

Charity Registration number: 286961

ESHA' ATUL ISLAM

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

ESHA' ATUL ISLAM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

S Hoque
M Ali
A Jalil

Charity Number (**England and Wales**)

286961

Auditor

ABACUS PARTNERS(LDN)
LLP
Unit A Abbotts Wharf
93 Stainsby Road
London
E14 6JL

Bankers

Barclays Bank UK Pic
1 Churchill palace
London
E14 5HP

Lloyds Bank plc
25 Gresham Street
London
EC2V 7HN

ESHA' ATUL ISLAM

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Trustees' Annual Report for the period

From: Period start date 1st April 2024 **To:** Period end date 31st March 2025

Charity name: ESHA' ATUL ISLAM

Charity registration number: 286961

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Esha'atul Islam is a Charity governed by its constitution. Its objectives are to; 1) Promote and educate on Muslim faith and wider values 2) Provide general educational services and promote social values 3) Provide outreach services to the wider community on various matters and needs to include abuse, health, wellbeing, matrimonial and family.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Esha'atul Islam has delivered all the services as defined in its objectives to the public including; <ul style="list-style-type: none">• Provided advise and support to local community and families in times of bereavement and wider social needs.• Delivered weekly and monthly programs to highlight Islamic values, its teachings and how to integrate into everyday life.• Delivered national curriculum level education under London Islamic School.• Provided evening and weekend classes to learn Arabic.• Marriage and marriage counselling services.• Daily prayer services to the public, open 365 days a year.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have been provided guidance and had regard to this in the operations of the Organisation per guidance provided in - Trust Public benefit: the public benefit requirement (PB1)

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Charity has in the year;</p> <ul style="list-style-type: none"> Completed all the works to the new building development to provide wider services to the community in particular; <ul style="list-style-type: none"> The addition of new conference facilities for public to hold events and meetings. Created additional classroom library facilities. Created facilities for holding funeral prayers. Created woman's prayer and washroom facilities. Delivered weekly and monthly programs. These have helped bring many families together to live as better lives children, husband, wife, fathers, mother and integrate better into society. Provided services to help many local youths leave crime and anti-social behaviour and substance abuse. Provided marriage counselling and advice to youth and parents. Provided facilities to raise awareness funds for world natural disasters.

Organisational Structure

Office Bearer

President & Chairman: Maulana Shamsul Hoque

Vice Chair: Mosobbir Ali

Vice Chair: Abdul Jalil

Secretary: Enus Ali

Joint Secretary: Azizul Hoque

Treasurer: Malik Ali

Assistant Treasurer: Abdul Hanan

Organisation Secretary: Rofique Uddin

Press Secretary: Badrul Hoque Choudhury

Executive Committee

Arkum Ali

Gulzar Alom

Mahbub Alom

Shahab Uddin

A Choudhury

Koysor Miah

Hafiz Abdul Munim

B Uddin

A Ali

H Rahman

Financial Review

- The charity generated a surplus of £190,823 (2024: 237,855), and at the balance sheet date had net assets of £4,914,593 (2024: £4,723,769). The Trustees feel the increased cash balance year on year indicates sufficient liquidity to continue meeting financial obligations, and thus have prepared the financial statements on the Going Concern basis.
- The current Reserves policy requires 3 months of operational reserves to be held, and the year-end cash available exceeds this.

Governance and management structures

The organisation is managed and operated by the Executive Committee, together the office-bearers, who are also part of the Executive Committee. The Trustees have delegated the operational and financial roles to the Executive Committee and Office Bearers, who's role is;

- To ensure the organisation conducts its activities in line with the charter, laws and relevant regulations.
- To raise funds by means of voluntary donations, subscriptions, appeals and manage funds.
- The Executive Committee is also responsible for the management of London Islamic School and have also delegated some of their responsibilities to a sub Education Committee.
- The Executive Committee shall have power to incur debt for or on behalf of Esha'atul Islam subject to the approval of the Trustees.
- Make day to day operational and financial decisions.
- All decisions of the Executive Committee shall be by the majority of the office bearers present and voting at duly called meeting and shall be binding on all members.
- The Executive Committee shall have power to ask General Secretary and/or Treasurer to provide the necessary information regarding the financial position of Esha'atul Islam. If the Executive Committee find or detect any irregularities the committee shall have power to cease any necessary documents immediately and shall ask the President to call an emergency meeting of the Executive Committee to decide further action on this matter.
- The organisation has now appointed specialist law firm and audit firm to advise and offer training to Trustees and the Executive Committee.

Trustees Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK GAAP applicable to smaller entities).

