

REGISTERED CHARITY NUMBER: 1201384

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON**

Prestons & Jacksons Partnership LLP
Statutory Auditors
364 - 368 Cranbrook Road
Ilford
Essex
IG2 6HY

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

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FOR THE YEAR ENDED 31 MARCH 2024**

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QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

Note: Quwwat-ul-Islam Society Newham London were granted CIO Status on 19th December 2022. As per Charities Commission, for Charitable Incorporated Organisations (CIOs) in the UK, the Charity Commission requires that the first annual general meeting (AGM) must be held within 18 months of the CIO's. Said meeting took place on Sunday 19th May 2024 and was minuted.

History of QIS

QIS was established over 35 years ago and the primary purpose at the time was to provide a place for Friday prayer (Jummah) and religious classes for the Muslim children. However, nobody envisaged at the time this was the birth of one of the key Masjids in East London and especially in Newham.

In 1975, Trinity Church Hall in East Street Manor Park was hired on a weekly basis to establish weekly Friday prayers organised by a handful of Muslims. As the community grew and the demand increased, some key community members courageously purchased a property on the corner of Upton Lane and Skelton Road in 1984.

In 1986 the community took the opportunity to purchase a 62-66 Upton Lane. This was a major step forward by the community which enabled them to establish a solid foundation for QIS today.

OBJECTIVES AND ACTIVITIES

Aims

The objectives of QIS are set out in the charity's governing constitution document and is as follows:

The Society is established to advance the religion of Islam in accordance with the Quran and the Sunnah of Prophet Muhammad (Peace be upon him), Ahle Sunnah Wal-Jammah, following the Hanafi fiqh, Deobandi and Tablighi Jamaat to promote cultural and educational activities to provide a Masjid and other facilities to a high religious standard of education facilities and associated ceremonies.

Objectives

QIS's objectives are guided by the Islamic faith and strategies in how best to deliver this to the community to fulfil its charitable aims. After each annual general meeting (AGM), Trustees review objectives and activities to ensure they continue to reflect QIS's aims and as part of this review, trustees have considered the Charities Commission general guidance on public benefit and in particular supplementary guidance on the advancement of religion for public benefit. QIS's aim remains to provide facilities where Muslims can practice their Islamic faith, provide Islamic and national curriculum education and to also provide community facilities for all inhabitants of Newham through our recent acquirement of new building.

Public Benefit by the Society

The trustees have taken regard of and comply with the Charity Commission's public benefit guidance as it applies to the charity.

Other benefit to the community is to provide a clean, safe and hospitable area to offer congregational prayers, part-time Islamic education to boys and girls between the ages of 5-15, Islamic matrimonial service, spiritual nurturement and Islamic girls school.

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Volunteers

Volunteers are important resources to help QIS deliver on their aims and objectives and we are very fortunate to have a network of volunteers who regularly give up their time and expertise. As mentioned, all Trustees also give their time freely and their professions range from white collar, blue collar and business owners. All volunteers working with children undergo DBS checks.

Employees

QIS employs over 100 members of staff with the bulk of them providing Islamic and Ofsted regulated national curriculum education. QIS also employs a fulltime caretaker and 3 Imams.

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

QIS carries out a wide range of activities to fulfil its charitable aims. The trustees strongly believe the activities summarised below provide benefit to those who worship at QIS Masjid and the wider community. Below are just some of the activities provided:

Religious Activities

> **Congregational Prayers (Salaah):** QIS masjid is open 7x365 days a year for the religiously prescribed 5 daily prayers and for activities associated to spiritual connection and association. Friday midday prayer (Jumuah) is our busiest prayer, so much so we have provided 2 Jumuah prayers to cater for the needs of the community. We also provide facilities for Eid Prayer twice a year catering to the needs for the community

> **Ramadhan and Eid:** QIS provides provisions for the community to attend during Ramadhan, participate in spiritual talks and break their fast sunset for 30 days by providing water and dates for each attendee.

> **Funeral facilities:** We provide dedicated funeral service to wash and shroud the deceased with trained volunteers in line with the teachings of Islam. The volunteers are made up of members of our local community.

