

# **ZAWIA AID**

(A CHARITABLE INCORPORATED ORGANISATION)

## **REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025**

**ZAWIA AID (A CHARITABLE INCORPORATED ORGANISATION)**

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**FOR THE YEAR ENDED 30 JUNE 2025**

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**ZAWIA AID (A CHARITABLE INCORPORATED ORGANISATION)**

**LEGAL AND ADMINISTRATIVE INFORMATION  
FOR THE YEAR ENDED 30 JUNE 2025**

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

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 30 JUNE 2025**

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The Trustees present their report and financial statements for the year ended 30 June 2025. 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 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 YEAR ENDED 30 JUNE 2025**

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**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 year*

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 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. Thanks to the help of an increase in volunteers, the Charity has helped to run an increased number lectures and gatherings, which in turn has significantly increased the footfall of attendees.

Due to success of the current collaboration, Zawia Aid intends to continue its support of the Mosque, including through refurbishment programmes for the Mosque, including improving the Wudu and Toilet facilities to help cope with the increased attendees; Phase 1 of which was completed in the year.

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 30 JUNE 2025**

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*Review of achievements and performance for the year (continued)*

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.

**Financial review**

*Principal sources of funding*

The principal source of funding for the Charity is from individual donors. Voluntary donations received in the year amounted to £39,121 (2023-24: £13,824). Costs were kept under rigid control during the year 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 2025, the charity held reserves of £6,570 (2023-24: £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 year 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.

**Future plans**

For the upcoming year, Zawia Aid wishes to continue its partnership with Zawia Islamia Alouia Mosque and work to maintain and expand the current facilities there, in order to be better able to carry out its objects through events and lectures hosted at the venue.

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 30 JUNE 2025**

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**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:

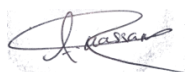
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare 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 21 April 2026 and signed on their behalf, by:



**Ali Mohammed Kassam**  
Trustee

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

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**Independent examiner's report to the Trustees of ZAWIA AID**

I report on the financial statements of the charity for the year ended 30 June 2025 which are set out on pages 9 to 17.

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 year 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 YEAR ENDED 30 JUNE 2025**

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**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: 21 April 2026

**ZAWIA AID (A CHARITABLE INCORPORATED ORGANISATION)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2025**

		<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>
	<b>Note</b>						
<b>Income from:</b>							
Donations and legacies	2	<b>35,406</b>	<b>3,715</b>	<b>39,121</b>	13,794	30	13,824
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		<b>35,406</b>	<b>3,715</b>	<b>39,121</b>	13,794	30	13,824
<b>Total income</b>		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>							
Raising funds	3	<b>420</b>	-	<b>420</b>	1,575	-	1,575
Charitable activities	4	<b>31,932</b>	<b>3,715</b>	<b>35,647</b>	8,703	30	8,733
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		<b>32,352</b>	<b>3,715</b>	<b>36,067</b>	10,278	30	10,308
<b>Net movement in funds</b>		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		<b>3,054</b>	-	<b>3,054</b>	3,516	-	3,516
<b>Reconciliation of funds</b>							
Total funds brought forward		<b>3,516</b>	-	<b>3,516</b>	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>	6	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		<b>6,570</b>	-	<b>6,570</b>	3,516	-	3,516

All incoming resources and resources expended derive from continuing activities.

The notes on pages 12 to 17 form part of these financial statements.

**ZAWIA AID (A CHARITABLE INCORPORATED ORGANISATION)**

**BALANCE SHEET  
AS AT 30 JUNE 2025**

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		2025		2024	
	Note	£	£	£	£
<b>Current assets</b>					
Cash at bank and in-hand		7,220		4,066	
		<hr/>		<hr/>	
		7,220		4,066	
<b>Creditors:</b> amounts falling due within one year		650		550	
		<hr/>		<hr/>	
<b>Net current assets</b>			6,570		3,516
<b>Net assets</b>			<hr/>		<hr/>
			6,570		3,516
<b>Funds</b>					
Unrestricted funds	6		6,570		3,516
Restricted funds	6		-		-
			<hr/>		<hr/>
			6,570		3,516
			<hr/>		<hr/>

The notes on pages 12 to 17 form part of these financial statements.

