

ZAWIA AID

(A CHARITABLE INCORPORATED ORGANISATION)

REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2024

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FOR THE PERIOD ENDED 30 JUNE 2024

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ZAWIA AID (A CHARITABLE INCORPORATED ORGANISATION)

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024**

Trustees	Ahmed Mohammed Kassam Ali Mohammed Kassam Ahmed Abdulsalam A'Amer Moaad Mohamed Yahya Mohamed
Principal Address	294 Edward Road Birmingham B5 7PH
Charity Number	1203384
Independent Examiner	Mohammad Ansari Ansari & Co Charity Accountants and Consultants Kings Court, 17 School Road Birmingham B28 8JG

TRUSTEES' REPORT

FOR THE PERIOD ENDED 30 JUNE 2024

The Trustees present their report and financial statements for the period ended 30 June 2024. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "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) (effective 01 January 2019).

Structure, governance and management

Governing document/Constitution

The organisation is a Charitable Incorporated Organisation (CIO). The charity was established by Constitution signed on 20 May 2023 and registered with the Charity Commission on 05 June 2023, under number 1203384.

Tax status

The charity is registered as a CIO and is therefore exempt from corporation tax and income tax.

Recruitment and training of trustees

The Board of Trustees currently consists of four members who were recruited due to their commitment and expertise. Role descriptions, where applicable, are issued to each Trustee and a full induction is given setting out the obligations of a Trustee. The list of current Trustees can be found on page 2 of this document.

Organisational structure

The Charity is principally based in Birmingham but intends to work with organisations across the United Kingdom and abroad. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and volunteers.

Key risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy is reviewed regularly by the Trustees.

TRUSTEES' REPORT

FOR THE PERIOD ENDED 30 JUNE 2024

Aims, objectives and activities

Aims, objectives and intended impacts

Objects:

"To advance the Islamic faith in the UK, for the benefit of the public through the holding of prayer meetings, lectures, producing and/or distributing literature on Islam to enlighten others about the religion, and whatever else the Trustees see fit to further the objects of the charity."

Public benefit statement

The section of this report above entitled 'Aims, objectives and activities' sets out the aims and priorities of the Charity. The Trustees have considered this matter, 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;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay
- That there is no detriment or harm arising from the aims or activities.

Review of achievements and performance for the period

This past year, Zawia Aid has continued its mission to educate the public about Islam, notably through its well-attended Friday lectures which have seen increasing participation each week. These educational initiatives are supported through generous donations, enabling Zawia Aid to sustain and potentially expand its outreach efforts.

Zawia Aid's partnership with Zawia Islamia Alouia, the first mosque in Birmingham, significantly strengthens its mission to educate people about Islam. By using the mosque's platform, the charity gains access to a well-established space that attracts a diverse audience, allowing it to reach more individuals who are eager to learn about the religion.

This collaboration enhances the credibility of Zawia Aid's work, as mosques are trusted centres of learning and spiritual growth. It also provides a structured environment for lectures, discussions, and community engagement, ensuring that education is delivered effectively. Furthermore, the partnership allows for greater community interaction, fostering dialogue and deeper understanding of Islamic teachings.

TRUSTEES' REPORT

FOR THE PERIOD ENDED 30 JUNE 2024

Aims, objectives and intended impacts (cont.)

Keys risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy;
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy will be reviewed regularly by the Trustees.

Financial review

Principal sources of funding

The principal source of funding for the Charity is from individual donors. Voluntary donations received in the period amounted to £13,824. Costs were kept under rigid control during the period and monitored regularly.

Reserves Policy

The Charity holds unrestricted funds which have been provided to the charity via donations and charitable activities. Under the terms of the donations, the charity must retain the assets in perpetuity and can only use the income to support its charitable activities.

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. At 30 June 2024, the charity held reserves of £3,516 as unrestricted and undesignated free reserves. Restricted reserves at the end of the year amount to £Nil.

Going Concern

The Charity has no contractual or legally obliged expenditure or commitments in the next financial period and will grant funds only after it has received them. After making further appropriate enquiries and gaining assurances over income levels in the future, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and at least 12 months from the date of signing the financial statements, as required. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

TRUSTEES' REPORT

FOR THE PERIOD ENDED 30 JUNE 2024

Future plans

For the upcoming year, Zawia Aid wishes to continue operation of Islamic teachings to the public and provide the public with one-to-one sessions for those who are eager to learn more about the religion. The people who wish to learn more about Islam do not necessarily have to be people who are not Muslim, it could be a Muslim who wishes to learn more about their own religion.

Zawia Aid also wish to continue their partnership with Zawia Islamia Alouia Mosque and maintain and potentially expand the place of worship.

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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 adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. 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.

Accounts preparation

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

This report was approved by the Trustees on 22 February 2025 and signed on their behalf, by:



Ali Mohammed Kassam
Trustee

**INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD ENDED 30 JUNE 2024**

Independent examiner's report to the Trustees of ZAWIA AID

I report on the financial statements of the charity for the period ended 30 June 2024 which are set out on pages 9 to 14.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

**INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD ENDED 30 JUNE 2024**

Independent examiner's statement

In the course of my examination, no matter has come to my attention:-

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Mohammad Ansari
Ansari & Co
Charity Accountants and Consultants
Kings Court, 17 School Road
Birmingham
B28 8JG

Dated: 22 February 2025

ZAWIA AID (A CHARITABLE INCORPORATED ORGANISATION)**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 30 JUNE 2024**

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
	Note			
Income from:				
Donations and legacies	2	13,794	30	13,824
Total income		13,794	30	13,824
Expenditure on:				
Raising funds	3	1,575	-	1,575
Charitable expenditure	4	8,703	30	8,733
Total expenditure		10,278	30	10,308
Net movement in funds		3,516	-	3,516
Reconciliation of funds:				
Total funds brought forward		-	-	-
Total funds carried forward	6	3,516	-	3,516

All incoming resources and resources expended derive from continuing activities.

