81,172
	108,694	107,156

16 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	-	2,237
Cash at bank	236,231	423,672
	236,231	425,909

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2024

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	(981)	(981)
Other creditors	(179)	522
Accruals	244	15,478
	<u>(916)</u>	<u>15,019</u>

18 Funds

	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Balance at 31 May 2024 £
Unrestricted funds				
General	710,853	164,943	(271,688)	604,108
Restricted funds	<u>72,214</u>	<u>155,536</u>	<u>(227,750)</u>	<u>-</u>
Total funds	<u>783,067</u>	<u>320,479</u>	<u>(499,438)</u>	<u>604,108</u>
	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Balance at 31 May 2023 £
Unrestricted funds				
General	549,416	282,807	(121,370)	710,853
Restricted funds	<u>266,181</u>	<u>205,105</u>	<u>(399,072)</u>	<u>72,214</u>
Total funds	<u>815,597</u>	<u>487,912</u>	<u>(520,442)</u>	<u>783,067</u>

ZIA UL UMMAH FOUNDATION

England & Wales - Charity number 1131760

Accounts

Company registration number: 05256863

Charity registration number: 1131760

ZIA UL UMMAH FOUNDATION

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2023

ZIA UL UMMAH FOUNDATION

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ZIA UL UMMAH FOUNDATION

Reference and Administrative Details

Charity Registration Number 1131760

Company Registration Number 05256863

Registered Office The charity is incorporated in England and Wales.
13 Victoria Street
Birmingham
B9 5AA

Independent Examiner Mr Waheed Rehman
37 Normanton Road
Lawrence House
Derby
DE1 2GJ

Accountants AWR Accountants Limited
Certified
37 Normanton Road
Lawrence House
Derby
Derbyshire
DE1 2GJ

ZIA UL UMMAH FOUNDATION

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2023.

Objectives and activities

Objects and aims

The principal aims and objectives of the charity are to provide educational, spiritual and religious development to children and adults in the UK and abroad that is beneficial to them, and in line with the charity's principles. To relieve poverty, distress and suffering amongst people in any part of the world (including starvation, sickness or any physical disability or affliction). Primarily, but not exclusively, when arising from any public calamity (including famine, earthquake, pestilence, war or civil disturbance).

Objectives, strategies and activities

During the period, the charity has successfully launched educational program to support secondary, college and university students, implemented mainly in Pakistan. The main projects for the charity are to sponsor students for education, however, alongside this, it has organised food related projects to support under privileged families. In the UK, the charity has been running successful educational program for children and adults, which benefit the local community. Also, the charity has organised several educational events for families and children, such as Spiritual Retreat.

Public benefit

The educational projects supports around 30,000 girls and boys in their education. Our educational program supports our students from secondary to until they complete higher education. Our program benefits, not just locally but internationally, because number of our ex-students work abroad, government sectors, humanitarian projects, serving public and many more.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

Funds are designated as Restricted or Un-restricted. Restricted funds are strictly used as intended by the donors. As at 31st May, 2023 Restricted reserves was £72,214 and Unrestricted reserves £710,853.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Muhammad Abdul Bari
	Mr Arshed Jamil Ahmed
	Mr Saqib Jamil
	Mr Mohammad Ishtiaq
	Mr Iqrar Rashid
	Mr Muhammed Naeem Uddin Shah

ZIA UL UMMAH FOUNDATION

Trustees' Report

Structure, governance and management

Nature of governing document

ZIA UI Ummah Foundation is a company limited by guarantee (05256863), and incorporated on 12 October 2004, and it was registered as a charity on 23 September 2009 (1131760).

The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association.

The directors, also the trustees, are responsible for the overall management and control of the company, with other persons volunteering, which numbers 10 volunteers in this reporting period.

Recruitment and appointment of trustees

Trustees are appointed in accordance with the ZIA UI Ummah Foundation constitution.

Induction and training of trustees

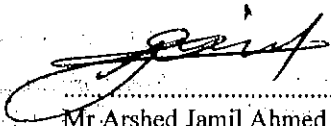
Once appointed, Trustees are given an introduction of the charity and information about its objects and powers. Trustees are also given a copy of the constitution, and aims and objectives. Role description are issued to each trustee and full induction is given setting out the obligations of a trustee. All trustees are given a copy of the Charity Commission's guide 'The Essential Trustee'.

Major risks and management of those risks

Operation and Finance

The trustees meet quarterly to deliberate on the finances, risks and operational issues.