> **Islamic Marriage (Nikah):** QIS provides Nikah service for couples to get married in line with Islamic principles

> **Religious education:** QIS provides a complete Islamic education system for children between the ages of 4.5 years to 16 years 7 days a week according to ways taught by our Prophet Mohammad (S.A.W). QIS also offers female only Alimiyah classes. These classes are similar to a degree or MSc where advanced Islamic education is provided to females who wish to advance their Islamic knowledge and potentially go on to become Islamic teachers

> **Adult religious classes:** QIS Provides classes taught by religious teachers according to ways taught by our Prophet Mohammad (S.A.W) during the week.

> **Spiritual Gatherings:** Spiritual talks take place by respected and experienced scholars 2-3 times a week in the evening after the Esha prayer. We also regularly extend invites to spiritual scholars to attend QIS and deliver uplifting and spiritual talks to our community for the benefit of the community. These talks are also live streamed and also available for playback via a mobile app.

> **QIS Girls School:** QIS provides a female only school offering regulated by Ofsted in a separate building starting from early years to Year 11. The Girls school also offers a compulsory Islamic education curriculum within the school.

> **Youth Programmes:** QIS host a monthly event for the youth to come along and listen to talks on topics affecting our community such as gangs, knife crime, drugs etc with food provided after the event.

> **Islamic Awareness:** QIS collaborates with Muslim Council of Britain (MCB) by participating in My Mosque Open day where people of faiths and backgrounds are invited to QIS to view the masjid and ask questions.

> **Fundraising Activities:** QIS regularly facilitate fundraising events for both QIS itself and other registered charities both in the UK and Abroad to allow our community the opportunity to support other charities in their fundraising activities

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

> **Marriage counselling:** Free marriage counselling provided by our religious scholars (First Sunday of Every Month).

> **Cultural School visits:** QIS regularly liaises with schools both within Newham and outside of Newham where students visit QIS masjid, meet with our local imam and hold Q&A Sessions

Community Activities

QIS's community hall situated within the QIS Girls school serves a dual purpose to provide a safe space for recreational activities and available to hire on commercial terms. Some are QIS lead initiatives are some are initiatives led by external organisations providing benefit to the community. The Hall is regularly for events such as:

> **Wedding Events:** The school dining hall is available for commercial hire for events such as weddings. Over the course of the year, the hall has been hired in excess of 30 times.

> **Guest Events:** QIS have used the dining halls on a number of occasions to serve guests and members of the community after an event.

> **Recreational activities:** Such as karate classes, male and female exercise classes

> **Health and wellbeing:** QIS facilitate an annual British Medical Association event run by local Dr's volunteering their time and experience to perform health checks for free to anyone wishing to attend. BMA also provide separate Lifesaving seminars for the community

QIS Girls School

QIS offers an Ofsted regulated one form through school starting from early years to Year 11 for any student satisfying the entrance criteria. The school senior leadership team (SLT) is made up a Head teacher, Deputy Head Teacher and Primary and Secondary phase leads. All staff receive staff training and are Enhanced DBS checked.

Partnership and connected organisations

QIS is connected with the following individuals and organisations:

- Richard House Hospice
- Canning Town Hostel
- Elmhurst Primary school
- Park Primary School
- Upton Lane Methodist church
- Charities such as Human Relief, Islamic Relief, Muslim Aid, Ummah Welfare Trust, Al-Imdaad Foundation
- London Borough of Newham and its councillors
- London Fire Brigade
- Local member of Parliament (Stephen Timms and Lynn Brown)
- Newham Police deputy chief constable

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Other activities

An important objective after being granted CIO status was to update the land registry deeds to remove individually named trustees and replace with Quwwat-ul-Islam which was completed 10th October 2023.

FINANCIAL REVIEW

Principal funding sources

Our principal sources of funding are from the following sources

- Specific Fundraised projects
- Donations from weekly Friday prayer (Cash and Contactless)
- Contactless Donations points around the Masjid
- Donation boxes around the Masjid
- Monthly Standing orders

Investment policy and objectives

QIS has no long-term investments. Our cash reserves are held in a high street non-interest bearing deposit account accessible by the Finance and Fundraising team only exercising segregation of duties.

Reserves policy

QIS Trustees operate on a basis of holding funds for 4-6 months to meet operational costs for the organisation.

