

**REGISTERED CHARITY NUMBER: 260968**

**Trustees' Report and  
Unaudited Financial Statements  
for the Year Ended 31st December 2024  
for  
Idara-e-Jaaferiya**

Naail & Co  
Chartered Certified Accountants  
69 Lambeth Walk  
London  
SE11 6DX

**Idara-e-Jaaferiya**

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for the Year Ended 31st December 2024**

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**Idara-e-Jaaferiya**  
**Trustees' Report**  
**for the Year Ended 31st December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31st December 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).

Trustees' sincere thanks for your ongoing support.

During the year, Idara continued with regular lectures activities. The lectures covered a wide range of topics focusing on Character Building, Islamic History, Community development etc. The lectures were in English and Urdu. We had invited some renowned Scholars and Noha reciters to the centre to deliver lectures during Ramazan, Muharram and Safar Months. The Idara Ashura Jaloos was an enormous success.

The daily prayers program, the weekly Thursday and Friday program continue on regular basis.

Our focus continues to be on education apart from regular religious activities. School move to a school premises from Idara has been very successful. The school has been running successfully. The current student population is about 100 plus and keeps increasing. Your support for this project is appreciated. Many Thanks to all the Volunteer teachers for their support. Without their support it would not have been possible to run the school every Saturday.

We continue with the daily Quran Classes. This is one to one Quran teaching to the students, face to face or online. There are 40 plus students in daily Quran classes. The Quran classes are held Monday to Thursday. There are four teachers conducting these classes. 2 London base and 2 online from Pakistan.

Charity Commission started an investigation inquiry in the affairs of the Charity on concerned raised by some community members. The inquiry is ongoing in various operational and governance aspect. Trustees are fully co-operating with the Commission. Charity is working on actions plan as suggested by the Commission. A full report will be issued in due course.

2 receipt books (801 to 1000) went missing from the office. The matter has been reported to the Commission and to the Police. The investigation is currently on going.

Trustees' sincere thanks for your support. Please continue your support by donating funds for running of Idara. Without your support it would not be possible to conduct all the activities.

Thanks, and Regards  
Mohammad Raza, President, Idara-e-Jaaferiya Executive Committee  
president@idara-e-jaaferiya.org.uk

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Idara-e-Jaaferiya**

**Trustees' Report  
for the Year Ended 31st December 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

260968

**Principal address**

18 Church Lane  
London  
SW17 9PP

**Trustees**

Mr M Raza  
Mr A H A Syed  
Mr S A Jafri  
Mr N Naqvi  
Dr S H Ali  
Mr S T M Jafri (resigned 19/5/2024)  
Mr A Haidri  
Mr S Mirza  
Mr E Raza  
Mr A Ali (resigned 16/9/2025)  
Mr S R A S Zaidi (appointed 19/5/2024)  
Mr S T Hassan

**Independent Examiner**

Syed H Murtaza FCCA, MCMI  
Naail & Co  
Chartered Certified Accountants  
69 Lambeth Walk  
London  
SE11 6DX

Approved by order of the board of trustees on ..... and signed on its behalf by:

*Mohammed Raza*

[Mohammed Raza \(Oct 17, 2025 16:47:25 GMT+1\)](#)

Mr M Raza - Chair

**Independent Examiner's Report to the Trustees of  
Idara-e-Jaaferiya**

**Independent examiner's report to the trustees of Idara-e-Jaaferiya**

I report to the charity trustees on my examination of the accounts of Idara-e-Jaaferiya (the Trust) for the year ended 31st December 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Syed H Murtaza

Syed H Murtaza (Oct 17, 2025 17:04:49 GMT+1)

Syed H Murtaza FCCA, MCMI

Naail & Co  
Chartered Certified Accountants  
69 Lambeth Walk  
London  
SE11 6DX

Date: .....

**Idara-e-Jaaferiya**

**Statement of Financial Activities  
for the Year Ended 31st December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		217,008	21,269	238,277	231,936
Other income		<u>1,656</u>	<u>-</u>	<u>1,656</u>	<u>1,879</u>
<b>Total</b>		<u>218,664</u>	<u>21,269</u>	<u>239,933</u>	<u>233,815</u>
<b>EXPENDITURE ON</b>					
Raising funds	2	<u>240,063</u>	<u>18,178</u>	<u>258,241</u>	<u>300,956</u>
Net gains on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>489,329</u>
<b>NET INCOME/(EXPENDITURE)</b>		(21,399)	3,091	(18,308)	422,188
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>5,191,819</u>	<u>-</u>	<u>5,191,819</u>	<u>4,769,631</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>5,170,420</u></u>	<u><u>3,091</u></u>	<u><u>5,173,511</u></u>	<u><u>5,191,819</u></u>