The annual report was approved by the trustees of the charity on 28 February 2024 and signed on its behalf by:



Mr Arshed Jamil Ahmed
Trustee

ZIA UL UMMAH FOUNDATION

Statement of Trustees' Responsibilities

The trustees (who are also the directors of ZIA UL UMMAH FOUNDATION 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

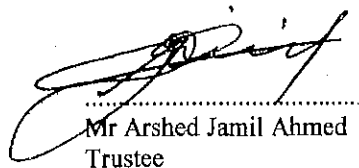
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can disclose with reasonable accuracy at any time the financial position of the charitable company and 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 28 February 2024 and signed on its behalf by:



Mr Arshed Jamil Ahmed
Trustee

ZIA UL UMMAH FOUNDATION

Independent Examiner's Report to the trustees of ZIA UL UMMAH FOUNDATION (‘the Company’)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity’s trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’).

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner’s statement

Since the Company’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

1. accounting records were not kept in respect of ZIA UL UMMAH FOUNDATION as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



.....
Waheed Rehman
ACCA

37 Normanton Road
Lawrence House
Derby
DE1 2GJ

28 February 2024

**Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited
Statutory Accounts of
ZIA UL UMMAH FOUNDATION
for the Year Ended 31 May 2023**

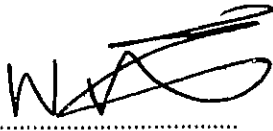
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of ZIA UL UMMAH FOUNDATION for the year ended 31 May 2023 as set out on pages 7 to 17 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of ZIA UL UMMAH FOUNDATION, as a body, in accordance with the terms of our engagement letter dated 7 June 2017. Our work has been undertaken solely to prepare for your approval the financial statements of ZIA UL UMMAH FOUNDATION and state those matters that we have agreed to state to the board of directors of ZIA UL UMMAH FOUNDATION, as a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than ZIA UL UMMAH FOUNDATION and its board of directors as a body for our work or for this report.

It is your duty to ensure that ZIA UL UMMAH FOUNDATION has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of ZIA UL UMMAH FOUNDATION. You consider that ZIA UL UMMAH FOUNDATION is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of ZIA UL UMMAH FOUNDATION. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



AWR Accountants Limited
Certified
37 Normanton Road
Lawrence House
Derby
Derbyshire
DE1 2GJ
28 February 2024

ZIA UL UMMAH FOUNDATION

Statement of Financial Activities for the Year Ended 31 May 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	282,807	205,105	487,912	279,090
Charitable activities	4	-	-	-	4,108
Total Income		<u>282,807</u>	<u>205,105</u>	<u>487,912</u>	<u>283,198</u>
Expenditure on:					
Raising funds	5	(69,491)	-	(69,491)	(28,054)
Charitable activities	6	(2,438)	(399,072)	(401,510)	(133,997)
Other expenditure	7	(49,441)	-	(49,441)	(47,717)
Total Expenditure		<u>(121,370)</u>	<u>(399,072)</u>	<u>(520,442)</u>	<u>(209,768)</u>
Net income/(expenditure)		<u>161,437</u>	<u>(193,967)</u>	<u>(32,530)</u>	<u>73,430</u>
Net movement in funds		161,437	(193,967)	(32,530)	73,430
Reconciliation of funds					
Total funds brought forward		<u>549,416</u>	<u>266,181</u>	<u>815,597</u>	<u>742,167</u>
Total funds carried forward	19	<u>710,853</u>	<u>72,214</u>	<u>783,067</u>	<u>815,597</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 19.

ZIA UL UMMAH FOUNDATION

(Registration number: 05256863)

Balance Sheet as at 31 May 2023

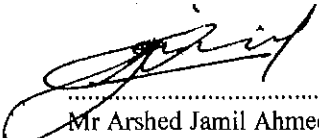
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	265,021	271,870
Current assets			
Debtors	15	107,156	47,329
Cash at bank and in hand	16	425,909	503,514
		<u>533,065</u>	<u>550,843</u>
Creditors: Amounts falling due within one year	17	<u>(15,019)</u>	<u>(7,116)</u>
Net current assets		<u>518,046</u>	<u>543,727</u>
Net assets		<u>783,067</u>	<u>815,597</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		72,214	266,181
Unrestricted income funds			
Unrestricted funds		<u>710,853</u>	<u>549,416</u>
Total funds	19	<u>783,067</u>	<u>815,597</u>

For the financial year ending 31 May 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 28 February 2024 and signed on their behalf by:


.....
Mr Arshed Jamil Ahmed
Trustee

The notes on pages 9 to 17 form an integral part of these financial statements.

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

13 Victoria Street
Birmingham
B9 5AA

These financial statements were authorised for issue by the trustees on 28 February 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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 in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

ZIA UL UMMAH FOUNDATION meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2023

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds. Such costs as Advertising & publicity, Fees incurred for the service of Online donation collections & Management.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and 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 them.

Support costs

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2023

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

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:

Asset class	Depreciation method and rate
Fixtures & Fittings	15% Straight line
Office Equipment	25% Straight line
Freehold Property	2% Straight line
Website	10% Straight line

Trade debtors

Trade debtors are amounts of un-remitted donations with donation collection system providers, that are outstanding to be remitted at the year end.