The notes on pages 12 to 16 form part of these financial statements.

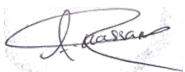
ZAWIA AID (A CHARITABLE INCORPORATED ORGANISATION)

**BALANCE SHEET
AS AT 30 JUNE 2024**

	Note	2024 £	£
Current assets			
Cash at bank and in-hand		4,066	
		<u>4,066</u>	
Creditors:			
Amounts falling due within one year		550	
		<u></u>	
Net current assets			3,516
Net assets			<u>3,516</u>
			<u></u>
Funds			
Unrestricted funds	6		3,516
			<u>3,516</u>
			<u></u>

The notes on pages 12 to 16 form part of these financial statements.

The financial statements were approved by the Trustees on 22 February 2025 & signed on their behalf, by:



Ali Mohammed Kassam
Trustee

ZAWIA AID (A CHARITABLE INCORPORATED ORGANISATION)

**CASH FLOW STATEMENT
FOR THE PERIOD ENDED 30 JUNE 2024**

	Note	2024 £
Cash flows from operating activities:		
Net cash provided by operating activities	9	4,066
		<hr/>
Increase / (decrease) in cash & cash equivalents in the reporting period		4,066
		<hr/>
Cash & cash equivalents at the beginning of the reporting period		-
		<hr/>
Cash & cash equivalents at the end of the reporting period	10	4,066
		<hr/>

The notes on pages 12 to 16 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2024**

1. Accounting policies

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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity 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.

The following principal accounting policies have been applied:

a) Incoming resources

Income includes the total funds received during the period and comprises donations collected directly or by volunteers and income from fundraising events. Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income tax reclaimable under the Gift Aid Scheme is recognised on an accruals basis once income is considered probable.

Donors are given the option to restrict their donation when it is made. Any Gift Aid claimed on restricted donations is classed as unrestricted income.

b) Resources expended and basis of allocation

Expenditure is included when incurred and has been shown in the Statement of Financial Activities inclusive of non-recoverable Value Added Tax.

Expenditure on operational programmes is recognised in the period in which it is incurred.

Currently all costs are directly attributable to specific activities, but where required, certain shared costs will be apportioned to activities in furtherance of the objects of the Charity.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2024**

1. Accounting policies (cont.)

c) Funds accounting

Funds held by the charity are:

Unrestricted funds - These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds – These are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds – These are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

d) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

e) Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The directors consider that there are no significant areas of key judgement or estimation uncertainty other than those identified in the accounting policies above.

2. Donations and legacies

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Voluntary donations	13,794	30	13,824
	<u>13,794</u>	<u>30</u>	<u>13,824</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2024**

3. Raising funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Fundraising costs	1,575	-	1,575
	<u>1,575</u>	<u>-</u>	<u>1,575</u>

4. Charitable activities - costs

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Mosque grants	8,153	-	8,153
Zakat ul Fitr	-	30	30
Professional fees	550	-	550
	<u>8,703</u>	<u>30</u>	<u>8,733</u>

5. Staff & Trustees costs

There were no employees in the period.

During the period £NIL of expenses were incurred for the reimbursement of Trustees' expenses. The Trustees received no other remuneration in the period.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2024

6. Statement of funds

	Brought forward £	Incoming resources £	Resources expended £	Fund transfers £	Carried forward £
Restricted funds					
Zakat & Zakat ul Fitr	-	30	30	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	-	30	30	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Unrestricted funds					
General reserve	-	13,794	(10,278)	-	3,516
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	-	13,794	(10,278)	-	3,516
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Restricted Project Descriptions

Zakat and Zakat ul Fitr distribution

Zakat is a specific type of donation which is restricted to be distributed to the very poorest in society for their most urgent and vital needs. We intend to use these funds for food and water distribution in poor countries, as well as any other project that the Trustees deem fit when an appropriate project proposal is put forward.

7. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 June 2024 are represented by:			
Net current assets	3,516	-	3,516
	<hr/>	<hr/>	<hr/>
Total funds	3,516	-	3,516
	<hr/>	<hr/>	<hr/>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2024**

8. Related parties

There were no related party transactions in the period.

9. Reconciliation of cash flows from operating activities

	2024
	£
Net income / (expenditure) for the reporting period	3,516
Increase / (decrease) in creditors	550
	<hr/>
Net cash provided by operating activities	4,066
	<hr/>

10. Analysis of cash and cash equivalents

	2024
	£
Cash at bank and in hand	4,066
	<hr/>
Total of cash and cash equivalents	4,066
	<hr/>

10A. Analysis of changes in net debt

	At start of year £	Cashflows in year £	At end of year £
Cash	-	4,066	4,066
	<hr/>	<hr/>	<hr/>
	-	4,066	4,066
	<hr/>	<hr/>	<hr/>