Funds in Surplus

Total incoming resources amounted to £2,215,225 (2023: £944,505) while total outgoing resources were £1,951,216 (2023: £1,075,584) which led to a net income of £264,009 (2023: Deficit of £131,079) generated in the year.

As a result, total funds carried forward were £3,212,854 (2023: £2,948,845) all of which are unrestricted.

FUTURE PLANS

- Expansion of the building to allow funeral services to take place
- Segregated female facilities with dedicated female entrance to allow women to come to the masjid
- Expansion of the conservatory area to increase our Islamic education admin office and kitchen area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Quwwat-ul-Islam Society Newham London (QIS), is constituted as a Incorporated Charitable Organisation (ICO) registered with the Charity Commission on 19th December 2022 under charity number 1201384 and governed by its constitution governing document.

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of Executive Committee and Trustees

Recruitment of suitable and appropriate trustees is clearly laid out in QIS's constitution and further supported by QIS's Byelaws and policy documents which are adhered to.

Essentially, every three years, QIS's constitution stipulates 1/3 of the trustees must remain in office and the remaining 2/3 must retire from office. Recruitment of new trustees takes place (depending on eligibility) at an AGM by members present who are able to decide by voting who should be appointed to fulfil the vacant 2/3 position. The Trustees believe this approach fosters fairness, transparency and integrity and enables positive relations between the trustees and people of the local community QIS serves.

Organisational structure

The charity Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration of other financial benefits.

The Trustees meet together as a body monthly and are responsible for all decisions taken in relation to the running the Masjid, Islamic Girls School, Community facilities and the activities provided by the charity to in the smooth running of the charity, the Trustees have setup a number of sub-committees with a lead assigned to each to help oversee all aspects of the charity work. The make-up of the Sub-Committee and Trustees aligned to those Sub Committee can be found in the section titled Reference and Administrative Information.

The Sub-Committees meet as often as they need to during the course of 1 month and the Sub-Committee leads prepare a monthly report which is presented at the mandatory Trustees meeting which takes place on the first Tuesday of the following month. The monthly report template prescribes information such as Overall goals of Sub-Committee, activities worked on during the month, if Challenges were faced, Support from other Sub-Committees required (if any) and any decisions requiring approval by the full board of Trustees (which forms an agenda item at the full board monthly meeting). Formation of Sub Committee is formalised by an approved policy.

The Full Board monthly meeting is chaired by the President and facilitated by the Secretary which includes creation of a Meeting Information pack distributed to members 24 hours before the full board meeting comprising of an Agenda and compiled monthly report from each sub-committee.

Induction and training of new trustees

New Trustees are provided with QIS's constitution and a series of knowledge sharing sessions take place to allow newly appointed trustees are steadily brought up to speed. QIS Governance Framework outlines the structure, roles, responsibilities, and procedures that ensure the effective management and governance of the organization and is designed to align with the constitution of QIS and provide clarity to trustees and subcommittee members on their duties.

Trustees are also provided with relevant material available on the Charities Commission website related to training and awareness i.e. 5-minute guides on various topics. Trustees must also complete Charities Commissions Trustees quiz as part of their induction.

Trustees must also complete a Disclosure Services Barring check to ensure Trustees are do not have a criminal record and are able to work children and vulnerable adults/groups within the any of QIS's activity settings.

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have assessed the risks faced by QIS and used the guidance provided by Charities Commission titled "Charities and risk management (CC26)" to formulate and draw up an appropriate risk management plan and risk management matrix to identify risks by area of activity, nature of those risks, likelihood of those risks materialising and measures taken to manage them. Trustees review the risks once per quarter and are satisfied that the necessary mitigation measures are in place to manage the identified risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1201384

Principal address

62-66 UPTON LANE
LONDON
E7 9LN

Trustees

Idris Ibrahim - Appointed on 19th May 2024
Asif Patel - Appointed on 19th May 2024
Feroz Chamadiya - Appointed on 19th May 2024
Suhayl Oughradar - Appointed on 19th May 2024
Mr Saeed Y Mohamed - Resigned on 19th May 2024
Mr Ismail Patel - Resigned on 19th May 2024
Mr Zubair A Patel - Resigned on 19th May 2024

