09358840
CHARITY REGISTERED NUMBER:1164396

ILM FOUNDATION

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

ABU & ABU
CHARTERED CERTIFIED ACCOUNTANTS
ABU NOWSHED CENTRE
71 WORDSWORTH ROAD
SMALL HEATH, BIRMINGHAM
B10 0ED
WEST MIDLANDS

ILM FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number:	09358840
Registered Charity Number:	1164396
Chairman:	Mohammed Tosir Miah
Director:	Mohammed Tosir Miah
Trustees:	Mohammed Tosir Miah
Registered Office:	Ilm Foundation Bisley Works Golden Hillock Road B11 2PY
Accountants:	Abu & Abu Chartered Certified Accountants Abu Nowshed Centre 71 Wordsworth Road Small Heath, Birmingham B10 0ED West Midlands
Bankers:	Lloyds Bank PLC

ILM FOUNDATION

FOR THE YEAR ENDED 31 DECEMBER 2025

CONTENTS

	Page
Charity - Examiners report	1
Trustees' report	3
Balance sheet	5
Statement of financial activities	6
Schedule of funds	7
Notes	8

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ILM FOUNDATION

FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts which are set out on pages 5 to 11

Respective responsibilities of the

The trustees who are also directors of the company for the purpose of company law are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

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

a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and

b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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



Dated:8 September 2026

Abu Nowshed, FCCA
Chartered Certified Accountants
Abu Nowshed Centre
71 Wordsworth Road
Small Heath, Birmingham
B10 0ED
West Midlands

ILM FOUNDATION

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Companies Act, submit their annual report and the unaudited financial statements for the year ended 31 December 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Objectives and activities

The principal activity of the company continues to be that of providing primary Islamic education and facilitating prayer faciliti for residence. The charity also serves as a community hub where local residence can pray daily prayers. Arranges and advocates adult and children activities after school and at the weekedn.

Achievements and performance

The directors consider the activitie achieved during the year is as expected. Trustees have taken measures in place so to ensure its continued services to the community. During the year, the charity was involved in delivering various social and community projects benefitting local communities involving adults and children. It also received a grant of £6784.00 from Birmingham Disabilitya and also £5000.00 from Birmingham City council and it had acheived in delivering its objectives. In the year SEN - Special Educational Need also helped disadvantaged children through their various activities.

Financial review
Plans for future periods

The directors are adapting to post pandemic new emerging situations.

Trustees' responsibilities in relation to the financial statements

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and law). Under company law the directors must not approve the financial statements unless he is satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the director is required to:

select suitable accounting policies and then apply them consistently;

make judgments and accounting estimates that are reasonable and prudent;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable him to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees
on 8 September 2026 and signed on its behalf.



.....
Mohammed Tosir Miah
Trustee.

COMPANY NUMBER: 09358840

ILM FOUNDATION

BALANCE SHEET

AT 31 DECEMBER 2025

	Note	2025		2024	
		£	£	£	£
Current assets					
Bank Accounts		86,053		84,961	
		86,053		84,961	
Creditors					
Amounts falling due within one year	4	1,386		1,386	
Net current assets			84,667		83,575
Total assets less current liabilities			84,667		83,575
Net assets			£ 84,667		£ 83,575
Capital funds					
Unrestricted funds			84,667		83,575
Total funds			£ 84,667		£ 83,575

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Director's responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

The director acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 8 September 2026 and signed on its behalf.

.....

Mohammed Tosir Miah

The annexed notes form part of these financial statements.

ILM FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrest'd Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources			
Incoming Resources from generated funds:			
Voluntary income	313,513	313,513	253,171
Total incoming resources	313,513	313,513	253,171
Resources expended			
Costs of generating funds	65,312	65,312	59,482
Charitable activities	3,371	3,371	2,006
Governance costs	259,544	259,544	193,436
Total resources expended	328,227	328,227	254,924
Net movement in funds	(14,714)	(14,714)	(1,753)
Total funds brought forward	£ 83,575	£ 83,575	80,408
Total funds carried forward	£ 68,861	£ 68,861	£ 78,655

Details of Incoming resources and resources used are given in the notes to the financial statements.

ILM FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025		2024	
	£	£	£	£
General Fund				
Balance B/fwd	83,575		80,408	
Surplus for the year	1,092		3,167	
		84,667		83,575
Total funds at 31 December 2025		£84,667		£83,575

1. Accounting policies

The financial statements have been prepared under the historical cost convention in accordance with the accounting policies set out below.

These financial statements have been prepared in accordance with FRS102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Cashflow statement
The Company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

Incoming resources
All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Turnover
Turnover comprises the invoiced value of goods and services supplied by the charity from its activities from evening Maktab and Weekend classes.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and Machinery - 20% per annum of cost
Fixtures and Fittings - 20 % per annum of cost

2. Turnover

Turnover is attributable solely to continuing operations from charitable from one activity that of marketing.

3. Staff costs

The average number of persons employed by the company, including director, during the year was as follows:

	2025	2024
Administration	10	10

The aggregate payroll costs of these persons were as follows:

	2025 £	2024 £
Wages and salaries	242,635	177,121
	£242,635	£177,121

4. Creditors

Amounts falling due within one year:-

	2025 £	2024 £
Sundry Creditors	1,386	1,386
	£ 1,386	£ 1,386

5. Incoming resources

	Unrest'd Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Voluntary Income			
Donations	186,860	186,860	187,616
Rental Income	4,185	4,185	0
Tuition Fees	105,582	105,582	32,530
Building Donations	16,886	16,886	33,025
	313,513	313,513	253,171
Other incoming resources			
Grant	11,784	11,784	2,740
SEN Donations	4,022	4,022	2,180
	15,806	15,806	4,920

6. Costs of generating funds

	2025 £	2025 £	2024 £
Rent rates and service costs	52,169		51,248
Utility Cost	12,647		8,234
Property repairs and maintenance	496		0
		65,312	111,651

7. Charitable activities

	2025 £	2025 £	2024 £
Travel and Subsistence	3,371		2,006
		3,371	2,006

8. **Governance costs**

	2025 £	2025 £	2024 £
Insurance	288		133
Telecommunications	1,280		4,325
Printing, Stationery & Postage	9,159		3,526
Subscriptions	3,366		692
Bank charges	6		206
Book purchased	0		2,518
Social activities	818		675
Project activities	176		2,313
Wages and salaries - Administration	242,635		177,121
Depreciation - Admin - owned assets	0		123
Accountancy	1,816		1,804
		259,544	193,436