These are recognised at the donated value.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	248,078	205,105	453,183
Gift aid reclaimed	34,729	-	34,729
Total for 2023	282,807	205,105	487,912
Total for 2022	131,399	147,691	279,090

4 Income from charitable activities

	Restricted funds £	Total funds £
Total for 2022	4,108	4,108

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Computer software and maintenance costs		16,076	16,076
Advertising		45,841	45,841
Donations collections systems fees		7,574	7,574
Total for 2023		69,491	69,491
Total for 2022		28,054	28,054
			Total costs £

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2023

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Spiritual Retreat		-	10,640	10,640
Charitable Donations		-	388,432	388,432
Governance costs	8	2,438	-	2,438
Total for 2023		2,438	399,072	401,510
Total for 2022		2,922	131,075	133,997

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £2,438 (2022 - £2,322) which relate directly to charitable activities. See note 8 for further details.

7 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Staff costs			
Pension costs		700	700
Depreciation, amortisation and other similar costs		6,849	6,849
Allocated support costs	8	41,892	41,892
Total for 2023		49,441	49,441
Total for 2022		47,717	47,717

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2023

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,438	2,438
Total for 2023	2,438	2,438
Total for 2022	2,322	2,322

Support costs

	Unrestricted General £	Total 2023 £	Total 2022 £
Wages and salaries	35,777	35,777	34,839
Light, heat and power	1,882	1,882	1,948
Insurance	1,951	1,951	1,841
Telephone and fax	603	603	607
Printing, postage and stationery	119	119	119
Sundry expenses	750	750	-
Bank charges	810	810	246
	41,892	41,892	39,600

The above costs relate to the management of Education Centre (ZUC), except for the bank charges £810 related to management of (ZUF).

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2023

9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>6,849</u>	<u>7,347</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Pension costs	<u>700</u>	<u>770</u>

No employee received emoluments of more than £60,000 during the year.

12 Independent examiner's remuneration

	2023 £	2022 £
Accountancy fees	1,842	1,754
Independent examiner's fee	<u>596</u>	<u>568</u>
	<u>2,438</u>	<u>2,322</u>

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2023

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 June 2022	322,716	7,548	330,264
At 31 May 2023	322,716	7,548	330,264
Depreciation			
At 1 June 2022	53,041	5,353	58,394
Charge for the year	6,454	395	6,849
At 31 May 2023	59,495	5,748	65,243
Net book value			
At 31 May 2023	263,221	1,800	265,021
At 31 May 2022	269,675	2,195	271,870

15 Debtors

	2023 £	2022 £
Trade debtors	784	886
Prepayments	25,200	-
Accrued income	81,172	46,443
	<u>107,156</u>	<u>47,329</u>

16 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	2,237	2,237
Cash at bank	423,672	501,277
	<u>425,909</u>	<u>503,514</u>

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2023

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	(981)	332
Other creditors	522	2,250
Accruals	15,478	4,534
	<u>15,019</u>	<u>7,116</u>

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £700 (2022 - £770).

19 Funds

	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Balance at 31 May 2023 £
Unrestricted funds				
General	549,416	282,807	(121,370)	710,853
Restricted funds	<u>266,181</u>	<u>205,105</u>	<u>(399,072)</u>	<u>72,214</u>
Total funds	<u>815,597</u>	<u>487,912</u>	<u>(520,442)</u>	<u>783,067</u>
	Balance at 1 June 2021 £	Incoming resources £	Resources expended £	Balance at 31 May 2022 £
Unrestricted funds				
General	496,710	131,399	(78,693)	549,416
Restricted funds	<u>245,457</u>	<u>151,799</u>	<u>(131,075)</u>	<u>266,181</u>
Total funds	<u>742,167</u>	<u>283,198</u>	<u>(209,768)</u>	<u>815,597</u>

Accounts

Company registration number: 05256863

Charity registration number: 1131760

ZIA UL UMMAH FOUNDATION

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2022

ZIA UL UMMAH FOUNDATION

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Independent Examiner's Report	6
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ZIA UL UMMAH FOUNDATION

Reference and Administrative Details

Charity Registration Number	1131760
Company Registration Number	05256863
Registered Office	The charity is incorporated in England and Wales. 13 Victoria Street Birmingham B9 5AA
Independent Examiner	Mr Waheed Rehman 37 Normanton Road Lawrence House Derby DE1 2GJ
Accountants	AWR Accountants Limited Certified 37 Normanton Road Lawrence House Derby Derbyshire DE1 2GJ

ZIA UL UMMAH FOUNDATION

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2022.