Executive Committee

Abdullah Patel (President)
Idris Ibrahim (Vice President)
Samir Doodwalla (Secretary)
Faruk Patel (Vice Secretary)
Salim Kidiya (Treasurer)
Feroz Chamadiya (Vice Treasurer)
Imtiaz Patel
Naim Member
Idris Jangaria
Imran Talati
Suhayl Oughradar

Executive Sub-Committees

School
Idris Ibrahim (lead)
Faruk Patel
Ilyas Oughradar
Naim Member
Salim Kidiya
Samir Doodwalla

Islamic Studies
Imtiaz Jangaria
Abdullah Dalal
Idris Jangaria
Hafiz Imran Talati
Salim Kidiya

Masjid
Faruk Jangaria
Imtiaz Jangaria
Abdullah Dalal
Imran Talati
Idris Jangaria

Maintenance
Suhayl Oughradar
Feroz Chamadiya
Hafiz Naim Member
Idris Jangaria

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Prestons & Jacksons Partnership LLP

Statutory Auditors

364 - 368 Cranbrook Road

Ilford

Essex

IG2 6HY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

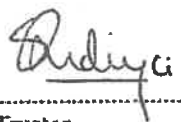
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

Approved by order of the board of trustees on 30/1/25 and signed on its behalf by:

Trustee

MR IBRAHIM

MR SALIM KIDIA

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

Opinion

We have audited the financial statements of Quwwat-ul-Islam Society Newham London (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts & Reports) regulations 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

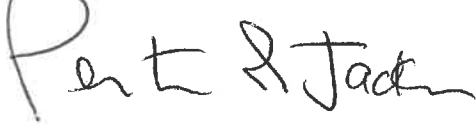
We obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework by discussing with management and checking compliance with regulators.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Prestons & Jacksons Partnership LLP
Statutory Auditors
364 - 368 Cranbrook Road
Ilford
Essex
IG2 6HY

Date: 21/1/25

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	577,214	-	577,214	155,296
Charitable activities	3				
Sadaka & Zakat		-	164,829	164,829	49,027
Alimah course		71,378	-	71,378	45,075
Girls school		876,365	-	876,365	495,596
Mosque & community		7,537	-	7,537	10,220
Madrassa		517,902	-	517,902	189,291
Total		2,050,396	164,829	2,215,225	944,505
EXPENDITURE ON					
Other charitable activities					
Raising donations and legacies	4	27,635	-	27,635	4,785
Other trading activities	5	15,183	-	15,183	20,672
		42,818	-	42,818	25,457
Charitable activities	6				
Sadaka & Zakat		-	115,570	115,570	42,687
Girls school		894,821	-	894,821	549,486
Mosque & community		848,748	49,259	898,007	457,954
Total		1,786,387	164,829	1,951,216	1,075,584
NET INCOME/(EXPENDITURE)		264,009	-	264,009	(131,079)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,948,845	-	2,948,845	3,079,924
TOTAL FUNDS CARRIED FORWARD		3,212,854	-	3,212,854	2,948,845

The notes form part of these financial statements

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**BALANCE SHEET
31 MARCH 2024**

	Notes	31.3.24 £	31.3.23 £
FIXED ASSETS			
Tangible assets	13	4,646,891	1,850,269
CURRENT ASSETS			
Stocks	14	700	700
Debtors: amounts falling due within one year	15	219,996	149,700
Prepayments and accrued income		2,100	-
Cash at bank and in hand		452,894	987,787
		675,690	1,138,187
CREDITORS			
Amounts falling due within one year	16	(109,727)	(39,611)
NET CURRENT ASSETS		565,963	1,098,576
TOTAL ASSETS LESS CURRENT LIABILITIES		5,212,854	2,948,845
CREDITORS			
Amounts falling due after more than one year	17	(2,000,000)	-
NET ASSETS		3,212,854	2,948,845

The notes form part of these financial statements

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

BALANCE SHEET - continued
31 MARCH 2024

FUNDS	20		
Unrestricted funds		<u>3,212,854</u>	<u>2,948,845</u>
TOTAL FUNDS		<u><u>3,212,854</u></u>	<u><u>2,948,845</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30/01/25 and were signed on its behalf by:

