

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
MAJLIS-E-ULAMA-E-SHIA EUROPE**

HM Accountax Ltd
Chartered Certified Accountants
86-90 Paul Street
Islington
London
EC2A 4NE

MAJLIS-E-ULAMA-E-SHIA EUROPE

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 13
Detailed Statement of Financial Activities	14

MAJLIS-E-ULAMA-E-SHIA EUROPE

**Reference and Administrative Details
for the Year Ended 31 March 2025**

TRUSTEES	Dr S Naqvi Mr A R Rizvi (appointed 28.9.24) Mr S H A Rizvi Mr S N H Shah Mr N Naqvi Mr M Hassan Mr M K Maroofi (appointed 28.9.24)
PRINCIPAL ADDRESS	Unit 20 Wellington Business Park Dukes Ride Crowthorne Berkshire RG45 6LS
REGISTERED CHARITY NUMBER	1173167
INDEPENDENT EXAMINER	HM Accountax Ltd Chartered Certified Accountants 86-90 Paul Street Islington London EC2A 4NE

MAJLIS-E-ULAMA-E-SHIA EUROPE

Report of the Trustees for the Year Ended 31 March 2025

The trustees of Majlis-e-Ulema-e-Shia Europe are pleased to present their report together with the financial statements for the year ended 31st March 2025.

The charity operates under the working name of MUSE.

The Independent Examiner's Report is shown immediately after this report. The reference and administrative details on page 1 form part of this report.

The financial statements comply with the current statutory requirements and the accounting policies set out in note 1 to the accounts. The trustees have adopted the provisions of the Charities SORP (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of resources for Islamic education, the provision of examination, assessment and Certification services for those studying Islamic courses, and the assistance in the provision of facilities for Islamic festivals in accordance with the teachings of the Quran and sunnah of the Prophet Muhammad (pbuh) as expounded by the Shia ithna ashari school of thought;
2. To advance education for the benefit of the poor, the underprivileged and the general public by means of, but not exclusively, the provision or the assistance in the provision of educational activities and facilities, such as supplementary schools and language classes;
3. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life;
4. To relieve financial hardship, distress and suffering among poor people, refugees, victims of natural disasters and other people in need, by means of, but not exclusively, making grants or loans for providing or paying for items, equipment, services and facilities, including the provision of food, clothing, and accommodation for the said persons; and
5. To promote racial and religious harmony for the benefit of the public by promoting knowledge and mutual understanding between different racial and faith groups, in ways that reduces conflict and creates trust, unity and peace between them.

Public benefit

The trustees have considered the general guidance on public benefit issued by the Charities Commission and have taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities do provide a public benefit.

ACHIEVEMENTS AND PERFORMANCE

During the year ended 31 March 2025, the Charity:

- Organised multiple regional conferences and seminars, including the Annual European Shia Scholars Convention.
- Delivered online and in-person religious education programmes, reaching over 5,000 participants.
- Issued unified religious guidance on key occasions including Muharram, Ramadan, and Eid.
- Continued its moon sighting coordination service, ensuring timely and consistent announcements across member centres.
- Strengthened its digital presence through livestreams, publications, and multilingual resources.

The trustees are pleased to report that the Charity's outreach and engagement have grown significantly, with increased participation from youth and women's groups.

MAJLIS-E-ULAMA-E-SHIA EUROPE

Report of the Trustees for the Year Ended 31 March 2025

FINANCIAL REVIEW

Financial position

The results for the year are as shown in the financial statements. The statement of financial activities shows the incoming resources and the resources expended by the different activities conducted under the Charity's name. In order to provide a better understanding of the activities undertaken, a summary and analysis of the activities is included.

The Trustees confirm that the annual report and financial statements of MUSE comply with the current statutory requirements of the Charity's governing document and the provisions of the applicable charities Statement of Recommended Practice (SORP), UK Accounting Standards and the Charities Act 2011.

The Statement of Financial Activities shows how the Charity's funds have been applied during the year. The gross receipts of the Charity were £388,686 (2024: £119,984). The charity had a surplus of 265,418 (2024: £39,069) for the year.

The Charity maintained adequate reserves throughout the year. As at 31 March 2025, unrestricted funds stood at £854,653 (2024: £589,235). The trustees confirm that the Charity remains financially stable and compliant with all statutory reporting obligations.

Reserves policy

The trustees aim to ensure that sufficient funds are maintained to enable the trust to carry out its activities.

