

Charity registration number: 1184908

# At-Tawheed Foundation

Annual Report and Financial Statements

for the Year Ended 31 March 2025

## **At-Tawheed Foundation**

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## **At-Tawheed Foundation**

### **Reference and Administrative Details**

<b>Trustees</b>	Mohammed Nazakit Dr Mohammed Fazlulla Haris (retired on 30/06/2025) Farhan Abbas Malik Chaudhry Kaleemullah (resigned on 05/07/2025) Mohammed Whaed Hussain Kafeel Ahmed (appointed on 25/07/2024) Javaid Iqbal (appointed on 07/11/2025)
<b>Principal Office</b>	Markaz At-Tawheed Rectory Road Shelton Stoke-on-Trent ST1 4PW
<b>Charity Registration Number</b>	1184908
<b>Bankers</b>	NatWest 1 Upper Market Square Hanley Stoke-on-Trent ST1 1NS
<b>Independent Examiner</b>	Gordon Levy BA, FCA Chartered Accountant Gordon Levy Limited Suite 5, 4th Floor 3 Universal Square Devonshire Street North Manchester M12 6JH

## **At-Tawheed Foundation**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

#### **Objectives and activities**

##### ***Objects and aims***

The CIO constitution defines the charity's objects as to advance the Islamic religion in accordance with the Ahl-ul-Hadith creed and methodology for the benefit of the public in particular but without limitation, through the holding of prayer meetings, lectures, producing and/or distributing literature on Islamic faith to enlighten others about Islamic religion.

The objectives for the year were to continue to raise funds to maintain and improve existing facilities. Funds are raised by voluntary collections in the mosques. There are no specific fundraising targets, the charity relies on the willingness of individuals to contribute what they can afford to donate.

##### ***Summary of the main activities***

- a) Provide services of mosques to promote the Islamic faith to all age groups.
- b) Provide supplementary school (Madrasah) classes to teach the children the Quran and Islamic Studies.
- c) Arrange regular talks and lectures.
- d) Facilitate youth empowerment workshops.
- e) Arrange special talks for women.
- f) Facilitate the congregants in fulfilling their religious obligation to deliver zakat and zakatul-fitr to the poor through charity partners, One Ummah and Hope Welfare Trust.

The charity runs the following three mosques within Stoke on Trent:

1. Markaz At-Tawheed, Rectory Road, Shelton
2. Markaz As-Sunnah, Ladywell Road, Tunstall
3. Markaz Al-Huda, Furnace Road, Normacot

##### ***Public benefit***

The trustees have considered this, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded that:

- the aims of the charity continue to be charitable;
- the work done by the charity gives identifiable benefits to the charitable sector and both directly and indirectly to individuals in need;
- the benefits are for the public; not unreasonably restricted in anyway;
- there is no detriment or harm arising from the aims or activities.

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***

During this year the charity continued to improve its activities, finance as well as facilities as listed below:

- a) The number of people attending all three mosques has increased.
- b) Markaz Al-Huda building renovation project phase 2 has been completed.
- c) Markaz At-Tawheed, first floor modernisation works completing soon.
- d) Madrasah classes enrolment increased significantly to over 250 children.

##### ***Financial review***

During the year, the charity raised £473k (2024: £299k) and after spending £273k (2024: £193k), the charity's carry forward reserves were £1,293k (2024: £1,093k). The details are shown in the annexed financial statements.

## **At-Tawheed Foundation**

### **Trustees' Report**

#### ***Policy on reserves***

The charity reserves funds to cover 12 months expenditure which will ensure that the charity can continue its activities for that length of time even if there is a sudden and significant drop in funding.

#### ***Plans for future periods***

The charity envisages conducting the following tasks as part of its plans for the future.

**Promotion of faith:** Propagation of Muslim faith to the younger generation by introducing a range of activities that attract and inspire them more than the traditional services offered.

#### ***Structure, governance and management***

##### ***Nature of governing document***

The charity is a charitable incorporated Organisation (CIO), governed by CIO constitution and registered with the Charity Commission on 15 August 2019.

##### ***Organisational structure***

Trustees are responsible for setting strategies, and policies for ensuring these are implemented.

##### ***Appointment of trustees***

Every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.


##### ***Reference and administrative details***

Reference and administrative details are provided on page 1.

##### ***Major risks and management of those risks***

The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. No major risks have been identified.