Didiya MR SAUM KIDITA
Trustee

~~Idris~~ MR IDRIS IBRAHIM
Trustee

The notes form part of these financial statements

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	<u>2,297,250</u>	<u>(178,202)</u>
Net cash provided by/(used in) operating activities		<u>2,297,250</u>	<u>(178,202)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(2,832,165)</u>	<u>(9,050)</u>
Net cash used in investing activities		<u>(2,832,165)</u>	<u>(9,050)</u>
Change in cash and cash equivalents in the reporting period		<u>(534,915)</u>	<u>(187,252)</u>
Cash and cash equivalents at the beginning of the reporting period	2	<u>987,787</u>	<u>1,175,039</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>452,872</u></u>	<u><u>987,787</u></u>

The notes form part of these financial statements

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	31.3.24	31.3.23	
	£	£	
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	264,009	(131,079)	
Adjustments for:			
Depreciation charges	35,543	35,543	
Decrease in stocks	-	100	
Increase in debtors	(72,396)	(90,754)	
Increase in creditors	2,070,094	7,988	
Net cash provided by/(used in) operations	2,297,250	(178,202)	
2. ANALYSIS OF CASH AND CASH EQUIVALENTS			
	31.3.24	31.3.23	
	£	£	
Cash in hand	13,970	27,728	
Notice deposits (less than 3 months)	438,924	960,059	
Overdrafts included in bank loans and overdrafts falling due within one year	(22)	-	
Total cash and cash equivalents	452,872	987,787	
3. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1/4/23	Cash flow	At 31/3/24
	£	£	£
Net cash			
Cash at bank and in hand	987,787	(534,893)	452,894
Bank overdraft	-	(22)	(22)
	987,787	(534,915)	452,872
Total	987,787	(534,915)	452,872

The notes form part of these financial statements

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised when the charity receives them.

Fees from students are recognised on receivable basis, accounted for in the period they relate to.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Land is not being depreciated.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using either a straight line or reducing balance method, as indicated below.

Depreciation is provided on the following basis:

Freehold property - 2% on cost
Improvements to property - 2% on cost
Fixtures and fittings - 10% on cost
Computer Equipments - 10% on cost

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The trustees consider "Sadakah & Zakat" donations as being restricted as then can only be donated to the poor and needy people.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Basic financial assets, including trade and other debtors, are initially recognised at transaction price, 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. Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Creditors

Basic financial liabilities, including trade and other creditors, loans from third parties and loans from related parties, 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. Such instruments are subsequently carried at amortised cost using the effective interest method, less any impairment.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The charity continues to receive amazing support from all the staff, volunteers and community. Cash flows gives the trustees confidence that the charity has sufficient resources to continue its operations on a going concern basis for the next 12 months.

It is for these reasons the accounts have been prepared on a going concern basis.

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	234,338	-
Incoming Resources	25,794	6,742
Sale of books, uniform and receivers	23,255	3,338
Lillah donations	141,978	49,012
Membership fees	24,970	14,800
Jumma collection	109,422	62,156
Nikah fees	2,000	1,740
Taraweesh collection	15,457	17,508
	<u>577,214</u>	<u>155,296</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.24	31.3.23
		£	£
Sadaka & Zakat received	Sadaka & Zakat	164,829	49,027
Alimah fee	Alimah course	71,378	45,075
School fee	Girls school	873,238	458,369
School trip collection	Girls school	2,875	5,521
Other Sundry Income	Girls school	252	31,706
Hall/Cutlery	Mosque & community	7,537	10,220
Madrassa	Madrassa	517,902	189,291
		<u>1,638,011</u>	<u>789,209</u>

4. RAISING DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Madrassa costs	25,711	3,900
Ramdan Cost	1,924	885
	<u>27,635</u>	<u>4,785</u>

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

5. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Opening stock	700	800
Purchases	15,183	20,572
Closing stock	(700)	(700)
	<u>15,183</u>	<u>20,672</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Sadaka & Zakat	-	115,570	-	115,570
Girls school	877,751	-	17,070	894,821
Mosque & community	811,471	49,259	37,277	898,007
	<u>1,689,222</u>	<u>164,829</u>	<u>54,347</u>	<u>1,908,398</u>