The financial statements were approved by the Trustees on 21 April 2026 & signed on their behalf, by:



**Ali Mohammed Kassam**  
Trustee

**ZAWIA AID (A CHARITABLE INCORPORATED ORGANISATION)**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2025**

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	<b>Note</b>	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by operating activities</b>	<b>9</b>	<b>3,154</b>	<b>4,066</b>
		<hr/>	<hr/>
Increase / (decrease) in cash & cash equivalents in the reporting year		<b>3,154</b>	<b>4,066</b>
		<hr/>	<hr/>
Cash & cash equivalents at the beginning of the reporting year		<b>4,066</b>	<b>-</b>
		<hr/>	<hr/>
<b>Cash &amp; cash equivalents at the end of the reporting year</b>	<b>10</b>	<b>7,220</b>	<b>4,066</b>
		<hr/>	<hr/>

The notes on pages 12 to 17 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**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 year and comprises donations collected directly or by volunteers and income from fundraising events. Income is recognised in the YEAR 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 year 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 YEAR ENDED 30 JUNE 2025**

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**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 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Voluntary donations	35,406	3,715	39,121	13,824
	<u>35,406</u>	<u>3,715</u>	<u>39,121</u>	<u>13,824</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**3. Raising funds**

	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
Fundraising costs	<b>420</b>	<b>-</b>	<b>420</b>	1,575
	<b>420</b>	<b>-</b>	<b>420</b>	1,575

**4. Charitable Costs**

	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
Mosque Grants	<b>31,282</b>	<b>3,670</b>	<b>34,952</b>	8,153
Zakat ul Fitr	<b>-</b>	<b>45</b>	<b>45</b>	30
Professional fees	<b>650</b>	<b>-</b>	<b>650</b>	550
	<b>31,932</b>	<b>3,715</b>	<b>35,647</b>	8,733

**5. Staff & Trustees costs**

There were no employees in the year (2023-24: Nil).

During the year £NIL of expenses were incurred for the reimbursement of Trustees' expenses (2023-24: £Nil).  
The Trustees received no other remuneration in the year (2023-24: £Nil).

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**6. Statement of funds**

	Brought forward £	Incoming resources £	Resources expended £	Fund transfers £	Carried forward £
<b>Current year: 2024-25</b>					
<b>Restricted funds:-</b>					
<b>Wudu Area Refurbishment</b>	-	3,670	3,670	-	-
<b>Zakat &amp; Zakat ul Fitr</b>	-	45	45	-	-
<b>Total restricted funds</b>	-	3,715	3,715	-	-
<b>Previous year: 2023-24</b>					
<b>Restricted funds:-</b>					
<b>Zakat &amp; Zakat ul Fitr</b>	-	30	30	-	-
<b>Total restricted funds</b>	-	30	30	-	-
<b>Current year: 2024-25</b>					
<b>Unrestricted funds:-</b>					
<b>General reserve</b>	-	35,406	(32,352)	-	3,054
<b>Total funds</b>	-	35,406	(32,352)	-	3,054
<b>Previous year: 2023-24</b>					
<b>Unrestricted funds:-</b>					
<b>General reserve</b>	-	13,794	(10,278)	-	3,516
<b>Total funds</b>	-	13,794	(10,278)	-	3,516



**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**6. Statement of funds (Cont.)**

**Restricted Project Descriptions**

*Wudu Area Refurbishment*

Funds have been collected specifically to refurbish the Wudu and toilet facilities of the Zawia Islamia Alouia Mosque in Birmingham; the first phase of which was completed in 2025 and the second is expected to be finished by the end of the 2026 calendar year.

*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. Any funds collected are passed on to be distributed via charity partners.

**7. Analysis of net assets between funds**

<b>(a) Current year</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>Fund balances at 31 March 2025 are represented by:</b>			
<b>Net current assets</b>	<b>6,570</b>	-	<b>6,570</b>
	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	<b>6,570</b>	-	<b>6,570</b>
	<hr/>	<hr/>	<hr/>
<b>(b) Prior year</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>Fund balances at 31 March 2024 are represented by:</b>			
<b>Net current assets</b>	<b>3,516</b>	-	<b>3,516</b>
	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	<b>3,516</b>	-	<b>3,516</b>
	<hr/>	<hr/>	<hr/>

**ZAWIA AID (A CHARITABLE INCORPORATED ORGANISATION)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**8. Related parties**

There were no related party transactions in the year (2023-24: None).

**9. Reconciliation of cash flows from operating activities**

	2025 £	2024 £
Net income / (expenditure) for the reporting year	3,054	3,516
Increase / (decrease) in creditors	100	550
<b>Net cash provided by operating activities</b>	<u>3,154</u>	<u>4,066</u>

**10. Analysis of cash and cash equivalents**

	2025 £	2024 £
Cash at bank and in hand	7,220	4,066
<b>Total of cash and cash equivalents</b>	<u>7,220</u>	<u>4,066</u>

**10A. Analysis of changes in net debt**

	At start of year £	Cashflows in year £	At end of year £
Cash at bank and in-hand	4,066	3,154	7,220
	<u>4,066</u>	<u>3,154</u>	<u>7,220</u>