The annual report was approved by the trustees of the charity on 12/01/2026 and signed on its behalf by:

  
.....  
Mohammed Nazakit  
Trustee

## **At-Tawheed Foundation**

### **Statement of Trustees' Responsibilities**

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

## At-Tawheed Foundation

### Independent Examiner's Report to the trustees of At-Tawheed Foundation

I report to the trustees on my examination of the accounts of At-Tawheed Foundation ('the charity') for the year ended 31 March 2025, which are set out on pages 6 to 14.

#### Responsibilities and basis of report

As the charity's trustees, 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

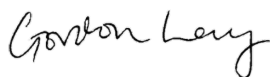
#### Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

1. accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



.....  
Gordon Levy BA, FCA  
Chartered Accountant  
Gordon Levy Limited  
Suite 5, 4th Floor  
3 Universal Square  
Devonshire Street North  
Manchester  
M12 6JH

Date: 15/01/2026 .....

## At-Tawheed Foundation

### Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Restricted Funds £	Unrestricted Funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	36,665	366,655	403,320
Other income	3	-	69,473	69,473
Total income		36,665	436,128	472,793
<b>Expenditure on:</b>				
Charitable activities	4, 6	(51,583)	(221,125)	(272,708)
Total expenditure		(51,583)	(221,125)	(272,708)
Net income/(expenditure)		(14,918)	215,003	200,085
Net movement in funds		(14,918)	215,003	200,085
<b>Reconciliation of funds</b>				
Total funds brought forward		14,918	1,077,973	1,092,891
Total funds carried forward	16	-	1,292,976	1,292,976

	Note	Restricted Funds £	Unrestricted Funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	15,161	215,812	230,973
Other income	3	-	68,279	68,279
Total income		15,161	284,091	299,252
<b>Expenditure on:</b>				
Charitable activities	4, 6	(243)	(192,628)	(192,871)
Total expenditure		(243)	(192,628)	(192,871)
Net income		14,918	91,463	106,381
Net movement in funds		14,918	91,463	106,381
<b>Reconciliation of funds</b>				
Total funds brought forward		-	986,510	986,510
Total funds carried forward	16	14,918	1,077,973	1,092,891

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




# At-Tawheed Foundation

## (Registration number: 1184908) Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	12	1,014,855	896,652
<b>Current assets</b>			
Debtors	13	25,715	18,279
Cash at bank and in hand	14	259,704	180,816
		<u>285,419</u>	<u>199,095</u>
<b>Creditors: Amounts falling due within one year</b>	15	<u>(7,298)</u>	<u>(2,856)</u>
<b>Net current assets</b>		<u>278,121</u>	<u>196,239</u>
<b>Net assets</b>		<u>1,292,976</u>	<u>1,092,891</u>
<b>Funds of the charity:</b>			
Restricted funds		-	14,918
Unrestricted funds		<u>1,292,976</u>	<u>1,077,973</u>
<b>Total funds</b>	16	<u>1,292,976</u>	<u>1,092,891</u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 12/01/2026 and signed on their behalf by:

  
 .....  
 Mohammed Nazakit  
 Trustee

## **At-Tawheed Foundation**

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

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (the Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

At-Tawheed 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.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### **Donations and legacies**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### **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.

##### **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.

##### **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.

##### **Grants payable**

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Statement of Financial Activities once the recipient of the grant has provided the specific service or output. Grants payable without performance conditions are recognised in the accounts when a commitment has been made and communicated to the recipient, and there are no conditions to be met relating to the grant which remain in the control of the charity.

##### **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.

## **At-Tawheed Foundation**

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

#### **Tangible fixed assets**

Individual fixed assets costing more than £300.00 are recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **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:

Freehold Land - No depreciation  
Buildings - 50 years (straight line)  
Office Equipment - 3 years (straight line)

#### **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.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of the charity's activities. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

#### **Fund structure**

Unrestricted income funds include designated property and renovation funds, and general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds include charitable relief fund. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised for particular purposes.

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 2 Income from donations and legacies

	Restricted funds	Unrestricted funds	Total 2025	Total 2024
	£	£	£	£
Donations and legacies;				
Donations	36,665	340,226	376,981	208,703
Grants	-	-	-	5,000
Gift aid reclaimed	-	26,429	26,429	17,270
	<u>15,161</u>	<u>366,655</u>	<u>403,320</u>	<u>230,973</u>

#### 3 Other income

	Unrestricted funds	Total 2025	Total 2024
	£	£	£
Fees and supplies	69,473	69,473	68,279
	<u>69,473</u>	<u>69,473</u>	<u>68,279</u>

