

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
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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QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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 2025

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 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

How QIS activities deliver public benefit

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.

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

- **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.

- **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.

QIS Hub

QIS Purchased a new site (1-5 Upton Lane) July 2023 with the primary reason being to provide enhanced facilities to all members of the community with a long term plan to create sustainable and residual income for QIS. The Hub has hosted various events such cancer awareness sessions from qualified Doctors and a daily youth centre during the Summer holidays. We have also recently started SEND classes from the HUB with a formal curriculum being developed.

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

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

- 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

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.

Operational Reserves

QIS Trustees operate on a basis of holding funds for 4-6 months to meet operational costs for the organisation. As of 31st March, QIS Masjid balance was £352k and our girl's school was £256k.

Funds in Surplus

Total incoming resources amounted to £1,837,809 (2024: £2,215,225) while total outgoing resources were £1,623,424 (2024: £1,951,216) which led to a net income of £214,385 (2024: £264,009) generated in the year.

Total funds carried forward as at 31st March 2025 were £3,427,239 (2024: £3,212,854), of which £3,416,843 (2024: £3,212,854) were unrestricted and £10,396 (2024: nil) were restricted.

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.

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Quwwat-ul-Islam Society Newham London (QIS), is constituted as a Charitable Incorporated Organisation (CIO) registered with the Charity Commission on 19th December 2022 under charity number 1201384 and governed by its constitution and governing document, as defined by Charity Act 2011.

The CIO was previously an unincorporated organisation, under charity number 273219. All funds were transferred to the CIO on 2nd August 2024.

All members of the Board of Trustees abide by a Governance framework created specifically to fulfil responsibilities related to Strategic Oversight, Financial Stewardship and Governance & Compliance.

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 on members being voted 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 Board of Trustees (BoT) are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits. Formation of Sub Committee is formalised by an approved policy.

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 ensure efficient 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 3 and 4.

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, any challenges faced during the month, 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).

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.

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 to be steadily brought up to speed with operational activities that take place. 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 do not have a criminal record and are able to work with children and vulnerable adults/groups within the any of QIS's activity settings.

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 or (appropriate cadence) 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

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Trustees

Idris Ibrahim (President)
Imtiaz Patel (Vice President)
Samir Doodwalla (Secretary)
Faruk Patel (Vice Secretary)
Salim Kidiya (Treasurer)
Feroz Chamadiya (Vice Treasurer)
Firozuddin Oughradar
Idris Jangaria
Imran Talati
MakbulHussain Kari
Naim Member
Noman Jangaria
Sabir Karbhari
Sameer Kothia
Suhayl Oughradar

Executive Sub-Committees

Madrasah

Imran Talati (lead)
Imtiaz Patel
MakbulHussain Kari
Noman Jangaria
Firozuddin Oughradar

School

Faruk Patel (lead)
Idris Ibrahim
Naim Member
Samir Doodwalla
Sabir Karbhari

Masjid

Imtiaz Patel (Lead)
Idris Ibrahim
MakbulHussain Kari
Idris Jangaria

Facilities & Maintenance

Feroz Chamadiya (lead)
Suhayl Oughradar
Firozuddin Oughradar
Sabir Karbhari
Naim Member

Services & Community Outreach

Sameer Kothia (Lead)
Suhayl Oughradar
Imran Talati
Samir Doodwalla
Idris Jangaria

Finance & Fundraising

Salim Kidiya
Feroz Chamadiya
Noman Patel
Imtiaz Patel

Governance & Compliance

Samir Doodwalla
(Lead)
Faruk Jangaria
Sameer Kothia

Auditors

Prestons & Jacksons Partnership LLP
Statutory Auditors
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QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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".

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they 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 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;
- 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 and The Charity (Accounts and Reports) Regulations 2008. 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 29-01-2026 and signed on its behalf by:



Trustee

FEROZ CHAMADIYA



IMTIAZ PATEL

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

Opinion

We have audited the financial statements of Quwwat-UI-Islam Society Newham London (the 'charity') for the year ended 31 March 2025 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 2025 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 and Reports) Regulations 2008 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.

