

**LEYTONSTONE ISLAMIC ASSOCIATION**  
**REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# LEYTONSTONE ISLAMIC ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Charity number</b>	273945	
<b>Trustees during the year</b>	Dr Abdus Pathan Mr Dawood Patel Mr Ibrahim Hafez Mr Yakub Adam Mr Yusuf Agha Mr Mohammad Nasir	
<b>Office bearers during the year</b>	Mr Ismail A R Shaikh Mr Akhtar H Mirza Mr Idris Tai Mr Sufyaan Patel Mr G H Achha	<b>Chairman</b> <b>Vice Chair</b> <b>General secretary</b> <b>Joint secretary</b> <b>Treasurer</b>
<b>Independent examiner</b>	KPSR LLP 58 High Street Pinner Middlesex HA5 5PZ	
<b>Bankers</b>	Barclays Bank Plc	

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# LEYTONSTONE ISLAMIC ASSOCIATION

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# LEYTONSTONE ISLAMIC ASSOCIATION

## REPORT

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees present their report and accounts for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Constitution adopted 1 June 1977 as amended 6 July 1980, the Charities Act 2011 and the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities", issued in March 2005.

#### **Structure, governance and management**

The charity was established by a charitable trust deed.

The trustees who served during the year were:

Dr Abdus Pathan

Mr Dawood Patel

Mr Ibrahim Hafez

Mr Yakub Adam

Mr Yusuf Agha

Mr Mohammad Nasir

The charity have the authority to appoint new trustees as the need arises. A new trustee would receive copies of the previous year's Annual Report and Accounts and a copy of the Charity Commissioner's leaflet "The Essential Trustee - What you need to know".

The trustees have the authority to invest the charity funds. The administration of the charity is carried out by the trustees. No trustees received any remuneration from the charity during the year, nor were they reimbursed for any expenses incurred on behalf of the charity.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Objectives and activities**

The charity's objects are to advance the religion of Islam and to advance the education of Muslim children and adults in accordance with the tenants and doctrines of Islam. The policies adopted in furtherance of these objects are provide buildings, facilities, open space, services, advocacy, advice and information and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

Efforts are continuing to provide more streamlined Islamic educational, nikah and funeral facilities to worshippers and their families.

#### **Financial review**

The trustees are satisfied with the transactions and the performance of the charity throughout the year.

# LEYTONSTONE ISLAMIC ASSOCIATION

## REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### Statement of responsibilities

The trustees are responsible for preparing the Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts 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 of the charity for that year.

In preparing these accounts, 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts 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.

On behalf of the board of trustees  
Leytonstone Islamic Association

  
Mr Ismail A R Shaikh  
(Chairman)

Dated: 01/09/2023

  
Mr Idris Tai  
(General secretary)

Dated: 01/09/2023

  
Mr G H Achha  
(Treasurer)

Dated: 01/09/2023

# LEYTONSTONE ISLAMIC ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF LEYTONSTONE ISLAMIC ASSOCIATION

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I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 4 to 9.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to our attention.

#### Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (a) which gives us reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Mr Sohail Chaudhry, FCA

KPSR LLP

Chartered Accountants

58 High Street

Pinner

Middlesex

HA5 5PZ

Dated: 1/9/2023

# LEYTONSTONE ISLAMIC ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	2021 £
<b><u>Incoming resources from generated funds</u></b>			
Donations and legacies	2	115,685	123,987
Rental income	3	16,312	14,992
<b>Total incoming resources</b>		<u>131,997</u>	<u>138,979</u>
<b><u>Resources expended</u></b>	4		
<b>Charitable activities</b>			
Staff cost		83,986	69,905
Legal and professional fees		1,220	1,020
Other charitable expenditure		25,429	16,849
<b>Total charitable expenditure</b>		<u>110,635</u>	<u>87,774</u>
<b>Net income for the year/ Net movement in funds</b>		21,362	51,205
Fund balances at 1 January 2022		<u>873,044</u>	<u>822,039</u>
<b>Fund balances at 31 December 2022</b>		<u><u>894,406</u></u>	<u><u>873,044</u></u>

# LEYTONSTONE ISLAMIC ASSOCIATION

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Tangible assets	7		642,896		646,812
<b>Current assets</b>					
Debtors	8	1,760		1,757	
Cash at bank and in hand		257,534		231,748	
		259,294		233,505	
<b>Creditors: amounts falling due within one year</b>	9	(7,784)		(7,273)	
<b>Net current assets</b>			251,510		226,232
<b>Total assets less current liabilities</b>			894,406		873,044
<b>Income funds</b>					
Unrestricted funds			894,406		873,044
			894,406		873,044

Signed on behalf of the Trustees  
Leytonstone Islamic Association

  
Mr Ismail A R Shaikh  
(Chairman)

Date 01/09/2023

  
Mr Idris Tai  
(General secretary)

Date 01/09/2023

  
Mr G H Achha  
(Treasurer)

Date 01/09/2023



# LEYTONSTONE ISLAMIC ASSOCIATION

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

#### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

#### 1.2 Incoming resources

Donations and other income are accounted for in the year in which they are receivable and generally accrual accounting has been employed.

Cash donations are recognised on receipt. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.3 Resources expended

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.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	10% to 20% RB
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No depreciation is provided in respect of freehold properties and are maintained in good condition.

### 2 Donations and legacies

	2022 £	2021 £
Donations and gifts	97,916	109,930
Ramadan and Eid collections	17,769	14,057
	<u>115,685</u>	<u>123,987</u>

# LEYTONSTONE ISLAMIC ASSOCIATION

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 3 Rental income

	2022 £	2021 £
Rental income	16,312	14,992

### 4 Total resources expended

	Total 2022 £	Total 2021 £
<b>Charitable activities</b>		
<u>Staff cost</u>		
Pastoral care services	24,670	22,660
Wages and salaries	59,316	47,245
<u>Legal and professional fees</u>		
Legal and professional fees	850	650
Radio transmission fee	370	370
<u>Other charitable expenditure</u>		
Rates	2,016	2,098
Insurance	2,104	1,988
Light and heat	12,481	6,166
Repairs and maintenance	1,593	270
Telephone and fax	516	419
Accountancy	1,554	1,512
Cleaning	272	454
Advertising	448	501
Sundry expense	89	212
Bank charges	180	180
Depreciation	4,176	3,049
	110,635	87,774

### 5 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

# LEYTONSTONE ISLAMIC ASSOCIATION

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 6 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Tutor	9	7

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

#### 7 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>			
At 1 January 2022	599,954	111,842	711,796
Additions	-	260	260
<b>At 31 December 2022</b>	<b>599,954</b>	<b>112,102</b>	<b>712,056</b>
<b>Depreciation</b>			
At 1 January 2022	-	64,984	64,984
Charge for the year	-	4,176	4,176
<b>At 31 December 2022</b>	<b>-</b>	<b>69,160</b>	<b>69,160</b>
<b>Net book value</b>			
<b>At 31 December 2022</b>	<b>599,954</b>	<b>42,942</b>	<b>642,896</b>
At 31 December 2021	599,954	46,858	646,812

#### 8 Debtors

	2022 £	2021 £
Other debtors	1,352	1,351
Prepayments and accrued income	408	406
	<b>1,760</b>	<b>1,757</b>

# LEYTONSTONE ISLAMIC ASSOCIATION

## NOTES TO THE ACCOUNTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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9	Creditors: amounts falling due within one year	2022 £	2021 £
	Trade creditors	-	289
	Wages control account	5,329	4,540
	Other creditors	155	104
	Accruals	2,300	2,340
		<u>7,784</u>	<u>7,273</u>

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