Charity law requires the Trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the Charity, and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees Report is approved by the Board of Trustees



S Hoque

Trustee

15th January 2026

ESHA'ATUL ISLAM
Independent Auditor's Report
for the year ended 31 March 2025

Opinion

We have audited the accounts of Esha'Atul Islam (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). In our opinion, the accounts:

- Give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its income and expenditure for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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 accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts 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 accounts 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

ESHA'ATUL ISLAM
Independent Auditor's Report
for the year ended 31 March 2025

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report and accounts, other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 there is a material misstatement in the accounts or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- The information given in the trustees' annual report is inconsistent in any material respect with the accounts; or — Sufficient accounting records have not been kept; or
- The accounts 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 trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error

In preparing the accounts, 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.

ESHA'ATUL ISLAM
Independent Auditor's Report
for the year ended 31 March 2025

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report 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 accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- We identified the laws and regulations applicable to the charity through discussions with management, and from our knowledge and experience of the sector, and assessed compliance.
-
- We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
 - Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
 - Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.
- Checking and making enquiries of unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

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

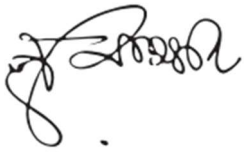
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

ESHA'ATUL ISLAM
Independent Auditor's Report
for the year ended 31 March 2025

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and with regulations made under section 154 of that Act. 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 auditor's 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.



Mr Nur Ahmed Chowdhury (Senior Statutory Auditor)
For and on behalf of Abacus Partners (Ldn) LLP

Unit A, Abbots Wharf
93 Stainsby Road
London E14 6JL

16th January 2026

ESHA' ATUL ISLAM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and Endowments from :			
Donation and Legacies	3	355,654	514,202
Charitable activities	4	530,880	423,023
Investments	5	48,572	41,967
Other income	6	16,392	9,167
Total Income		<u>951,499</u>	<u>988,359</u>
Expenditure on:			
Charitable activities	7	<u>760,676</u>	<u>750,504</u>
Net income and movement in funds		190,823	237,855
Reconciliation of funds:			
Fund balances at 1 April 2024		<u>4,723,769</u>	<u>4,485,914</u>
Fund balances at 31 March 2025		<u><u>4,914,592</u></u>	<u><u>4,723,769</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

ESHA' ATUL ISLAM

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	£	2025 £	2024 £
Fixed Assets:				
Tangible Assets	14		6,901,887	6,940,647
Current Assets:				
Debtors & prepayments	15	429	20,634	
Cash at Bank and in hand		819,932	659,109	
		820,361	679,743	
Creditors:				
Amount falling due within one year	17	(448,003)	(46,721)	
Net Current Assets			372,358	633,022
Total assets less current liabilities			7,274,245	7,573,669
Creditors:				
Amount falling due after more than one year	18		(2,359,653)	(2,849,900)
Net Assets			<u>4,914,592</u>	<u>4,723,769</u>
Funds				
The funds of the charity				
Unrestricted Funds	20		4,914,592	4,723,769
Total Funds			<u>4,914,592</u>	<u>4,723,769</u>

The financial statements were approved by the Trustees on 15 January 2026



S Hoque
Trustee

ESHA' ATUL ISLAM**STATEMENT OF CASH FLOWS****AS AT 31 MARCH 2025**

	Notes	£	2025 £	£	2024 £
Cash Outflow from Operating activities					
Cash generated from/(absorbed by) operations	22		199,157		246,213
Investing activities					
Purchase of tangible fixed assets		(26,906)		(28,551)	
Investment income received		<u>48,572</u>		<u>41,967</u>	
Net cash generated from/(used in) investing activities			21,666		13,416
Financial activities					
Repayment of private loans		<u>(60,000)</u>		<u>(31,300)</u>	
Net cash used in/generated from financing activities			<u>(60,000)</u>		<u>(31,300)</u>
Net increase in cash and cash equivalents			160,823		228,329
Cash and cash equivalents at beginning of year			<u>659,109</u>		<u>430,780</u>
Cash and cash equivalents at end of year			<u>819,932</u>		<u>659,109</u>

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

1 Accounting policies

Charity information

Esha' Atul islam is a public benefit entity, it is an unincorporated charity and is a registered charity registered with the charity Commission for England and Wales. The Charity currently has three Trustees . The principle location of the charity is 18-22 Damien Street London E1 2HX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102

The financial statements have departed from the Charities (Accounts and reports) Regulations 2008 only to the extent required to provide a true and fair view. This Departure has involved following the statements of recommended practice which is referred to in the regulations but which has since been drawn

The financial statements are prepared in sterling, which is functional currency of the Charity, Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going Concern

At the time of approving the financial statements , the Trustees have a responsible expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the Trustees in pursuit of their Charitable objectives.