Objectives and activities

Objects and aims

The principal aims and objectives of the charity are to provide educational, spiritual and religious development to children and adults in the UK and abroad that is beneficial to them, and in line with the charity's principles. To relieve poverty, distress and suffering amongst people in any part of the world (including starvation, sickness or any physical disability or affliction). Primarily, but not exclusively, when arising from any public calamity (including famine, earthquake, pestilence, war or civil disturbance).

Objectives, strategies and activities

During the period, the charity has successfully launched educational program to support secondary, college and university students, implemented mainly in Pakistan. The main projects for the charity are to sponsor students for education, however, alongside this, it has organised food related projects to support under privileged families. In the UK, the charity has been running successful educational program for children and adults, which benefit the local community. Also, the charity has organised several educational events for families and children, such as Spiritual Retreat.

Public benefit

The educational projects supports around 30,000 girls and boys in their education. Our educational program supports our students from secondary to until they complete higher education. Our program benefits, not just locally but internationally, because number of our ex-students work abroad, government sectors, humanitarian projects, serving public and many more.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

Funds are designated as Restricted or Un-restricted. Restricted funds are strictly used as intended by the donors. As at 31st May, 2022 Restricted reserves was £266,181 and Unrestricted reserves £549,416.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Muhammad Abdul Bari
	Mr Arshed Jamil Ahmed
	Mr Saqib Jamil
	Mr Mohammad Ishtiaq
	Mr Iqrar Rashid
	Mr Muhammed Naeem Uddin Shah

ZIA UL UMMAH FOUNDATION

Trustees' Report

Structure, governance and management

Nature of governing document

ZIA Ul Ummah Foundation is a company limited by guarantee (05256863), and incorporated on 12 October 2004, and it was registered as a charity on 23 September 2009 (1131760).

The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association.

The directors, also the the trustees, are responsible for the overall management and control of the company, with other persons volunteering, which numbers 10 volunteers in this reporting period.

Recruitment and appointment of trustees

Trustees are appointed in accordance with the ZIA Ul Ummah Foundation constitution.

Induction and training of trustees

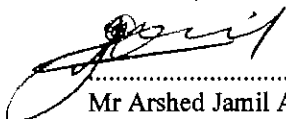
Once appointed , Trustees are given an introduction of the charity and information about its objects and powers. Trustees are also given a copy of the constitution, and aims and objectives. Role description are issued to each trustee and full induction is given setting out the obligations of a trustee. All trustees are given a copy of the Charity Commission's guide 'The Essential Trustee'.

Major risks and management of those risks

Operation and Finance

The trustees meet quarterly to deliberate on the finances, risks and operational issues.

The annual report was approved by the trustees of the charity on 7 June 2023 and signed on its behalf by:


.....
Mr Arshed Jamil Ahmed
Trustee

ZIA UL UMMAH FOUNDATION

Statement of Trustees' Responsibilities

The trustees (who are also the directors of ZIA UL UMMAH FOUNDATION 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

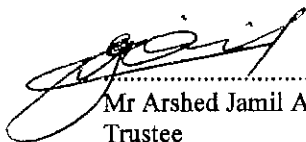
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can disclose with reasonable accuracy at any time the financial position of the charitable company and 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 7 June 2023 and signed on its behalf by:



Mr Arshed Jamil Ahmed
Trustee

ZIA UL UMMAH FOUNDATION

Independent Examiner's Report to the trustees of ZIA UL UMMAH FOUNDATION ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

1. accounting records were not kept in respect of ZIA UL UMMAH FOUNDATION as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



Waheed Rehman
ACCA

37 Normanton Road
Lawrence House
Derby
DE1 2GJ

7 June 2023

**Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited
Statutory Accounts of
ZIA UL UMMAH FOUNDATION
for the Year Ended 31 May 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of ZIA UL UMMAH FOUNDATION for the year ended 31 May 2022 as set out on pages 7 to 17 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of ZIA UL UMMAH FOUNDATION, as a body, in accordance with the terms of our engagement letter dated 7 June 2017. Our work has been undertaken solely to prepare for your approval the financial statements of ZIA UL UMMAH FOUNDATION and state those matters that we have agreed to state to the board of directors of ZIA UL UMMAH FOUNDATION, as a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than ZIA UL UMMAH FOUNDATION and its board of directors as a body for our work or for this report.