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

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:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory framework within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered were General Data Protection Regulation (GDPR), employment legislations, taxation legislations and anti-fraud, bribery and corruption legislation and CRB checks.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit and the Trustees about their own identification and assessment of the risks and irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with Charity Commission, review of donor audit reports, and reading of minutes of meetings of those charged with governance.

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

Owing to inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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.

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.

A. PATEL. BA(HONS) FCA, BFF

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

Date: 30/1/26

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	444,674	36,648	481,322	742,043
Charitable activities	3				
Alimah course		63,101	-	63,101	71,378
Girls school		874,980	-	874,980	876,365
Mosque & community		45,863	-	45,863	7,537
Madrasa		372,543	-	372,543	517,902
Total		1,801,161	36,648	1,837,809	2,215,225
EXPENDITURE ON					
Other charitable activities					
Raising donations and legacies	4	16,110	-	16,110	27,635
Other trading activities	5	16,340	-	16,340	15,183
		32,450	-	32,450	42,818
Charitable activities	6				
Sadaka & Zakat		-	26,252	26,252	115,570
Girls school		761,118	-	761,118	894,821
Mosque & community		769,310	-	769,310	898,007
Community Hub		34,294	-	34,294	-
Total		1,597,172	26,252	1,623,424	1,951,216
NET INCOME		203,989	10,396	214,385	264,009
RECONCILIATION OF FUNDS					
Total funds brought forward		3,212,854	-	3,212,854	2,948,845
TOTAL FUNDS CARRIED FORWARD		3,416,843	10,396	3,427,239	3,212,854

The notes form part of these financial statements

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**BALANCE SHEET
31 MARCH 2025**

	Notes	31.3.25 £	31.3.24 £
FIXED ASSETS			
Tangible assets	13	4,631,524	4,646,891
CURRENT ASSETS			
Stocks	14	500	700
Debtors: amounts falling due within one year	15	311,895	219,996
Prepayments and accrued income		-	2,100
Cash at bank and in hand		608,406	452,894
		920,801	675,690
CREDITORS			
Amounts falling due within one year	16	(175,086)	(109,727)
NET CURRENT ASSETS		745,715	565,963
TOTAL ASSETS LESS CURRENT LIABILITIES		5,377,239	5,212,854
CREDITORS			
Amounts falling due after more than one year	17	(1,950,000)	(2,000,000)
NET ASSETS		3,427,239	3,212,854

The notes form part of these financial statements

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

BALANCE SHEET - continued
31 MARCH 2025

FUNDS	20		
Unrestricted funds		3,416,843	3,212,854
Restricted funds		10,396	-
TOTAL FUNDS		3,427,239	3,212,854

The financial statements were approved by the Board of Trustees and authorised for issue on
29/1/2026 and were signed on its behalf by:


Trustee FEROZ CHAMADIYA


Trustee INTIZAR PATEL

The notes form part of these financial statements

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	<u>234,753</u>	<u>2,297,250</u>
Net cash provided by operating activities		<u>234,753</u>	<u>2,297,250</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(79,241)</u>	<u>(2,832,165)</u>
Net cash used in investing activities		<u>(79,241)</u>	<u>(2,832,165)</u>
Change in cash and cash equivalents in the reporting period		<u>155,512</u>	<u>(534,915)</u>
Cash and cash equivalents at the beginning of the reporting period	2	<u>452,872</u>	<u>987,787</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>608,384</u></u>	<u><u>452,872</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 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net income for the reporting period (as per the Statement of Financial Activities)	214,385	264,009
Adjustments for:		
Depreciation charges	94,608	35,543
Decrease in stocks	200	-
Increase in debtors	(89,799)	(72,396)
Increase in creditors	15,359	2,070,094
Net cash provided by operations	<u>234,753</u>	<u>2,297,250</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.3.25 £	31.3.24 £
Cash in hand	14,270	13,970
Notice deposits (less than 3 months)	594,136	438,924
Overdrafts included in bank loans and overdrafts falling due within one year	(22)	(22)
Total cash and cash equivalents	<u>608,384</u>	<u>452,872</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank and in hand	452,894	155,512	608,406
Bank overdraft	(22)	-	(22)
	<u>452,872</u>	<u>155,512</u>	<u>608,384</u>
Total	<u>452,872</u>	<u>155,512</u>	<u>608,384</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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 2025

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.

