Charity registration number 1171255

KANZ-UL-IMAN JAMIA MOSQUE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

KANZ-UL-IMAN JAMIA MOSQUE

LEGAL AND ADMINISTRATIVE INFORMATION

Chairman	Haji Mushtaq Hussain
Secretary	Haji Abdul Sattar
Charity number	1171255
Principal address	Binfield Street Tipton DY4 8LS
Independent examiner	Kaiser Nouman Nathan LLP 57 Alfred Street Sparkbrook Birmingham B12 8JP
Bankers	HSBC Dudley West Midlands

KANZ-UL-IMAN JAMIA MOSQUE

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KANZ-UL-IMAN JAMIA MOSQUE

TRUSTEES 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 Kanz-Ul-Iman Jamia Mosque's [governing document], the Charities Act 2011 and "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).

Objectives and activities

Kanz-Ul-Iman Jamia Mosque is a Charity Organisation. It is registered with the Charity Commissions (No. 1171255) and constituted by Deed of Trust.

The Charity is administered by a Trust Committee.

The principal object of the Charity is to provide a Place of Worship, Religious Teachings and Education Centre for the benefit of the local community.

Policies are in place for recruitment, anti-bullying and safeguarding but not regulated by any other organisation and no serious incident reported or needed.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Kanz-Ul-Iman Jamia Mosque should undertake.

The focus for coming year will be to resume works on the mosque extension and to finalise use of the annex. Currently we have a high number of students and to further enhance our education system we will be looking into expanding the curriculum by introducing a hifz class. Engagement with our youth and community is an area that we will be focusing on also.

Achievements and performance

Financial review

It is the policy of the Kanz-Ul-Iman Jamia Mosque 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 Kanz-Ul-Iman Jamia Mosque's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Kanz-Ul-Iman Jamia Mosque is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:
Haji Mushtaq Hussain (Resigned on 29/03/2026)
Haji Amir Zaman
Haji Abdul Sattar
Haji Muhammed Shahban
Muhammed Younis (Resigned on 29/03/2026)
Mohammed Ashraf
Haji Allah Ditta (Resigned on 29/03/2026)
Habib Khan
Mohammed Siddique (Resigned on 29/03/2026)

Muhammed Maqbool (Resigned on 29/03/2026)
Mohammad Azam (Resigned on 29/03/2026)
Tariq Karim
Haji Ghulam Nabi (Appointed on 29/03/2026)
Mohammed Sharaz (Appointed on 29/03/2026)
Majid Khan (Appointed on 29/03/2026)

Status
Kanz-Ul-Iman Jamia Mosque is a Registered Charity.

The Trustees report was approved by the Board of Trustees.

Haji Amir Zaman
(Chair)

Dated: 15 October 2026

KANZ-UL-IMAN JAMIA MOSQUE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KANZ-UL-IMAN JAMIA MOSQUE

We report to the Trustees on our examination of the financial statements of Kanz-Ul-Iman Jamia Mosque (the Kanz-Ul-Iman Jamia Mosque) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the Kanz-Ul-Iman Jamia Mosque you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

We report in respect of our examination of the Kanz-Ul-Iman Jamia Mosque's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination, we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts 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.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1 accounting records were not kept in respect of the Kanz-Ul-Iman Jamia Mosque as required by section 130 of the 2011 Act; or

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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

We 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.



Nouman Shahzad
for and behalf of
Kaiser Nouman Nathan LLP
57 Alfred Street
Sparkbrook
Birmingham
B12 8JP

Dated: 15 October 2026

KANZ-UL-IMAN JAMIA MOSQUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
Income from:			
Charitable activities	3	105,628	78,625
Expenditure on:			
Charitable activities	4	70,433	61,434
Net income for the year/ Net movement in funds		35,195	17,191
Fund balances at 1 January 2025		478,808	461,617
Fund balances at 31 December 2025		514,003	478,808

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

KANZ-UL-IMAN JAMIA MOSQUE

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	8		2,365,559		2,368,192
Current assets					
Cash at bank and in hand		53,801		17,492	
Creditors: amounts falling due within one year	9	(527)		(2,046)	
Net current assets			53,274		15,446
Total assets less current liabilities			2,418,833		2,383,638
Net assets excluding pension liability			2,418,833		2,383,638
The funds of the Kanz-Ul-Iman Jamia Mosque					
Unrestricted funds			2,418,833		2,383,638
			2,418,833		2,383,638

The financial statements were approved by the Trustees on 15 October 2026

Haji Amir Zaman

1 Accounting policies

Charity information

Kanz-Ul-Iman Jamia Mosque is a registered charity (Charity number: 1171255).

1.1 Accounting convention

The financial statements have been prepared in accordance with the Kanz-Ul-Iman Jamia Mosque's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The Kanz-Ul-Iman Jamia Mosque is a Public Benefit Entity as defined by FRS 102.

The Kanz-Ul-Iman Jamia Mosque has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Kanz-Ul-Iman Jamia Mosque. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Kanz-Ul-Iman Jamia Mosque has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the Kanz-Ul-Iman Jamia Mosque is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Kanz-Ul-Iman Jamia Mosque has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is included in the financial statements on an accruals basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0% on written down value
Fixtures and fittings	25% on written down value
Car Park	0% on written down value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Kanz-Ul-Iman Jamia Mosque reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Kanz-Ul-Iman Jamia Mosque's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Kanz-Ul-Iman Jamia Mosque is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Kanz-Ul-Iman Jamia Mosque's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	2025	2024
	£	£
Donations	105,628	78,625

4 Charitable activities

	2025 £	2024 £
Staff costs	40,661	27,164
Depreciation	2,632	3,509
Bank charges	437	360
Water	1,892	977
Light & heat	9,352	11,458
Printing, postage & stationery	520	480
Telephone	941	895
Repairs & maintenance	7,855	8,839
Cleaning	187	223
Insurance	4,018	3,760
Other professional fees	578	2,509
Accountants fees	1,360	1,260
	70,433	61,434

5 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	2,632	3,509

6 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	5	3

Employment costs	2025 £	2024 £
Wages and salaries	40,661	27,164
	40,661	27,164

6 Employees (Continued)

There were no employees whose annual remuneration was more than £60,000.

7 Taxation

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

8 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Car Park	Total
	£	£	£	£
Cost				
At 1 January 2025	2,201,684	23,567	155,980	2,381,231
Additions	-	-	-	-
At 31 December 2025	2,201,684	23,567	155,980	2,381,231
Depreciation and impairment				
At 1 January 2025	-	13,039	-	13,039
Depreciation charged in the year	-	2,632	-	2,632
At 31 December 2025	-	15,671	-	15,671
Carrying amount				
At 31 December 2025	2,201,684	7,895	155,980	2,365,559
At 31 December 2024	2,201,684	10,528	155,980	2,368,192

The estimated market value of the freehold property is estimated by the Management Committee to be in excess of £2,000,000. The additions to the fixed assets include expenditure such as building costs, labour costs and legal & professional fees relating to the mosque extension.

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	187	246
Trade creditors	-	900
Other creditors	-	-
Accruals and deferred income	340	900
	527	2,046

10 Retirement benefit schemes

	2025	2024
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	-	-

The Kanz-Ul-Iman Jamia Mosque operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Kanz-Ul-Iman Jamia Mosque in an independently administered fund.

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	2,383,638	105,628	(70,433)	2,418,833

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	2,366,447	78,625	(61,434)	2,383,638

12 Related party transactions

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