It is your duty to ensure that ZIA UL UMMAH FOUNDATION has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of ZIA UL UMMAH FOUNDATION. You consider that ZIA UL UMMAH FOUNDATION is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of ZIA UL UMMAH FOUNDATION. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



AWR Accountants Limited
Certified
37 Normanton Road
Lawrence House
Derby
Derbyshire
DE1 2GJ

7 June 2023

ZIA UL UMMAH FOUNDATION

Statement of Financial Activities for the Year Ended 31 May 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	131,399	147,691	279,090	291,227
Charitable activities	4	-	4,108	4,108	-
Total Income		<u>131,399</u>	<u>151,799</u>	<u>283,198</u>	<u>291,227</u>
Expenditure on:					
Raising funds	5	(28,054)	-	(28,054)	(24,994)
Charitable activities	6	(2,922)	(131,075)	(133,997)	(32,391)
Other expenditure	7	(47,717)	-	(47,717)	(50,983)
Total Expenditure		<u>(78,693)</u>	<u>(131,075)</u>	<u>(209,768)</u>	<u>(108,368)</u>
Net income		<u>52,706</u>	<u>20,724</u>	<u>73,430</u>	<u>182,859</u>
Net movement in funds		52,706	20,724	73,430	182,859
Reconciliation of funds					
Total funds brought forward		<u>496,710</u>	<u>245,457</u>	<u>742,167</u>	<u>559,308</u>
Total funds carried forward	19	<u>549,416</u>	<u>266,181</u>	<u>815,597</u>	<u>742,167</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 19.

The notes on pages 9 to 17 form an integral part of these financial statements.

ZIA UL UMMAH FOUNDATION

(Registration number: 05256863)
Balance Sheet as at 31 May 2022

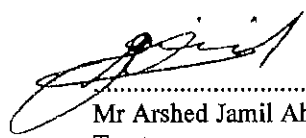
	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	271,870	279,217
Current assets			
Debtors	15	47,329	70,537
Cash at bank and in hand	16	<u>503,514</u>	<u>399,184</u>
		550,843	469,721
Creditors: Amounts falling due within one year	17	<u>(7,116)</u>	<u>(6,771)</u>
Net current assets		<u>543,727</u>	<u>462,950</u>
Net assets		<u>815,597</u>	<u>742,167</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		266,181	245,457
Unrestricted income funds			
Unrestricted funds		<u>549,416</u>	<u>496,710</u>
Total funds	19	<u>815,597</u>	<u>742,167</u>

For the financial year ending 31 May 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 7 June 2023 and signed on their behalf by:



 Mr Arshed Jamil Ahmed
 Trustee

The notes on pages 9 to 17 form an integral part of these financial statements.

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

13 Victoria Street
Birmingham
B9 5AA

These financial statements were authorised for issue by the trustees on 7 June 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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 in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

ZIA UL UMMAH FOUNDATION meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2022

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds. Such costs as Advertising & publicity, Fees incurred for the service of Online donation collections & Management.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and 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 them.

Support costs

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2022

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

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:

Asset class	Depreciation method and rate
Fixtures & Fittings	15% Straight line
Office Equipment	25% Straight line
Freehold Property	2% Straight line
Website	10% Straight line

Trade debtors

Trade debtors are amounts of un-remitted donations with donation collection system providers, that are outstanding to be remitted at the year end.

These are recognised at the donated value.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2022

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	137,082	147,691	284,773
Gift aid reclaimed	(13,533)	-	(13,533)
Grants, including capital grants;			
Government grants	7,850	-	7,850
Total for 2022	131,399	147,691	279,090
Total for 2021	133,540	157,687	291,227

4 Income from charitable activities

	Restricted funds £	Total funds £
Spiritual Retreat	4,108	4,108
Total for 2022	4,108	4,108

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Computer software and maintenance costs		987	987
Advertising		19,970	19,970
Donations collections systems fees		7,097	7,097
Total for 2022		28,054	28,054
Total for 2021		24,994	24,994
			Total costs £

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2022

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Education Centre		600	-	600
Spiritual Retreat		-	1,471	1,471
Charitable Donations		-	129,604	129,604
Governance costs	8	2,322	-	2,322
Total for 2022		2,922	131,075	133,997
Total for 2021		2,212	30,179	32,391

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £2,322 (2021 - £2,212) which relate directly to charitable activities. See note 8 for further details.

7 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Staff costs			
Pension costs		770	770
Depreciation, amortisation and other similar costs		7,347	7,347
Allocated support costs	8	39,600	39,600
Total for 2022		47,717	47,717
Total for 2021		50,983	50,983

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2022

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,322	2,322
Total for 2022	2,322	2,322
Total for 2021	2,212	2,212

Support costs

	Unrestricted General £	Total 2022 £	Total 2021 £
Wages and salaries	34,839	34,839	34,839
Light, heat and power	1,948	1,948	2,619
Insurance	1,841	1,841	1,794
Repairs and renewals	-	-	1,656
Telephone and fax	607	607	596
Printing, postage and stationery	119	119	146
Sundry expenses	-	-	23
Legal and professional fees	-	-	1,000
Bank charges	246	246	123
	39,600	39,600	42,796

The above costs relate to the management of Education Centre (ZUC), except for the bank charges £246 related to management of (ZUF).

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2022

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>7,347</u>	<u>7,347</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Pension costs	<u>770</u>	<u>840</u>

No employee received emoluments of more than £60,000 during the year.