Qardh Hassana

Concessional loans - These are interest free concessional loans from the community to the charity, which are repayable on demand and are showed as other creditors within one year.

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	177,985	260,132
Books and Uniforms	4,880	23,255
Lillah donations	140,438	141,978
Membership fees	15,295	24,970
Jumma collection	92,117	109,422
Nikah fees	2,625	2,000
Taraweeh collection	4,753	15,457
Community Hub Donation	6,581	-
Sadaqa & Zakat	36,648	164,829
	481,322	742,043

3. INCOME FROM CHARITABLE ACTIVITIES

		31.3.25	31.3.24
	Activity	£	£
Alimah fee	Alimah course	63,101	71,378
School fee	Girls school	848,169	873,238
School trip collection	Girls school	5,961	2,875
Other Sundry Income	Girls school	20,850	252
Hall/Cutlery	Mosque & community	5,617	7,537
Community Hub Rent	Mosque & community	13,800	-
Other Sundry Income	Mosque & community	26,446	-
Madrassa	Madrassa	372,543	517,902
		1,356,487	1,473,182

4. RAISING DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Madrassa costs	10,480	25,711
Ramdan Cost	5,630	1,924
	16,110	27,635

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

5. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Opening stock	700	700
Purchases	16,140	15,183
Closing stock	(500)	(700)
	16,340	15,183

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Sadaka & Zakat	-	26,252	-	26,252
Girls school	746,587	-	14,531	761,118
Mosque & community	664,116	-	105,194	769,310
Community Hub	32,125	-	2,169	34,294
	1,442,828	26,252	121,894	1,590,974

7. GRANTS PAYABLE

	31.3.25	31.3.24
	£	£
Sadaka & Zakat	26,252	115,570
Mosque & community	-	49,259
	26,252	164,829

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

7. GRANTS PAYABLE - continued

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

	31.3.25	31.3.24
	£	£
Abdullah Aid	4,386	64,869
Ummah Welfare Trust	-	27,000
Bharuch Welfare Trust	2,000	2,500
Mumbai Educational Trust	5,027	5,000
Jamiat Ul Jhind	1,500	-
Al Imdaad Foundation UK	-	15,000
Waterfall Charity	3,639	1,500
Various Small Charities	2,000	7,960
Read Foundation	1,500	4,000
Al Khair Foundation	1,700	21,000
Aid For Ummah	-	1,500
Al Falah Trust	-	13,000
Ar Rahman Ltd	-	1,500
Munshi Trust UK	1,500	-
Pakeeza Trust	1,500	-
Bangladesh Regeneration	1,500	-
	26,252	164,829

The total grants paid in terms of projects during the year was as follows:

	31.3.25	31.3.24
	£	£
Education	9,527	9,000
Medical	2,000	2,500
Poor, Needy and Gaza	14,725	153,329
	26,252	164,829

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Girls school	11,611	2,920	-	14,531
Mosque & community	82,997	4,141	18,056	105,194
Community Hub	-	2,169	-	2,169
	<u>94,608</u>	<u>9,230</u>	<u>18,056</u>	<u>121,894</u>

9. AUDITORS' REMUNERATION

	31.03.25	31.03.24
	£	£
Accountancy Fees	2,750	2,500
Auditors Remuneration	4,750	4,500
	<u>7,500</u>	<u>7,000</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

11. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	1,111,249	1,265,979
Social security costs	42,594	47,461
Other pension costs	6,038	8,438
	<u>1,159,881</u>	<u>1,321,878</u>

