Charity registration number 518022

MADRASSA ZIA UL QURAN

(MOSQUE AND RELIGIOUS TEACHING INSTITUTE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

MADRASSA ZIA UL QURAN
(MOSQUE AND RELIGIOUS TEACHING INSTITUTE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Khawaja Mohammed Shafique Mohammed Farooq Mohammed Younas Shah Ban Mohammed Younis Mohammed Khalil Walayat Hussain Rashid Ahmed
Chairperson	Mr Khawaja Mohammed Shafique
Treasurer	Mr Mohammad Younis
Secretary	Mr Muhammad Nawaz
President	Mr Mohammed Younas
Charity number	518022
Principal address	233 St Saviours Road Saltley Birmingham B8 1ER
Independent examiner	Kaiser Nouman Nathan LLP 57 Alfred Street Sparkbrook Birmingham B12 8JP
Bankers	Barclays Bank PLC 534 Coventry Road Small Heath Birmingham B10 0UZ

MADRASSA ZIA UL QURAN
(MOSQUE AND RELIGIOUS TEACHING INSTITUTE)

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MADRASSA ZIA UL QURAN
(MOSQUE AND RELIGIOUS TEACHING INSTITUTE)

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 Madrassa Zia Ul Quran'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

The Madrassa Zia Ul Quran's object is to provide a place of worship and religious teaching and education for the benefit of local Muslim Community. The policies adopted in furtherance of these objects are same as last year and there has been no change in these during the year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Madrassa Zia Ul Quran should undertake.

Funds are being held in cash to finance building expansion and possible investment to ensure future operations and revenues.

Achievements and performance

Financial review

It is the policy of the Madrassa Zia Ul Quran 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 Madrassa Zia Ul Quran’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 Madrassa Zia Ul Quran 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:

Khawaja Mohammed Shafique
Mohammed Farooq
Mohammed Younas
Shah Ban
Mohammed Younis
Mohammed Khalil
Walayat Hussain
Rashid Ahmed

The Trustees report was approved by the Board of Trustees.

Mr Khawaja Mohammed Shafique
Chairperson

20 October 2026

MADRASSA ZIA UL QURAN
(MOSQUE AND RELIGIOUS TEACHING INSTITUTE)
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MADRASSA ZIA UL QURAN

I report to the Trustees on my examination of the financial statements of Madrassa Zia Ul Quran (the Madrassa Zia Ul Quran) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the Madrassa Zia Ul Quran you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Madrassa Zia Ul Quran's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I 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.

I 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.

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 Madrassa Zia Ul Quran 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.

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.

Nouman Shahzad
for and behalf of

Kaiser Nouman Nathan LLP
57 Alfred Street
Birmingham
B12 8JP

Dated: 20th October 2026

MADRASSA ZIA UL QURAN
(MOSQUE AND RELIGIOUS TEACHING INSTITUTE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Charitable activities	**3**	136,122	164,730
Expenditure on:			
Charitable activities	**4**	168,609	137,395
Net deficit for the year/ Net movement in funds		32,487	27,335
Fund balances at 1 January 2025		1,912,635	1,885,300
Fund balances at 31 December 2025		1,880,148	1,912,635

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

All income and expenditure derive from continuing activities.

MADRASSA ZIA UL QURAN
(MOSQUE AND RELIGIOUS TEACHING INSTITUTE)
STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Property, plant and equipment	**8**		1,426,739		1,358,078
Current assets					
Trade and other receivables	**9**	1,805		1,802	
Cash at bank and in hand		453,622		555,337	
		455,427		557,139	
Current liabilities	**10**	(2,018)		(2,582)	
Net current assets			453,409		554,557
Total assets less current liabilities			1,880,148		1,912,635
Income funds					
Unrestricted funds			1,880,148		1,912,635
			1,880,148		1,912,635

The financial statements were approved by the Trustees on 20 October 2026

Mr Khawaja Mohammed Shafique
Chairperson

1 Accounting policies

Charity information

Madrassa Zia Ul Quran is a registered charity in England (Registration number: 518022).

1.1 Accounting convention

The financial statements have been prepared in accordance with the Madrassa Zia Ul Quran'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 Madrassa Zia Ul Quran is a Public Benefit Entity as defined by FRS 102.

The Madrassa Zia Ul Quran 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 Madrassa Zia Ul Quran. 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 Madrassa Zia Ul Quran 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.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Madrassa Zia Ul Quran.

1.4 Income

Income is recognised when the Madrassa Zia Ul Quran 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 Madrassa Zia Ul Quran 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)**

Legacies are recognised on receipt or otherwise if the Madrassa Zia Ul Quran has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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.

1.6 Property, plant and equipment

Property, plant and equipment 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	2% per annum on net book value
Fixtures and fittings	15% per annum on net book 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 non-current assets

At each reporting end date, the Madrassa Zia Ul Quran 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.

1.9 Financial instruments

The Madrassa Zia Ul Quran has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Madrassa Zia Ul Quran's balance sheet when the Madrassa Zia Ul Quran becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include trade and other receivables 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.

Basic financial liabilities

Basic financial liabilities, including trade and other payables 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 payables 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 payables 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 Madrassa Zia Ul Quran's contractual obligations expire or are discharged or cancelled.

1.10 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 Madrassa Zia Ul Quran is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Madrassa Zia Ul Quran'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

	Unrestricted 2025 £	Unrestricted 2024 £
Donations and Legacies	136,122	164,730
Other Income	.	
	136,122	164,730

4 Charitable activities

	2025 £	2024 £
Wages & NIC	64,335	55,562
Depreciation	30,984	29,828
Rates and Insurance	15,193	8,081
Light & Heat	26,657	23,955
Telecommunication & Postage	389	389
Books and Stationery	2,258	1,100
Repairs and Alarm Maintenance	15,002	5,572
Book keeping	540	540
Accountancy fee	1,500	1,500
Cleaning and Waste disposal	6,101	7,168
Sundry expenses	5,650	3,700
	168,609	137,395
	32,487	27,335

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Madrassa Zia Ul Quran during the year.

6 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	5	4

6 Employees (Continued)

	2025 £	2024 £
Wages and salaries	64,335	55,562

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

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8 Property, plant and equipment

	Fr ehold land an buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2025	1,957,084	70,758	2,027,842
Additions	99,100	545	99,645
At 31 December 2025	2,056,184	71,303	2,127,487
Depreciation and impairment			
At 1 January 2024	612,538	57,226	669,764
Depreciation charged in the year	28,873	2,111	30,984
At 31 December 2025	641,411	59,337	700,748
Carrying amount			
At 31 December 2024	1,344,546	13,532	1,358,078
At 31 December 2025	1,414,773	11,966	1,426,739

9 Trade and other receivables

Amounts falling due within one year:	2025 £	2024 £
Trade receivable	1,805	1,802

10 Current liabilities

	2025 £	2024 £
Other taxation and social security	88	518
Trade payables	430	564
Accruals and deferred income	1,500	1,500
	2,018	2,582

11 Related party transactions

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