12 Independent examiner's remuneration

	2022 £	2021 £
Accountancy fees	1,754	1,671
Independent examiner's fee	<u>568</u>	<u>541</u>
	<u>2,322</u>	<u>2,212</u>

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2022

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 June 2021	322,716	7,548	330,264
At 31 May 2022	322,716	7,548	330,264
Depreciation			
At 1 June 2021	46,586	4,461	51,047
Charge for the year	6,455	892	7,347
At 31 May 2022	53,041	5,353	58,394
Net book value			
At 31 May 2022	269,675	2,195	271,870
At 31 May 2021	276,130	3,087	279,217

15 Debtors

	2022 £	2021 £
Trade debtors	886	108
Prepayments	-	8,088
Accrued income	46,443	62,341
	<u>47,329</u>	<u>70,537</u>

16 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	2,237	17
Cash at bank	<u>501,277</u>	<u>399,167</u>
	<u>503,514</u>	<u>399,184</u>

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2022

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	332	1,736
Other creditors	2,250	2,823
Accruals	4,534	2,212
	<u>7,116</u>	<u>6,771</u>

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £770 (2021 - £840).

19 Funds

	Balance at 1 June 2021 £	Incoming resources £	Resources expended £	Balance at 31 May 2022 £
Unrestricted funds				
General	496,710	131,399	(78,693)	549,416
Restricted funds	<u>245,457</u>	<u>151,799</u>	<u>(131,075)</u>	<u>266,181</u>
Total funds	<u>742,167</u>	<u>283,198</u>	<u>(209,768)</u>	<u>815,597</u>
	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Balance at 31 May 2021 £
Unrestricted funds				
General	441,359	133,540	(78,189)	496,710
Restricted funds	<u>117,949</u>	<u>157,687</u>	<u>(30,179)</u>	<u>245,457</u>
Total funds	<u>559,308</u>	<u>291,227</u>	<u>(108,368)</u>	<u>742,167</u>

Accounts

Company registration number: 05256863

Charity registration number: 1131760

ZIA UL UMMAH FOUNDATION

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2021

ZIA UL UMMAH FOUNDATION

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ZIA UL UMMAH FOUNDATION

Reference and Administrative Details

Charity Registration Number	1131760
Company Registration Number	05256863
Registered Office	The charity is incorporated in England and Wales. 13 Victoria Street Birmingham B9 5AA
Independent Examiner	Mr Waheed Rehman 37 Normanton Road Lawrence House Derby DE1 2GJ
Accountants	AWR Accountants Limited Certified 37 Normanton Road Lawrence House Derby Derbyshire DE1 2GJ

ZIA UL UMMAH FOUNDATION

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2021.

Objectives and activities

Objects and aims

The principal aims and objectives of the charity are to provide educational, spiritual and religious development to children and adults in the UK and abroad that is beneficial to them, and in line with the charity's principles. To relieve poverty, distress and suffering amongst people in any part of the world (including starvation, sickness or any physical disability or affliction). Primarily, but not exclusively, when arising from any public calamity (including famine, earthquake, pestilence, war or civil disturbance).

Objectives, strategies and activities

During the period, the charity has successfully launched educational program to support secondary, college and university students, implemented mainly in Pakistan. The main projects for the charity are to sponsor students for education, however, alongside this, it has organised food related projects to support under privileged families. In the UK, the charity has been running successful educational program for children and adults, which benefit the local community. Also, the charity has organised several educational events for families and children, such as Spiritual Retreat.

Public benefit

The educational projects supports around 30,000 girls and boys in their education. Our educational program supports our students from secondary to until they complete higher education. Our program benefits, not just locally but internationally, because number of our ex-students work abroad, government sectors, humanitarian projects, serving public and many more.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

Funds are designated as Restricted or Un-restricted. Restricted funds are strictly used as intended by the donors. As at 31st May, 2021 Restricted reserves was £245,457 and Unrestricted reserves £496,710.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Muhammad Amin Ul Hasnat
	Mr Muhammad Abdul Bari
	Mr Arshed Jamil Ahmed
	Mr Saqib Jamil

ZIA UL UMMAH FOUNDATION

Trustees' Report

Structure, governance and management

Nature of governing document

ZIA Ul Ummah Foundation is a company limited by guarantee (05256863), and incorporated on 12 October 2004, and it was registered as a charity on 23 September 2009 (1131760).

The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association.

The directors, also the the trustees, are responsible for the overall management and control of the company, with other persons volunteering, which numbers 10 volunteers in this reporting period.

Recruitment and appointment of trustees

Trustees are appointed in accordance with the ZIA Ul Ummah Foundation constitution.

Induction and training of trustees

Once appointed , Trustees are given an introduction of the charity and information about its objects and powers. Trustees are also given a copy of the constitution, and aims and objectives. Role description are issued to each trustee and full induction is given setting out the obligations of a trustee. All trustees are given a copy of the Charity Commission's guide 'The Essential Trustee'.