#### 4 Expenditure on charitable activities

	Activity undertaken directly	Activity support costs	Total 2025	Total 2024
	£	£	£	£
Staff costs	104,536		104,536	90,462
Facilities	33,083		33,083	29,758
Utilities	21,680		21,680	17,150
Insurance	2,459		2,459	2,210
Travel	924		924	1,090
Office expenses	17,456		17,456	24,121
Consultancy	25,285		25,285	27,380
Grants	66,685		66,685	-
Governance		600	600	700
	<u>272,108</u>	<u>600</u>	<u>272,708</u>	<u>192,871</u>

#### 5 Analysis of governance and support costs

##### Governance costs

	Unrestricted Funds	Total 2025	Total 2024
	£	£	£
Independent examiner fees			
Examination of the financial statements	600	600	600
Other governance costs	-	-	100
	<u>600</u>	<u>600</u>	<u>700</u>

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	17,027	14,322

#### 7 Grants Payable

	Grants to Institutions			
	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Zakatul-Fitr	-	9,091	9,091	-
Qurbani	-	1,170	1,170	-
Dawah	-	3,958	3,958	
Iftar feast	-	154	154	
Zakat - Relief	51,062	1,250	52,312	-
	51,062	15,623	66,685	-

No grants were paid to individuals.

Recipients of institutional grants were as follows:

	2025 £	2024 £
One Ummah	56,573	-
Hope Welfare Trust	6,000	-
IERA	3,958	-
Keele University Islamic Society	154	-
	66,685	-

#### 8 Trustees remuneration and expenses

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

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	103,951	90,462
Social security costs	585	-
	104,536	90,462

Average number of employees during the year: 10

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

#### 10 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	600	600

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 11 Taxation

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

#### 12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2024	940,061	363	940,424
Additions	135,230	-	
At 31 March 2025	1,075,291	-	1,075,654
<b>Depreciation</b>			
At 1 April 2024	43,530	242	43,772
Charge for the year	16,906	121	17,027
At 31 March 2025	60,436	363	60,799
<b>Net book value</b>			
At 31 March 2025	1014,855	-	1014,855
At 31 March 2024	896,531	121	896,652

#### 13 Debtors

	2025 £	2024 £
Gift Aid	24,019	16,668
Other debtors	-	-
Prepayments	1,696	1,611
	25,715	18,279

#### 14 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	31,746	24,244
Cash at bank	227,958	156,572
	259,704	180,816

#### 15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	4,125	2,256
Other taxation and social security	2,573	-
Accruals	600	600
	7,298	2,856

# At-Tawheed Foundation

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfer s £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>					
General funds	126,773	240,724	(201,416)	-	166,081
<b>Designated funds</b>					
Renovation fund	54,669	195,404	(2,803)	(135,230)	112,040
Property fund	896,531	-	(16,906)	135,230	1,014,855
	<u>1,077,973</u>	<u>436,128</u>	<u>(221,125)</u>	<u>-</u>	<u>1,292,976</u>
<b>Restricted funds</b>					
Relief fund	14,918	36,665	(51,583)	-	-
<b>Total funds</b>	<u>1,092,891</u>	<u>472,793</u>	<u>(272,708)</u>	<u>-</u>	<u>1,292,976</u>
	<b>Balance at 1 April 2023 £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Transfers £</b>	<b>Balance at 31 March 2024 £</b>
<b>Unrestricted funds</b>					
General funds	131,052	175,387	(177,666)	(2,000)	126,773
<b>Designated funds</b>					
Renovation fund	38,269	108,704	(761)	(91,543)	54,669
Property fund	817,189	-	(14,201)	93,543	896,531
	<u>986,510</u>	<u>284,091</u>	<u>(192,628)</u>	<u>-</u>	<u>1,077,973</u>
<b>Restricted funds</b>					
Relief fund	-	15,161	(243)	-	14,918
<b>Total funds</b>	<u>986,510</u>	<u>299,252</u>	<u>(192,871)</u>	<u>-</u>	<u>1,092,891</u>

## At-Tawheed Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 17 Analysis of net assets between funds

	Restricted Funds	Unrestricted fund s	Total funds 2025
	£	£	£
Tangible fixed assets	-	1,014,855	1,014,855
Current assets	-	285,419	285,419
Current liabilities	-	(7,298)	(7,298)
Total net assets	-	1,292,976	1,292,976
	Restricted Funds	Unrestricted funds	Total funds 2024
	£	£	£
Tangible fixed assets	-	896,652	896,652
Current assets	14,918	184,177	199,095
Current liabilities	-	(2,856)	(2,856)
Total net assets	14,918	1,077,973	1,092,891

#### 18 Related party transactions

There are no related party transactions to disclose.