Restricted funds are subject to specific conditions imposed by donors or grantmakers on how they are utilised.

The entity did not receive any funds from grantmakers in the year.

The charity does not hold any endowment funds.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift AID or deeds of covenant is recognised at the time of the donation.

NOTES TO THE FINANCIAL STATEMENTS(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Accounting policies

(Continued)

Tuition fees are recognised when entitlement has accrued. Fees are usually raised at the beginning of the academic year.

Any fees relating to future periods are deferred.

Rental income is recognised in accordance with the lease agreement.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The cost of each activity or made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

The Charity is not VAT registered as such no input VAT is not claimed and it is included in the cost to which it relates to.

Allocation of Costs

Costs are allocated between restricted and unrestricted funds according to the terms of the income and donations.

Mixed expenditure are apportioned between the categories according to the income and donations they relate to

Support Costs

Support cost's are those functions that assist the work of the charity but do not directly undertake charitable activities.

Support costs include back office costs which support the Charity's programmes and activities. Where support costs can not be directly allocated to a particular category of expense, they have been attributed on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land	no depreciation
Building improvements	20 % straight line
Fixtures and Fittings	20 % straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any)

1.8 Investment Property

During the year, management transferred investment property from land and buildings for the element of buildings that was deriving rental income. Investment property is measured at fair value and this measurement is annually reviewed.

ESHA' ATUL ISLAM

NOTES TO THE FINANCIAL STATEMENTS(CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents includes cash in hand. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the assets and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which includes debtors and cash and bank balances, or initially measured at transaction price including transaction costs and or subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year or not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

NOTES TO THE FINANCIAL STATEMENTS(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, The Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant.

There are estimates and judgements in fixed assets depreciation policy, and annual investment property valuations. Within private loans (Qarz-e-hasanah) disclosed in Note 17, the Trustees have estimated a short-term repayable amount based on historical trends, which equates to approximately 15% of the total borrowing balance.

3 Income from donation & legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	290,765	411,994
Grants	45,400	101,950
Membership fees	1,320	258
	<u>337,485</u>	<u>514,202</u>
Donation and gifts		
General Donations	286,795	405,264
Gift aid	3,970	6,730
	<u>290,765</u>	<u>411,994</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
London Islamic School		
School fees	<u>481,529</u>	<u>423,023</u>

ESHA' ATUL ISLAM

NOTES TO THE FINANCIAL STATEMENTS(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments		
	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	42,000	38,500
Interest receivable	6,572	3,467
	<u>48,572</u>	<u>41,967</u>
6 Other income		
	Unrestricted funds 2025 £	Unrestricted funds 2024 £
London Islamic School - general donations.	<u>16,392</u>	<u>9,167</u>

NOTES TO THE FINANCIAL STATEMENTS(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

7 Charitable Activities

	London Islamic School	Running of the mosque	Total London 2025 Islamic School	Running of the mosque	Total 2024	
Staff costs	396,742	49,170	445,912	336,700	42,801	379,501
Depreciation and Impairment	8,466	57,200	65,666		55,594	55,594
Rates		869	869		1,611	1,611
Light and heat	11,180	10,798	21,978	4,218	51,038	55,256
Repairs and maintenance	2,594	21,153	23,747	4,164	6,796	10,960
CCTV and security	2,604	721	3,325	1,323		1,323
Cleaning	92	14,220	14,312	3,520		3,520
Telephone	4,278		4,278	4,315		4,315
Books and stationery	18,506		18,506	15,672		15,672
Exam and regulatory fees	18,200		18,200	28,899		28,899
Events and outings	33,270		33,270	39,024		39,024
Legal & Professional fees	743	6,037	6,780			
Summer & winter break coaching	34,380		34,380	70,677		70,677
Catering	5,396		5,396	15,737		15,737
Computer accessories	10,591		10,591	8,564		8,564
Subscriptions	1,013		1,013			0
	548,055	160,168	708,223	532,813	157,840	690,653
Share of support costs (see note 8)	24,834	21,620	46,453	17,459	33,992	51,451
Share of governance costs (see note 8)	2,000	3,000	5,000	5,000	3,400	8,400
	574,889	184,788	759,676	555,272	195,232	750,504

NOTES TO THE FINANCIAL STATEMENTS(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

8 Support cost allocated to activities

	2025	2024
	£	£
Postage, Printing & Stationery	16,248	15,884
Insurance	14,467	13,692
Annual Conference expenses		9,475
Bank Charges	1,593	3,239
Card Charges	4,202	2,859
Consultancy and training	4,200	
Other Expenses	0	6,302
Governance costs	6,000	8,400
	<u>46,710</u>	<u>59,851</u>

