Charity registration number: 1169490

Quba Initiative

Report and Accounts

31 December 2025

QUBA INITIATIVE

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Charity information

Trustees	Mubarakhusain Dawood Amjed Zafar Mohammed Mohasan Anwar
Charity number (England and Wales)	1169490
Principal address	213 Errwood Road Manchester Greater Manchester M19 1JB
Independent examiner	Mobeen Ismail Reed Dawson Ltd 40C Preston New Road Blackburn BB2 6AH

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Trustees annual report

For the year ended 31 December 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.
The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity aims to provide relief to poverty and promote Islamic learning and spirituality in Manchester and surrounding areas. These aims are delivered by the provision of essential food items to families in need, the organisation of courses, lectures and conferences on Islamic sacred knowledge and the holding gatherings of prayers and remembrance of God and Prophet Muhammad (peace and blessings be upon him).

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During the year, Quba Initiative focused its efforts on delivering Islamic classes, courses, and gatherings on a monthly and weekly basis. This included but was not limited to:

-The Book of Assistance – Monthly spirituality class delivered in a physical gathering as well as broadcast live online
-Female Purity – A ladies class covering rulings pertaining specifically to females
-Al-Isra wal Mi’raj – A gathering to remember the Night Journey and Heavenly Ascent
-The Spiritual Wisdoms of Ibn Ata Allah – A ladies class covering the famous Wisdoms of the great saint
-Burdah Night with Shaykh Idris al-Fasi al-Fihri – A gathering to sing the famous Poem of the Cloak
-The Night of Mid Sha'ban – A men’s gathering to reap blessings from the blessed night
-Ramadan Matters – A seminar to prepare for the blessed month of Ramadan
-Gnosis: The Quranic Imperative – An event focusing on the importance of the Quran
-Marriage Workshop – A specific workshop to address marriage related to questions and issues
-Classes and Gatherings with Shaykh Salman - During a 6-week period we had in-person classes with Shaykh Salman. Weekly classes on Fiqh, Aqidah and Arabic Grammar and weekly Gatherings of Remembrance.
-Brothers Summer Retreat – A weekend retreat of study and companionship
-Manchester Monthly Mawlid – A monthly spiritual gathering of praise and remembrance for the whole community, delivered in person and broadcast live online
-Weekly Mawlid – A small scale, informal weekly spiritual gathering of praise and remembrance

Other activities held during the year in service to the local community included:

- Virtues Tour – Annual UK Tour celebrating the life of the Prophet Muhammad (peace and blessings be upon him). The tour was hosted in Manchester with more than 800 attendees.
- Palestinian Dates – Distribution of high quality Palestinian Medjoul dates and oil before the month of Ramadan

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Trustees annual report

For the year ended 31 December 2025

Financial review

The charity's financial position at the end of the year ended 31 December 2025

The financial position of the charity at 31 December 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	2025	2024
	£	£
Net income/(expenditure)	4,616	(10,821)
Total unrestricted funds	16,597	11,981
Less: tangible fixed assets held for charitable use	(295)	(443)
Free reserves	16,302	11,538

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. At the year end, free reserves were within the trustees' target range of three to six months' expenditure.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. New trustees are recruited and appointed by the existing trustees in accordance with the provisions of the trust deed.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mubarakhusain Dawood	(Appointed 18 May 2024)
Amjed Zafar	(Appointed 18 May 2024)
Mohammed Mohasan Anwar	(Appointed 18 May 2024)

The trustees report was approved by the Board of Trustees.

Amjed Zafar
Trustee
15 October 2026

QUBA INITIATIVE

Statement of trustees responsibilities

For the year ended 31 December 2025

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

The law applicable to charities in England and Wales 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 year.

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 operation.

The trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

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Independent examiner's report

For the year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Quba Initiative (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement
Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

M. Ismail

Mobeen Ismail
Reed Dawson Ltd
40C Preston New Road
Blackburn
BB2 6AH

15 October 2026

QUBA INITIATIVE

Statement of financial activities

Including income and expenditure account

For the year ended 31 December 2025

	Note	2025	2024
		£	£
Income from:			
Donations and legacies	**2**	56,154	35,664
Other trading activities	**3**	-	-
Total income		**56,154**	**35,664**
Expenditure on:			
Charitable activities	**4**	51,538	46,485
Total expenditure		**51,538**	**46,485**
Net income / (expenditure)		**4,616**	**(10,821)**
Reconciliation of funds			
Fund balances brought forward		11,981	22,802
Fund balances carried forward		**16,597**	**11,981**

All amounts relate to unrestricted funds. The statement includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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Balance sheet

As at 31 December 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	**9**	295	443
Current assets			
Cash at bank and in hand		16,902	12,102
Creditors due within one year	**10**	(600)	(564)
Net current assets		**16,302**	**11,538**
Total net assets		**16,597**	**11,981**
The funds of the charity			
Unrestricted funds	**11**	16,597	11,981
Total funds		**16,597**	**11,981**

Approved by the trustees on 15 October 2026

Amjed Zafar

Trustee

QUBA INITIATIVE

Notes to the financial statements

For the year ended 31 December 2025

1 Accounting policies

1.1 Accounting convention

The accounts are prepared under the historical cost convention in accordance with the governing document, the Charities Act 2011, FRS 102 and the Charities SORP (FRS 102), second edition 2019. The charity is a public benefit entity. The accounts are in sterling, rounded to the nearest pound. The charity has taken advantage of the SORP exemption from preparing a cash flow statement.