Major risks and management of those risks

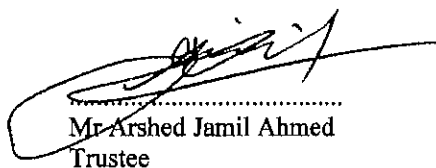
Operation and Finance

The trustees meet quarterly to deliberate on the finances, risks and operational issues.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 24 November 2022 and signed on its behalf by:



.....
Mr Arshed Jamil Ahmed
Trustee

ZIA UL UMMAH FOUNDATION

Statement of Trustees' Responsibilities

The trustees (who are also the directors of ZIA UL UMMAH FOUNDATION 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

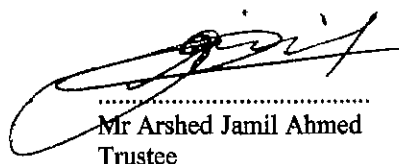
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can disclose with reasonable accuracy at any time the financial position of the charitable company and 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 24 November 2022 and signed on its behalf by:



.....
Mr Arshed Jamil Ahmed
Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited
Statutory Accounts of
ZIA UL UMMAH FOUNDATION
for the Year Ended 31 May 2021**

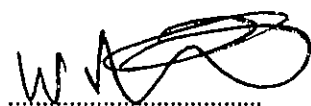
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of ZIA UL UMMAH FOUNDATION for the year ended 31 May 2021 as set out on pages 7 to 17 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of ZIA UL UMMAH FOUNDATION, as a body, in accordance with the terms of our engagement letter dated 7 June 2017. Our work has been undertaken solely to prepare for your approval the financial statements of ZIA UL UMMAH FOUNDATION and state those matters that we have agreed to state to the board of directors of ZIA UL UMMAH FOUNDATION, as a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than ZIA UL UMMAH FOUNDATION and its board of directors as a body for our work or for this report.

It is your duty to ensure that ZIA UL UMMAH FOUNDATION has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of ZIA UL UMMAH FOUNDATION. You consider that ZIA UL UMMAH FOUNDATION is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of ZIA UL UMMAH FOUNDATION. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



AWR Accountants Limited
Certified
37 Normanton Road
Lawrence House
Derby
Derbyshire
DE1 2GJ
24 November 2022

ZIA UL UMMAH FOUNDATION

Independent Examiner's Report to the trustees of ZIA UL UMMAH FOUNDATION (‘the Company’)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2021.

Responsibilities and basis of report

As the charity’s trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’).

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner’s statement

Since the Company’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

1. accounting records were not kept in respect of ZIA UL UMMAH FOUNDATION as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



.....
Waheed Rehman
ACCA

37 Normanton Road
Lawrence House
Derby
DE1 2GJ

24 November 2022

ZIA UL UMMAH FOUNDATION

(Registration number: 05256863)

Balance Sheet as at 31 May 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	279,217	286,564
Current assets			
Debtors	15	70,537	16,269
Cash at bank and in hand	16	<u>399,184</u>	<u>261,681</u>
		469,721	277,950
Creditors: Amounts falling due within one year	17	<u>(6,771)</u>	<u>(5,206)</u>
Net current assets		<u>462,950</u>	<u>272,744</u>
Net assets		<u>742,167</u>	<u>559,308</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		245,457	117,949
Unrestricted income funds			
Unrestricted funds		<u>496,710</u>	<u>441,359</u>
Total funds	19	<u>742,167</u>	<u>559,308</u>

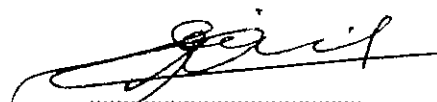
For the financial year ending 31 May 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 24 November 2022 and signed on their behalf by:


.....
Mr Arshed Jamil Ahmed
Trustee

The notes on pages 9 to 17 form an integral part of these financial statements.

ZIA UL UMMAH FOUNDATION

Statement of Financial Activities for the Year Ended 31 May 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	3	133,540	157,687	291,227	238,886
Charitable activities	4	-	-	-	16,549
Total Income		133,540	157,687	291,227	255,435
Expenditure on:					
Raising funds	5	(24,994)	-	(24,994)	(25,027)
Charitable activities	6	(2,212)	(30,179)	(32,391)	(59,198)
Other expenditure	7	(50,983)	-	(50,983)	(54,724)
Total Expenditure		(78,189)	(30,179)	(108,368)	(138,949)
Net income		55,351	127,508	182,859	116,486
Net movement in funds		55,351	127,508	182,859	116,486
Reconciliation of funds					
Total funds brought forward		441,359	117,949	559,308	442,822
Total funds carried forward	19	496,710	245,457	742,167	559,308

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 19.