Going concern

The trustees have assessed the Charity's financial position and future plans and are satisfied that it has adequate resources to continue operating for the foreseeable future. The Charity has maintained stable income streams from member contributions and donations, and holds sufficient reserves to meet its obligations and planned activities.

There are no material uncertainties that cast doubt on the Charity's ability to continue as a going concern. Accordingly, the financial statements have been prepared on a going concern basis.

FUTURE PLANS

The Charity intends to:

- Expand its educational offerings through digital platforms.
- Strengthen youth engagement and leadership development.
- Enhance collaboration with interfaith and civic bodies.
- Continue supporting member centres with religious guidance and compliance resources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The charity is governed by a board of trustees drawn its members. This is to ensure that the board has skills and experience required to oversee the management of the charity and its operation.

Organisational structure

According to rule 20 of the charity constitution, the charity has formed the following departments in order to achieve its aims and objectives;

Imamiyah Council
Imamiyah Women
Imamiyah Youth Boys
Imamiyah Youth Girls
Sharia Board
Central Council
General Council
Welfare
R&D department

The trustees and members arrange quarterly meetings in various zones of the country to assess past performance and to plan for future tasks to be undertaken. Volunteers also serve in various capacities.

MAJLIS-E-ULAMA-E-SHIA EUROPE**Report of the Trustees
for the Year Ended 31 March 2025****STRUCTURE, GOVERNANCE AND MANAGEMENT****Induction and training of new trustees**

All new trustees receive a planned induction programme before taking up their place on the board. This includes an explanation of their roles and responsibilities, an induction to other trustees, an overview of the recent business and an explanation of board format and process

Related parties

The Charity does not hold assets on behalf of any other charity, company or individual.

Risk management

The trustees have reviewed the major risks facing the Charity and implemented appropriate controls, including:

- Financial oversight and independent examination of accounts;
- Safeguarding policies and training for volunteers and staff;
- Cybersecurity protocols for digital platforms;
- Conflict-of-interest and governance procedures.

No serious incidents were reported during the year.

TRUSTEES AND OFFICERS (CENTRAL CABINET)

Mr Ali Raza Rizvi	(President, Trustee)
Mr Mohammad Hassan	(Vice President, Trustee)
Mr Syed Fida Hussain Bukhari	(Information Secretary, Trustee)
Dr Syed Naqvi	(Central coordinator, Finance Secretary, Trustee)
Mr Syed Hassan Abbas Rizvi	(General Secretary, Trustee)
Mr Syed Najam-ul-Hassan Naqvi	(Relations Secretary, Trustee)
Mr Syed Niaz Hussain Shah	(Welfare Secretary, Trustee)

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

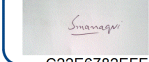
The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

MAJLIS-E-ULAMA-E-SHIA EUROPE

**Report of the Trustees
for the Year Ended 31 March 2025**

Approved by order of the board of trustees on 23 September 2025 and signed on its behalf by:

DocuSigned by:



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Dr S Naqvi - Trustee

Independent Examiner's Report to the Trustees of Majlis-e-Ulama-e-Shia Europe

Independent examiner's report to the trustees of Majlis-e-Ulama-e-Shia Europe

I report to the charity trustees on my examination of the accounts of Majlis-e-Ulama-e-Shia Europe (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

DocuSigned by:

Muhammad Haider

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Muhammad Husnain Haider FCCA, ACA
The Association of Chartered Certified Accountants

HM Accountax Ltd
Chartered Certified Accountants
86-90 Paul Street
Islington
London
EC2A 4NE

23 September 2025

MAJLIS-E-ULAMA-E-SHIA EUROPE

Statement of Financial Activities
for the Year Ended 31 March 2025


	Notes	2025 Unrestricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>388,686</u>	<u>119,984</u>
EXPENDITURE ON			
Charitable activities			
General charitable activities		118,555	57,962
Other		<u>4,713</u>	<u>22,953</u>
Total		<u>123,268</u>	<u>80,915</u>
NET INCOME		265,418	39,069
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>589,235</u>	<u>550,166</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>854,653</u></u>	<u><u>589,235</u></u>
CONTINUING OPERATIONS			
All income and expenditure has arisen from continuing activities.			