7. GRANTS PAYABLE

	31.3.24	31.3.23
	£	£
Sadaka & Zakat	115,570	42,687
Mosque & community	49,259	-
	<u>164,829</u>	<u>42,687</u>

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

7. GRANTS PAYABLE - continued

The total grants paid to institutions during the year was as follows:

	31.3.24	31.3.23
	£	£
Abdullah Aid	64,869	5,500
Ummah Welfare Trust	27,000	2,500
Bharuch Welfare Trust	2,500	2,500
Mumbai Educational Trust	5,000	3,315
Al Imdaad Foundation UK	15,000	1,000
Waterfall Charity	1,500	2,000
Various Small Charities	7,960	3,072
Read Foundation	4,000	3,700
Al Khair Foundation	21,000	19,100
Aid For Ummah	1,500	-
Al Falah Trust	13,000	-
Ar Rahman Ltd	1,500	-
	<u>164,829</u>	<u>42,687</u>

8. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Girls school	17,088	2,960	(2,978)	17,070
Mosque & community	18,455	7,171	11,651	37,277
	<u>35,543</u>	<u>10,131</u>	<u>8,673</u>	<u>54,347</u>

9. AUDITORS' REMUNERATION

	31.03.24	31.03.23
	£	£
Accountancy Fees	1,800	1,400
Auditors Remuneration	5,200	4,500
	<u>7,000</u>	<u>5,900</u>

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

11. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	1,265,979	715,986
Social security costs	47,461	30,003
Other pension costs	8,438	5,496
	<u>1,321,878</u>	<u>751,485</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Mosque staff	76	79
School staff	57	39
	<u>133</u>	<u>118</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 31.3.2023

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	155,296	-	155,296
Charitable activities			
Sadaka & Zakat	22,974	26,053	49,027
Alimah course	45,075	-	45,075
Girls school	495,596	-	495,596
Mosque & community	10,220	-	10,220
Madrassa	189,291	-	189,291
Total	<u>918,452</u>	<u>26,053</u>	<u>944,505</u>
EXPENDITURE ON			
Other charitable activities			
Raising donations and legacies	4,785	-	4,785

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 31.3.2023 - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Other trading activities	20,672	-	20,672
	25,457	-	25,457
Charitable activities			
Sadaka & Zakat	-	42,687	42,687
Girls school	549,486	-	549,486
Mosque & community	457,954	-	457,954
Total	1,032,897	42,687	1,075,584
NET INCOME/(EXPENDITURE)	(114,445)	(16,634)	(131,079)
Transfers between funds	(3,302)	3,302	-
Net movement in funds	(117,747)	(13,332)	(131,079)
RECONCILIATION OF FUNDS			
Total funds brought forward	3,066,592	13,332	3,079,924
TOTAL FUNDS CARRIED FORWARD	2,948,845	-	2,948,845

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2023	1,676,133	309,326	440,657	27,542	2,453,658
Additions	2,832,165	-	-	-	2,832,165
At 31 March 2024	4,508,298	309,326	440,657	27,542	5,285,823
DEPRECIATION					
At 1 April 2023	124,657	55,386	407,688	15,658	603,389
Charge for year	11,653	6,258	14,876	2,756	35,543
At 31 March 2024	136,310	61,644	422,564	18,414	638,932
NET BOOK VALUE					
At 31 March 2024	4,371,988	247,682	18,093	9,128	4,646,891
At 31 March 2023	1,551,476	253,940	32,969	11,884	1,850,269

14. STOCKS

	31.3.24 £	31.3.23 £
Finished goods	700	700

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	188,759	119,722
Other debtors	31,237	29,978
	219,996	149,700

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Bank loans and overdrafts (see note 18)	22	-
Trade creditors	19,038	-
Social security and other taxes	8,103	9,990
Net Wages	-	394
Pension Control	2,004	2,321
Accruals and deferred income	73,560	13,613
Accrued expenses	7,000	13,293
	<u>109,727</u>	<u>39,611</u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.24	31.3.23
	£	£
Karzi Hasana	<u>2,000,000</u>	<u>-</u>

The loan is secured on the freehold property.