The notes form part of these financial statements

**Idara-e-Jaaferiya**

**Statement of Financial Position  
31st December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	4,546,349	-	4,546,349	4,559,716
Investment property	6	<u>658,000</u>	<u>-</u>	<u>658,000</u>	<u>658,000</u>
		5,204,349	-	5,204,349	5,217,716
<b>CURRENT ASSETS</b>					
Debtors	7	1,172	-	1,172	1,196
Cash at bank and in hand		<u>37,528</u>	<u>3,552</u>	<u>41,080</u>	<u>35,037</u>
		38,700	3,552	42,252	36,233
<b>CREDITORS</b>					
Amounts falling due within one year	8	(36,629)	(461)	(37,090)	(26,130)
		<u>2,071</u>	<u>3,091</u>	<u>5,162</u>	<u>10,103</u>
<b>NET CURRENT ASSETS</b>					
		<u>2,071</u>	<u>3,091</u>	<u>5,162</u>	<u>10,103</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		5,206,420	3,091	5,209,511	5,227,819
<b>CREDITORS</b>					
Amounts falling due after more than one year	9	(36,000)	-	(36,000)	(36,000)
		<u>5,170,420</u>	<u>3,091</u>	<u>5,173,511</u>	<u>5,191,819</u>
<b>NET ASSETS</b>					
		<u>5,170,420</u>	<u>3,091</u>	<u>5,173,511</u>	<u>5,191,819</u>
<b>FUNDS</b>					
Unrestricted funds	12			5,170,420	5,191,819
Restricted funds				<u>3,091</u>	<u>-</u>
<b>TOTAL FUNDS</b>					
				<u>5,173,511</u>	<u>5,191,819</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

Mohammed Raza

Mohammed Raza (Oct 17, 2025 16:47:25 GMT+1)

Mr M Raza - Chair

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31st December 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, as modified by the revaluation of certain assets.

**Income**

All income is recognized 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.

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 18% on reducing balance
Fixtures and fittings	- 18% on reducing balance
Motor vehicles	- 18% on reducing balance

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**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.

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



**Idara-e-Jaaferiya**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2024**

**1. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**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.

**2. RAISING FUNDS**

**Raising donations and legacies**

	2024	2023
	£	£
Support costs	<u>3,000</u>	<u>3,000</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	231,936
Other income	<u>1,879</u>
<b>Total</b>	<u>233,815</u>
<b>EXPENDITURE ON</b>	
Raising funds	<u>300,956</u>
Net gains on investments	489,329

**Idara-e-Jaaferiya**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2024**

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>NET INCOME</b>	422,188
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	4,769,631
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>5,191,819</u></u>

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST OR VALUATION</b>					
At 1st January 2024 and 31st December 2024	<u>4,718,000</u>	<u>128,561</u>	<u>13,704</u>	<u>24,119</u>	<u>4,884,384</u>
<b>DEPRECIATION</b>					
At 1st January 2024	183,681	123,353	9,733	7,901	324,668
Charge for year	<u>8,795</u>	<u>938</u>	<u>715</u>	<u>2,919</u>	<u>13,367</u>
At 31st December 2024	<u>192,476</u>	<u>124,291</u>	<u>10,448</u>	<u>10,820</u>	<u>338,035</u>
<b>NET BOOK VALUE</b>					
At 31st December 2024	<u><u>4,525,524</u></u>	<u><u>4,270</u></u>	<u><u>3,256</u></u>	<u><u>13,299</u></u>	<u><u>4,546,349</u></u>
At 31st December 2023	<u><u>4,534,319</u></u>	<u><u>5,208</u></u>	<u><u>3,971</u></u>	<u><u>16,218</u></u>	<u><u>4,559,716</u></u>

Cost or valuation at 31st December 2024 is represented by:

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
Valuation in 2024	<u><u>4,718,000</u></u>	<u><u>128,561</u></u>	<u><u>13,704</u></u>	<u><u>24,119</u></u>	<u><u>4,884,384</u></u>

Freehold property was valued on fair value basis on 31st May 2019 by Chartered Surveyors.

**Idara-e-Jaaferiya**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2024**

**6. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1st January 2024	
and 31st December 2024	<u>658,000</u>
<b>NET BOOK VALUE</b>	
At 31st December 2024	<u>658,000</u>
At 31st December 2023	<u>658,000</u>
Fair value at 31st December 2024 is represented by:	
Valuation in 2024	<u>£ 658,000</u>

If it had not been revalued it would have been included at the following historical cost:

	2024	2023
	£	£
Cost	<u>137,900</u>	<u>137,900</u>
Aggregate depreciation	<u>(31,717)</u>	<u>(30,338)</u>

Investment property was valued on fair value basis on 31st December 2024 by the trustees.