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. STAFF COSTS - continued

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

	31.3.25	31.3.24
Mosque staff	75	76
School staff	40	57
	115	133

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 31.3.2024

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	577,214	164,829	742,043
Charitable activities			
Alimah course	71,378	-	71,378
Girls school	876,365	-	876,365
Mosque & community	7,537	-	7,537
Madrassa	517,902	-	517,902
Total	2,050,396	164,829	2,215,225
EXPENDITURE ON			
Other charitable activities			
Raising donations and legacies	27,635	-	27,635
Other trading activities	15,183	-	15,183
	42,818	-	42,818
Charitable activities			
Sadaka & Zakat	-	115,570	115,570
Girls school	894,821	-	894,821
Mosque & community	848,748	49,259	898,007
Total	1,786,387	164,829	1,951,216
NET INCOME	264,009	-	264,009
RECONCILIATION OF FUNDS			
Total funds brought 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 2025**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 31.3.2024 - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>3,212,854</u>	<u>-</u>	<u>3,212,854</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2024	4,508,298	309,326	440,657	27,542	5,285,823
Additions	<u>-</u>	<u>-</u>	<u>79,241</u>	<u>-</u>	<u>79,241</u>
At 31 March 2025	<u>4,508,298</u>	<u>309,326</u>	<u>519,898</u>	<u>27,542</u>	<u>5,365,064</u>
DEPRECIATION					
At 1 April 2024	136,310	61,644	422,564	18,414	638,932
Charge for year	<u>68,366</u>	<u>6,258</u>	<u>17,418</u>	<u>2,566</u>	<u>94,608</u>
At 31 March 2025	<u>204,676</u>	<u>67,902</u>	<u>439,982</u>	<u>20,980</u>	<u>733,540</u>
NET BOOK VALUE					
At 31 March 2025	<u>4,303,622</u>	<u>241,424</u>	<u>79,916</u>	<u>6,562</u>	<u>4,631,524</u>
At 31 March 2024	<u>4,371,988</u>	<u>247,682</u>	<u>18,093</u>	<u>9,128</u>	<u>4,646,891</u>

14. STOCKS

	31.3.25 £	31.3.24 £
Finished goods	<u>500</u>	<u>700</u>

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	278,716	188,759
Other debtors	33,179	31,237
	<u>311,895</u>	<u>219,996</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Bank loans and overdrafts (see note 18)	22	22
Trade creditors	18,113	19,038
Social security and other taxes	11,189	8,103
Pension Control	2,517	2,004
Accruals and deferred income	135,745	73,560
Accrued expenses	7,500	7,000
	<u>175,086</u>	<u>109,727</u>

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

	31.3.25	31.3.24
	£	£
Qardh Hassana	1,950,000	2,000,000

Qardh Hassana loans are concessional loans from the Community to the Charity.

The loan is secured on the freehold property.

18. LOANS

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	22	22

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
Fixed assets	4,631,524	-	4,631,524	4,646,891
Current assets	910,405	10,396	920,801	675,690
Current liabilities	(175,086)	-	(175,086)	(109,727)
Long term liabilities	(1,950,000)	-	(1,950,000)	(2,000,000)
	<u>3,416,843</u>	<u>10,396</u>	<u>3,427,239</u>	<u>3,212,854</u>

20. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	3,212,854	203,989	3,416,843
Restricted funds			
Restricted Fund	-	10,396	10,396
TOTAL FUNDS	<u>3,212,854</u>	<u>214,385</u>	<u>3,427,239</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,801,161	(1,597,172)	203,989
Restricted funds			
Restricted Fund	36,648	(26,252)	10,396
TOTAL FUNDS	<u>1,837,809</u>	<u>(1,623,424)</u>	<u>214,385</u>

QUWWAT-UL-ISLAM SOCIETY NEWHAM LONDON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

20. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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>

All restricted funds carried forward comprised of Sadaqa and Zakat funds.

21. RELATED PARTY DISCLOSURES

1. During the year , the trustees donated £20,152 (2024: £15,240) to the charity.
2. The Board of Trustees remunerated £168,628 (2024: £97,653) to related members of the trustees for their services provided to the School and Mosque.