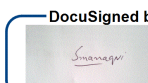
MAJLIS-E-ULAMA-E-SHIA EUROPE


Balance Sheet
31 March 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	6	364,476	376,138
CURRENT ASSETS			
Debtors	7	439,079	117,000
Cash at bank		77,298	97,297
		516,377	214,297
CREDITORS			
Amounts falling due within one year	8	(26,200)	(1,200)
NET CURRENT ASSETS		490,177	213,097
TOTAL ASSETS LESS CURRENT LIABILITIES		854,653	589,235
NET ASSETS		854,653	589,235
FUNDS	9		
Unrestricted funds		854,653	589,235
TOTAL FUNDS		854,653	589,235

The financial statements were approved by the Board of Trustees and authorised for issue on 23 September 2025 and were signed on its behalf by:

Signed by:

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 Mr A R Rizvi - Trustee

DocuSigned by:

 C22E6782EFE046B...
 Dr S Naqvi - Trustee

DocuSigned by:

 C7F328645F9E4F8...
 Mr S H A Rizvi - Trustee

The notes form part of these financial statements

MAJLIS-E-ULAMA-E-SHIA EUROPE**Notes to the Financial Statements
for the Year Ended 31 March 2025****1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Motor vehicles	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. SUPPORT COSTS

	Management £	Governance costs £	Totals £
General charitable activities	<u>13,717</u>	<u>13,495</u>	<u>27,212</u>

MAJLIS-E-ULAMA-E-SHIA EUROPE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>119,984</u>
EXPENDITURE ON	
Charitable activities	
General charitable activities	57,962
Other	<u>22,953</u>
Total	<u>80,915</u>
NET INCOME	39,069
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>550,166</u>
TOTAL FUNDS CARRIED FORWARD	<u>589,235</u>

MAJLIS-E-ULAMA-E-SHIA EUROPE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Totals £
COST			
At 1 April 2024 and 31 March 2025	420,000	1,400	421,400
DEPRECIATION			
At 1 April 2024	44,800	462	45,262
Charge for year	11,200	462	11,662
At 31 March 2025	56,000	924	56,924
NET BOOK VALUE			
At 31 March 2025	364,000	476	364,476
At 31 March 2024	375,200	938	376,138

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	359,000	107,000
Prepayments and accrued income	80,079	10,000
	439,079	117,000

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	26,200	1,200

9. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	589,235	265,418	854,653
TOTAL FUNDS	589,235	265,418	854,653

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	388,686	(123,268)	265,418
TOTAL FUNDS	388,686	(123,268)	265,418

MAJLIS-E-ULAMA-E-SHIA EUROPE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	550,166	39,069	589,235
TOTAL FUNDS	<u>550,166</u>	<u>39,069</u>	<u>589,235</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	119,984	(80,915)	39,069
TOTAL FUNDS	<u>119,984</u>	<u>(80,915)</u>	<u>39,069</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	550,166	304,487	854,653
TOTAL FUNDS	<u>550,166</u>	<u>304,487</u>	<u>854,653</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	508,670	(204,183)	304,487
TOTAL FUNDS	<u>508,670</u>	<u>(204,183)</u>	<u>304,487</u>

MAJLIS-E-ULAMA-E-SHIA EUROPE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. RELATED PARTY DISCLOSURES

During the last year, the charity loaned amount £100,000 to a company in which a trustee is the director. The amount owed at the year end was Nil (2024: £100,000). This loan was interest free and repayable on demand.

During the year, the trustee donated £8,539 (2024: £3,240) to the charity.

11. POST BALANCE SHEET EVENTS

There were no post balance sheet event for the year ended 31st March 2025.

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MAJLIS-E-ULAMA-E-SHIA EUROPE**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	318,607	76,649
Gift aid	70,079	43,335
	<u>388,686</u>	<u>119,984</u>
Total incoming resources	388,686	119,984
EXPENDITURE		
Charitable activities		
Books	2,765	720
Local projects	16,215	19,048
Parachinar	22,253	6,000
Umrah	-	16,107
Earthquake	-	5,000
Convention	29,101	6,180
Shia Spouse	21,009	-
	<u>91,343</u>	<u>53,055</u>
Other		
Travelling	4,713	4,091
Support costs		
Management		
Wages	6,000	6,000
Rates and water	1,585	2,716
Light and heat	607	184
Postage and stationery	842	-
Advertising	4,208	-
Sundries	475	-
	<u>13,717</u>	<u>8,900</u>
Information technology		
Repairs and renewals	-	682
IT support	-	1,301
	<u>-</u>	<u>1,983</u>
Governance costs		
Accountancy and legal fees	1,833	1,224
Freehold property	11,200	11,200
Motor vehicles	462	462
	<u>13,495</u>	<u>12,886</u>
Total resources expended	123,268	80,915
Net income	265,418	39,069

This page does not form part of the statutory financial statements