The notes on pages 9 to 17 form an integral part of these financial statements.

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2021

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

13 Victoria Street

Birmingham

B9 5AA

These financial statements were authorised for issue by the trustees on 24 November 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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 in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

ZIA UL UMMAH FOUNDATION meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2021

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds. Such costs as Advertising & publicity, Fees incurred for the service of Online donation collections & Management.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and 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 them.

Support costs

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2021

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

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:

Asset class	Depreciation method and rate
Fixtures & Fittings	15% Straight line
Office Equipment	25% Straight line
Freehold Property	2% Straight line
Website	10% Straight line

Trade debtors

Trade debtors are amounts of un-remitted donations with donation collection system providers, that are outstanding to be remitted at the year end.

These are recognised at the donated value.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2021

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	48,558	157,687	206,245
Gift aid reclaimed	57,947	-	57,947
Grants, including capital grants;			
Government grants	27,035	-	27,035
Total for 2021	133,540	157,687	291,227
Total for 2020	79,821	159,065	238,886

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Total for 2020	12,220	4,329	16,549

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Donations		24,994	24,994
Total for 2021		24,994	24,994
Total for 2020		25,027	25,027
			Total costs £

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2021

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Spiritual Retreat		-	2,759	2,759
Overseas Projects		-	27,420	27,420
Governance costs	8	2,212	-	2,212
Total for 2021		2,212	30,179	32,391
Total for 2020		2,106	57,092	59,198

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £2,212 (2020 - £2,106) which relate directly to charitable activities. See note 8 for further details.

7 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Staff costs			
Pension costs		840	840
Depreciation, amortisation and other similar costs		7,347	7,347
Allocated support costs	8	42,796	42,796
Total for 2021		50,983	50,983
Total for 2020		54,724	54,724

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2021

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,212	2,212
Total for 2021	2,212	2,212
Total for 2020	2,106	2,106

Support costs

	Unrestricted General £	Total 2021 £	Total 2020 £
Wages and salaries	34,839	34,839	37,369
Water rates	-	-	100
Light, heat and power	2,619	2,619	3,539
Insurance	1,794	1,794	1,746
Repairs and renewals	1,656	1,656	555
Telephone and fax	596	596	515
Printing, postage and stationery	146	146	139
Sundry expenses	23	23	89
Legal and professional fees	1,000	1,000	1,000
Bank charges	123	123	817
	42,796	42,796	45,869

The above costs relate to the management of Education Centre (ZUC), except for the bank charges £123 related to management of (ZUF).

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2021

9 Net Incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>7,347</u>	<u>7,796</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Social security costs	-	156
Pension costs	<u>840</u>	<u>903</u>
	<u>840</u>	<u>1,059</u>

No employee received emoluments of more than £60,000 during the year.

12 Independent examiner's remuneration

	2021 £	2020 £
Accountancy fees	1,671	1,591
Independent examiner's fee	<u>541</u>	<u>515</u>
	<u>2,212</u>	<u>2,106</u>

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2021

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 June 2020	322,716	7,548	330,264
At 31 May 2021	322,716	7,548	330,264
Depreciation			
At 1 June 2020	40,132	3,569	43,701
Charge for the year	6,454	892	7,346
At 31 May 2021	46,586	4,461	51,047
Net book value			
At 31 May 2021	276,130	3,087	279,217
At 31 May 2020	282,584	3,979	286,563

15 Debtors

	2021 £	2020 £
Trade debtors	108	1,365
Prepayments	8,088	2,759
Accrued income	62,341	12,145
	<u>70,537</u>	<u>16,269</u>

16 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	17	-
Cash at bank	399,167	261,681
	<u>399,184</u>	<u>261,681</u>

ZIA UL UMMAH FOUNDATION

Notes to the Financial Statements for the Year Ended 31 May 2021

17 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	1,736	362
Other creditors	2,823	2,731
Accruals	2,212	2,113
	<u>6,771</u>	<u>5,206</u>

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £840 (2020 - £903).

19 Funds

	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Balance at 31 May 2021 £
Unrestricted funds				
General	441,359	133,540	(78,189)	496,710
Restricted funds	<u>117,949</u>	<u>157,687</u>	<u>(30,179)</u>	<u>245,457</u>
Total funds	<u>559,308</u>	<u>291,227</u>	<u>(108,368)</u>	<u>742,167</u>
	Balance at 1 June 2019 £	Incoming resources £	Resources expended £	Balance at 31 May 2020 £
Unrestricted funds				
General	431,175	92,041	(81,857)	441,359
Restricted funds	<u>11,647</u>	<u>163,394</u>	<u>(57,092)</u>	<u>117,949</u>
Total funds	<u>442,822</u>	<u>255,435</u>	<u>(138,949)</u>	<u>559,308</u>