1.2 Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue operating for the foreseeable future and adopt the going concern basis.

1.3 Charitable funds

Unrestricted funds are available at the trustees' discretion in furtherance of the charity's objectives. All funds presented in these accounts are unrestricted.

1.4 Income

Income is recognised when entitlement exists, performance conditions have been met, the amount can be measured reliably and receipt is probable. Cash donations are recognised on receipt. Other donations are recognised when notified, subject to performance conditions. Gift Aid is recognised with the donation. Legacies are recognised on receipt or when a known distribution is notified and receipt is expected; otherwise treated as contingent assets.

1.5 Expenditure

Expenditure is recognised when there is a legal or constructive obligation, settlement is probable and the amount is reliably measurable. Costs are classified by activity. Direct costs are allocated directly; shared and support costs are apportioned on a basis consistent with use of resources.

1.6 Tangible fixed assets

Equipment is measured at cost less accumulated depreciation and impairment. Depreciation writes off cost less residual value over useful life: plant and equipment, 25% per annum straight line. Disposal gains or losses are proceeds less carrying amount, recognised in the SOFA.

1.7 Impairment

Carrying amounts are reviewed at each reporting date for indicators of impairment. Where an indicator exists, recoverable amount is estimated and any impairment loss recognised.

1.8 Cash and financial instruments

Cash equivalents include cash, call deposits and highly liquid investments with original maturities of three months or less. Overdrafts are liabilities. Basic financial assets and liabilities are initially measured at transaction price, or present value where financing exists, and subsequently at amortised cost. Amounts due within one year are not amortised. Liabilities are derecognised when discharged, cancelled or expired.

1.9 Employee benefits

Unused holiday entitlement is recognised as employees provide services. Termination benefits are recognised when the charity is demonstrably committed to terminate employment or provide benefits. No staff costs are reported for either year.

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Notes to the financial statements

For the year ended 31 December 2025

2 Income from donations and legacies	**2025**	**2024**
	£	**£**
Donations and gifts	56,154	35,664

3 Income from other trading activities	**2025**	**2024**
	£	**£**
Fundraising events	-	-

4 Expenditure on charitable activities	**2025**	**2024**
	£	**£**
Depreciation and impairment	148	148
Charitable expenditure	23,223	21,058
Classroom teaching	11,348	12,755
Event hire	13,113	9,656
Total direct costs	**47,832**	**43,617**
Share of support and governance costs (see note 5)	3,706	2,868
Total charitable expenditure	**51,538**	**46,485**
Analysis by fund		
Unrestricted funds	51,538	46,485

5 Support costs allocated to activities	**2025**	**2024**
	£	**£**
Insurance	644	99
Postage and stationery	1,074	233
Sundries	-	123
Computer and IT costs	139	503
Volunteer expenses	674	1,220
Governance costs	816	690
Telephone and internet	147	-
Equipment repairs and maintenance	174	-
Bank charges	38	-
Total support and governance costs	**3,706**	**2,868**
Allocated to charitable activities	3,706	2,868

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Notes to the financial statements

For the year ended 31 December 2025

6 Trustees

No trustees or connected persons received remuneration or benefits during the year.

	2025	2024
	£	£
Trustee expenses reimbursed	-	-

7 Staff costs

There were no staff costs in 2025 or 2024. No employees received emoluments exceeding £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets	2025	2024
	£	£
Cost		
At 1 January	1,055	464
Additions	-	591
Disposals	-	-
At 31 December	**1,055**	**1,055**
Depreciation and impairment		
At 1 January	612	464
Charge for the year	148	148
On disposals	-	-
At 31 December	**760**	**612**
Carrying amount at 31 December	**295**	**443**

10 Creditors due within one year	2025	2024
	£	£
Accruals and deferred income	600	564

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Notes to the financial statements

For the year ended 31 December 2025

11 Unrestricted funds	**2025**	**2024**
	£	**£**
General funds at 1 January	11,981	22,802
Incoming resources	56,154	35,664
Resources expended	(51,538)	(46,485)
General funds at 31 December	**16,597**	**11,981**

12 Related party transactions

There were no disclosable related party transactions during the year (2024: none).