18. LOANS

An analysis of the maturity of loans is given below:

	31.3.24	31.3.23
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>22</u>	<u>-</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	31.3.24	31.3.23
	fund	fund	Total	Total
	£	£	funds	funds
Fixed assets	4,646,891	-	4,646,891	1,850,269
Current assets	675,690	-	675,690	1,138,187
Current liabilities	(109,727)	-	(109,727)	(39,611)
Long term liabilities	(2,000,000)	-	(2,000,000)	-
	<u>3,212,854</u>	<u>-</u>	<u>3,212,854</u>	<u>2,948,845</u>

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

20. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	2,948,845	264,009	3,212,854
TOTAL FUNDS	<u>2,948,845</u>	<u>264,009</u>	<u>3,212,854</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,050,396	(1,786,387)	264,009
Restricted funds			
Restricted Fund	164,829	(164,829)	-
TOTAL FUNDS	<u>2,215,225</u>	<u>(1,951,216)</u>	<u>264,009</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	3,066,592	(114,445)	(3,302)	2,948,845
Restricted funds				
Restricted Fund	13,332	(16,634)	3,302	-
TOTAL FUNDS	<u>3,079,924</u>	<u>(131,079)</u>	<u>-</u>	<u>2,948,845</u>

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	918,452	(1,032,897)	(114,445)
Restricted funds			
Restricted Fund	26,053	(42,687)	(16,634)
TOTAL FUNDS	<u>944,505</u>	<u>(1,075,584)</u>	<u>(131,079)</u>

Restricted Funds consisted of Zakaats and Sadaka funds to be distributed to the poor and needy.

21. RELATED PARTY DISCLOSURES

1. During the year, the trust employs four people who are related to members of executive committee. Their gross remuneration were £97,653 (2023: £55,352).

2. The charity received donations of £15,240 (2023: £2,960) from trustees during the year.

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	234,338	-
Incoming Resources	25,794	6,742
Sale of books, uniform and receivers	23,255	3,338
Lillah donations	141,978	49,012
Membership fees	24,970	14,800
Jumma collection	109,422	62,156
Nikah fees	2,000	1,740
Taraweeh collection	15,457	17,508
	577,214	155,296
Charitable activities		
Alimah fee	71,378	45,075
School fee	873,238	458,369
Hall/Cutlery	7,537	10,220
Sadaka & Zakat received	164,829	49,027
School trip collection	2,875	5,521
Other Sundry Income	252	31,706
Madrasa	517,902	189,291
	1,638,011	789,209
Total incoming resources	2,215,225	944,505
EXPENDITURE		
Raising donations and legacies		
Madrasa costs	25,711	3,900
Ramdan Cost	1,924	885
	27,635	4,785
Other trading activities		
Opening stock	700	800
Purchases	15,183	20,572
Closing stock	(700)	(700)
	15,183	20,672

This page does not form part of the statutory financial statements

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	31.3.24 £	31.3.23 £
Other trading activities		
Charitable activities		
Wages	1,265,979	715,986
Social security	47,461	30,003
Pensions	8,438	5,496
Rates and water	21,253	10,711
Insurance	18,105	11,541
Light, Heat and Water	76,058	25,546
Telephone	2,025	1,151
Postage and stationery	33,533	23,054
Sundries	26,090	4,997
Cleaning	2,404	1,240
Subscriptions	7,517	1,030
Software	7,324	4,678
Educational authorities	47,182	18,119
Graduation expense	3,113	5,014
Repairs & renewals	65,458	25,989
Other Professional fees	57,807	72,596
Uniform	(525)	(540)
Donations to Charities	164,829	42,687
	1,854,051	999,298
Support costs		
Management		
Freehold property	11,653	11,653
Improvements to property	6,258	6,258
Fixtures and fittings	14,876	14,876
Computer equipment	2,756	2,756
	35,543	35,543
Finance		
Bank charges	10,131	5,411
Governance costs		
Auditors' remuneration	7,000	4,500
Accountancy and legal fees	1,673	5,375
	8,673	9,875
Total resources expended	1,951,216	1,075,584
Net income/(expenditure)	264,009	(131,079)

This page does not form part of the statutory financial statements