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other debtors	-	696
Prepayments	<u>1,172</u>	<u>500</u>
	<u>1,172</u>	<u>1,196</u>

**Idara-e-Jaaferiya**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2024**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Restricted funds	461	-
Hire purchase (see note 11)	-	4,354
Trade creditors	3,434	200
Taxation and social security	268	1,116
Other creditors	<u>32,927</u>	<u>20,460</u>
	<u>37,090</u>	<u>26,130</u>

**9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2024	2023
	£	£
Other creditors (see note 10)	<u>36,000</u>	<u>36,000</u>

**10. LOANS**

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Qarz-e-Hasna	36,000	36,000

**11. LEASING AGREEMENTS**

Minimum lease payments under hire purchase fall due as follows:

	2024	2023
	£	£
Net obligations repayable:		
Within one year	<u>-</u>	<u>4,354</u>

**Idara-e-Jaaferiya**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2024**

**12. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	5,191,819	(21,399)	5,170,420
<b>Restricted funds</b>			
Khums	-	2,630	2,630
Fitra	-	(461)	(461)
Special Projects	-	922	922
	<u>-</u>	<u>3,091</u>	<u>3,091</u>
<b>TOTAL FUNDS</b>	<u><u>5,191,819</u></u>	<u><u>(18,308)</u></u>	<u><u>5,173,511</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	218,664	(240,063)	(21,399)
<b>Restricted funds</b>			
Khums	12,692	(10,062)	2,630
Fitra	4,782	(5,243)	(461)
Special Projects	3,795	(2,873)	922
	<u>21,269</u>	<u>(18,178)</u>	<u>3,091</u>
<b>TOTAL FUNDS</b>	<u><u>239,933</u></u>	<u><u>(258,241)</u></u>	<u><u>(18,308)</u></u>

**Idara-e-Jaaferiya**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2024**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	4,769,631	422,188	5,191,819
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>4,769,631</u>	<u>422,188</u>	<u>5,191,819</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	233,815	(300,956)	489,329	422,188
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>233,815</u>	<u>(300,956)</u>	<u>489,329</u>	<u>422,188</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	4,769,631	400,789	5,170,420
<b>Restricted funds</b>			
Khums	-	2,630	2,630
Fitra	-	(461)	(461)
Special Projects	-	922	922
	<hr/>	<hr/>	<hr/>
	-	3,091	3,091
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>4,769,631</u>	<u>403,880</u>	<u>5,173,511</u>

**Idara-e-Jaaferiya**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2024**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	452,479	(541,019)	489,329	400,789
<b>Restricted funds</b>				
Khums	12,692	(10,062)	-	2,630
Fitra	4,782	(5,243)	-	(461)
Special Projects	3,795	(2,873)	-	922
	<u>21,269</u>	<u>(18,178)</u>	<u>-</u>	<u>3,091</u>
<b>TOTAL FUNDS</b>	<u>473,748</u>	<u>(559,197)</u>	<u>489,329</u>	<u>403,880</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2024.

**Idara-e-Jaaferiya**

**Detailed Statement of Financial Activities  
for the Year Ended 31st December 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	63,725	79,994
Khums income	12,692	8,292
Hall collections & events	27,843	42,280
Sponsorship (Ramzan, Muharram)	62,799	46,219
Member's subscription	6,940	7,105
Educational fund	19,573	13,633
Shop income	600	653
Funeral services	16,325	18,260
Rent receivable	<u>27,780</u>	<u>15,500</u>
	238,277	231,936
<b>Other income</b>		
Employment allowance	<u>1,656</u>	<u>1,879</u>
<b>Total incoming resources</b>	239,933	233,815
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Resident Alim	36,196	36,455
Employer's NI contributions	1,656	1,879
Employer's pension	906	906
Rates and water	2,096	3,305
Insurance	5,076	4,728
Light and heat	31,691	33,199
Cleaning	6,149	5,891
Repairs and maintenance	5,141	50,430
Khums	10,062	-
Fitra	5,243	4,300
Sadqa paid	-	4,990
Visiting speakers	25,050	22,350
Funeral services	3,481	6,448
School expenses	20,017	13,425
Printing, postage & stationery	166	2,044
Travelling & entertainment	5,058	9,440
Carried forward	157,988	199,790

This page does not form part of the statutory financial statements



**Idara-e-Jaaferiya**

**Detailed Statement of Financial Activities  
for the Year Ended 31st December 2024**

	2024 £	2023 £
<b>Other trading activities</b>		
Brought forward	157,988	199,790
Sundry	1,616	-
Bank charges	1,424	1,726
Muharram expenses	9,679	7,491
Pakistan ramzan & ration	2,873	3,395
Computer & software	1,966	-
Interest paid	358	-
Freehold property	8,795	8,795
Plant and machinery	938	1,143
Fixtures and fittings	715	872
Motor vehicles	2,919	3,560
Groceries, refreshments & niaz	<u>65,970</u>	<u>71,184</u>
	255,241	297,956
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiner's fee	<u>3,000</u>	<u>3,000</u>
Total resources expended	<u>258,241</u>	<u>300,956</u>
<b>Net expenditure</b>	<u>(18,308)</u>	<u>(67,141)</u>

This page does not form part of the statutory financial statements