

Charity Registration No. 273945

**LEYTONSTONE ISLAMIC ASSOCIATION
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

LEYTONSTONE ISLAMIC ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	273945	
Trustees during the year	Mr Dawood Patel Mr Ibrahim Hafez Mr Yakub Adam Mr Mohammad Nasir Mr M Abhram Mr A Tai	
Office bearers during the year	Mr Akhtar H Mirza Mr Idris Tai Mr Sufyaan Patel Mr G H Achha	Chairman (acting) General secretary Joint secretary Treasurer
Independent examiner	KPSR LLP 58 High Street Pinner Middlesex HA5 5PZ	
Bankers	Barclays Bank Plc	

LEYTONSTONE ISLAMIC ASSOCIATION

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LEYTONSTONE ISLAMIC ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report and accounts for the year ended 31 December 2024.

The trustees would like to thank Dr Abdus Pathan and Mr Yusuf Agha who have sadly passed away for all their hard work for the charity.

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	(Resigned 15 February 2025)
Mr Dawood Patel	
Mr Ibrahim Hafez	
Mr Yakub Adam	
Mr Yusuf Agha	(Resigned 31 October 2024)
Mr Mohammad Nasir	
Mr M Abhram	(Appointed 24 October 2024)
Mr A Tai	(Appointed 28 January 2024)

The charity has 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

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

On behalf of the board of trustees
Leytonstone Islamic Association




Mr Dawood Patel

Dated: 01/10/2025



Mr Ibrahim Hafez

Dated: 01/10/2025



Mr Yakub Adam

Dated: 01/10/2025

LEYTONSTONE ISLAMIC ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEYTONSTONE ISLAMIC ASSOCIATION

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 4 to 8.

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.

KPSR LLP

Chartered Accountants
58 High Street
Pinner
Middlesex
HA5 5PZ

Dated: 01/10/2025

LEYTONSTONE ISLAMIC ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
<u>Incoming resources from generated funds</u>			
Donations and legacies	2	128,359	127,572
Rental income	3	18,000	17,738
Total incoming resources		146,359	145,310
<u>Resources expended</u>	4		
Charitable activities			
Staff cost		88,274	92,136
Legal and professional fees		520	520
Other charitable expenditure		51,150	50,044
Total charitable expenditure		139,944	142,700
Net income for the year/ Net movement in funds		6,415	2,610
Fund balances at 1 January 2024		897,016	894,406
Fund balances at 31 December 2024		903,431	897,016

LEYTONSTONE ISLAMIC ASSOCIATION


BALANCE SHEET


AS AT 31 DECEMBER 2024

	Notes	£	2024 £	2023 £	£
Fixed assets					
Tangible assets	7		636,480		639,754
Current assets					
Debtors	8	1,009		917	
Cash at bank and in hand		277,641		263,249	
		278,650		264,166	
Creditors: amounts falling due within one year	9	(11,699)		(6,904)	
Net current assets			266,951		257,262
Total assets less current liabilities			903,431		897,016
Income funds					
Unrestricted funds			903,431		897,016
			903,431		897,016

The accounts were approved by the Trustees on 01/10/2025


.....
Mr Dawood Patel


.....
Mr Ibrahim Hafez


.....
Mr Yakub Adam

LEYTONSTONE ISLAMIC ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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

No depreciation is provided in respect of freehold properties and are maintained in good condition.

2 Donations and legacies

	2024 £	2023 £
Donations, gifts and collections	128,359	127,572

3 Rental income

	2024 £	2023 £
Rental income	18,000	17,738

LEYTONSTONE ISLAMIC ASSOCIATION

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Total resources expended

	Total 2024 £	Total 2023 £
Charitable activities		
<u>Staff cost</u>		
Pastoral care services	29,222	29,540
Wages and salaries	59,052	62,596
 <u>Legal and professional fees</u>		
Radio transmission fee	520	520
 <u>Other charitable expenditure</u>		
Rates	2,464	1,891
Insurance	2,477	2,302
Light and heat	13,915	18,505
Repairs and maintenance	19,605	11,824
Telephone and fax	482	610
Accountancy	3,094	2,926
Cleaning	2,945	2,501
Advertising	587	90
Sundry expense	127	77
Donations	2,000	5,500
Bank charges	180	180
Depreciation	3,274	3,638
	<u>139,944</u>	<u>142,700</u>

5 Trustees

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

6 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Tutors	<u>7</u>	<u>9</u>

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

LEYTONSTONE ISLAMIC ASSOCIATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2024 and at 31 December 2024	599,954	112,597	712,551
Depreciation			
At 1 January 2024	-	72,797	72,797
Charge for the year	-	3,274	3,274
At 31 December 2024	-	76,071	76,071
Net book value			
At 31 December 2024	599,954	36,526	636,480
At 31 December 2023	599,954	39,800	639,754

8 Debtors

	2024	2023
	£	£
Prepayments and accrued income	1,009	917

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Wages control account	5,240	5,016
Other creditors	283	256
Accruals	6,176	1,632
	11,699	6,904