

Company Number
11833112
Charity Number:
1187032

ZIA-UL-HUDA

Report of the Trustees and Unaudited Financial Statements

28 February 2024

City Accountants

Chartered Certified Accountants

43B Formans Road

Sparkhill Birmingham B11 3AA

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ZIA-UL-HUDA
Report and accounts
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ZIA-UL-HUDA
Company Information

Trustees

Mr Hasib Matloob
Mr Muhammad Qasim
Mr Raja Akhlaq Hussain

Accountants

City Accountants
43B Formans Road
Sparkhill
Birmingham
West Midlands
B11 3AA

Registered office

East Birmingham Central Masjid
Farmcote Road
Birmingham
England
B33 9LU

Registered number

11833112

ZIA-UL-HUDA**Registered number: 11833112****Report of the Trustees**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 28 February 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended.

OBJECTIVES AND ACTIVITIES**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	ZIA-UL-HUDA
Charity registration number	1187032
Company house number	11833112
Principal address	East Birmingham Central Masjid Farmcote Road Birmingham England B33 9LU

Trustees

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

Mr Hasib Matloob
Mr Muhammad Qasim
Mr Raja Akhlaq Hussain

Employment of disabled persons**Independent examiners**

**City Accountants
43B Formans Road
Sparkhill
Birmingham
B11 3AA**

Small company provisions

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

This report was approved by the board on 26 November 2024 and signed on its behalf.



Mr Hasib Matloob
Director

ZIA-UL-HUDA

Independent Examiners Report to the Trustees for the year ended 28 February 2024

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained assurances from the Trustees of all material matters.

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b)

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 financial statements to be reached.

A handwritten signature in black ink, appearing to read 'J. Alison', with a stylized flourish underneath.

City Accountants
Chartered Certified Accountants

43B Formans Road
Sparkhill
Birmingham
West Midlands
B11 3AA

26 November 2024

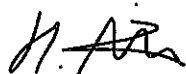
ZIA-UL-HUDA
Profit and Loss Account
for the year ended 28 February 2024

	2024	2023
	£	£
Income and endowments from:		
Donations and legacies	122,926	100,929
Administrative expenses	(49,252)	(52,549)
Other operating income	30,211	-
Net income/expenditure Reconciliation of funds	<hr/> 103,885	<hr/> 48,380
Profit on ordinary activities before taxation	<hr/> 103,885	<hr/> 48,380

ZIA-UL-HUDA**Registered number:** 11833112**Balance Sheet****as at 28 February 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	2	307,006	-
Current assets			
Cash at bank and in hand		4,197	201,918
Creditors: amounts falling due within one year	3	(5,400)	-
Net current (liabilities)/assets		(1,203)	201,918
Net assets		<u>305,803</u>	<u>201,918</u>
The funds of the charity			
Unrestricted income funds		305,803	201,918
Total funds		<u>305,803</u>	<u>201,918</u>

The financial statement were approved and authorised for issue by the Board and signed on its behalf by



Mr Hasib Matloob

Approved by the board on 26 November 2024

ZIA-UL-HUDA
Notes to the Accounts
for the year ended 28 February 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

ZIA-UL-HUDA
Notes to the Accounts
for the year ended 28 February 2024

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

ZIA-UL-HUDA
Notes to the Accounts
for the year ended 28 February 2024

2 Tangible fixed assets

	Land and buildings £
Cost	
Additions	307,006
At 28 February 2024	<u>307,006</u>
Depreciation	
At 28 February 2024	<u>-</u>
Net book value	
At 28 February 2024	<u>307,006</u>

3 Creditors: amounts falling due within one year

	2024 £	2023 £
Director loan account	<u>5,400</u>	<u>-</u>

4 Other information

ZIA-UL-HUDA is a private company limited by guarantee and incorporated in England. Its registered office is:
 East Birmingham Central Masjid
 Farmcote Road
 Birmingham
 England
 B33 9LU

Details of the guarantee are as below

Name: Mr Hasib Matloob

Address: 639 Yardley Wood Road
 Birmingham
 West Midlands
 United Kingdom
 B13 0HN

Amount Guaranteed £100

ZIA-UL-HUDA
Detailed profit and loss account
for the year ended 28 February 2024

	2024 £	2023 £
Sales	122,926	100,929
Administrative expenses	(49,252)	(52,549)
Other operating income	30,211	-
Operating profit	<u>103,885</u>	<u>48,380</u>
Profit before tax	<u>103,885</u>	<u>48,380</u>

ZIA-UL-HUDA
Detailed profit and loss account
for the year ended 28 February 2024

	2024	2023
	£	£
Turnover		
Donations received	<u>122,926</u>	<u>100,929</u>
Administrative expenses		
Employee costs:		
Wages and salaries	12,045	6,699
Motor and travel	<u>395</u>	<u>244</u>
	<u>12,440</u>	<u>6,943</u>
Premises costs:		
Rent Rates & Insurance	7,191	18,407
Light and heat	9,316	3,001
Cleaning	<u>526</u>	<u>315</u>
	<u>17,033</u>	<u>21,723</u>
General administrative expenses:		
Telephone and fax	368	72
Postage	49	58
Printing, stationery and advertising	1,113	5,373
Charitable activities	6,965	8,817
Bank charges	111	247
Insurance	-	749
Equipment expensed	3,386	793
Merchant Charges	89	474
Software	1,156	-
Repairs and maintenance	6,089	7,260
Sundry expenses	<u>13</u>	<u>40</u>
	<u>19,339</u>	<u>23,883</u>
Legal and professional costs:		
Accountancy fees	<u>440</u>	<u>-</u>
	<u>440</u>	<u>-</u>
	<u>49,252</u>	<u>52,549</u>
Other operating income		
Gift Aid	<u>30,211</u>	<u>-</u>