Analysed between:

London Islamic School	21,877	22,459
Running of the Mosque	24,834	37,392
	<u>46,710</u>	<u>59,851</u>

Governance costs comprise:

	2025	2024
	£	£
Audit fees	6,000	8,400
Accountancy		12,850
	<u>6,000</u>	<u>21,250</u>

9 Net Movements in funds

	2025	2024
	£	£
The net movement in funds is stated after charging(crediting):		
Fees payable for the audit of the charity's financial statements	6,000	8,400
Depreciation of owned tangible fixed assets	65,666	55,594
	<u>65,666</u>	<u>55,594</u>

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

11 Employees

The average monthly number of employees during the year was :

2025	2024
Number	Number
<u>37</u>	<u>34</u>

NOTES TO THE FINANCIAL STATEMENTS(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

11 Employees

(Continued)

Employment Costs	2025	2024
	£	£
Wages and salaries	404,974	359,273
Social security costs	22,227	8,440
Other pension costs	14,250	11,788
	<u>441,451</u>	<u>379,501</u>

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

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Volunteers

The charity benefited from assistance provided by volunteers, which included stewarding during daily prayers.

14 Tangible Fixed Assets

	Investment Property	Freehold land and buildings	Fixtures and Fittings	Total
	£	£	£	£
Cost				
At April 2024		6,832,415	283,538	7,115,953
Transfers	419,000	(419,000)		
Additions		10,610	16,296	26,906
At 31 March 2025	<u>419,000</u>	<u>6,424,025</u>	<u>299,834</u>	<u>7,142,859</u>

Depreciation and impairment

At 1 April 2024		0	175,306	175,306
Depreciation charged in the year		5,429	60,237	65,666
At 31 March 2025	<u>0</u>	<u>5,429</u>	<u>235,543</u>	<u>240,972</u>

Carrying amount

At 31 March 2025	<u>419,000</u>	<u>6,418,596</u>	<u>64,291</u>	<u>6,901,887</u>
At 31 March 2024	<u>0</u>	<u>6,832,415</u>	<u>108,232</u>	<u>6,940,647</u>

ESHA' ATUL ISLAM

NOTES TO THE FINANCIAL STATEMENTS(CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15	Debtors	2025	2024
	Amount falling due within one year:	£	£
	Trade Debtors		12,733
	Prepayments and accrued income	429	7,901
		<u>429</u>	<u>20,634</u>
16	Loans and Overdrafts	2025	2024
		£	£
	Other loans	2,789,900	2,849,900
	Payable after one year	<u>2,789,900</u>	<u>2,849,900</u>
<p>Qarz-e hasanah are private interest-free unsecured loans given to the charity, and were primarily collected from individuals in the local community to assist with the completion of the mosque building project. The loan contracts do not specify a repayment period, but the Trustees have disclosed short-term loan liabilities based on previous practice of actual repayment.</p>			
17	Creditors: amount falling due within one year	2025	2024
		£	£
	Trade Creditors	538	24,965
	Other Creditors	10,618	6,156
	Private loans	430,247	
	Accruals and deferred income	6,600	15,600
		<u>448,003</u>	<u>46,721</u>
18	Creditors: amount falling due after more than one year	2025	2024
		£	£
	Private loans	<u>2,359,653</u>	<u>2,849,900</u>
19	Retirement benefit schemes	2025	2024
	Defined contribution schemes	£	£
	Charge to profit or loss in respect of defined contribution schemes	<u>14,250</u>	<u>11,788</u>

NOTES TO THE FINANCIAL STATEMENTS(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

19 Retirement benefit schemes

(Continued)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Unrestricted funds

The Unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	4,723,769	951,499	(760,676)	4,914,592

Previous year	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	4,485,914	988,359	(750,504)	4,723,769

21 Related Party Transactions

There were no disclosable related party transactions during the year (2024 - none)

22 Cash generated from/(absorbed by) operations

	2025 £	2024 £
Surplus for the year	190,823	237,855
Adjustments for:		
Investment income recognised in statement of financial activities	(48,572)	(41,967)
Depreciation and impairment of tangible fixed assets	65,666	55,594
Movements in working capital:		
(Increase) in debtors	20,206	(20,634)
Increase/(Decrease) in creditors	(28,965)	15,365
Cash generated from/(absorbed by) operations	199,157	246,213

NOTES TO THE FINANCIAL STATEMENTS(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

23 Analysis of changes in net(debt)/ funds

	01-Apr-24 £	Cash flows £	Transfers £	31-Mar-25 £
Cash at bank and in hand	659,109	160,823		819,932
Loans falling due after more than one year	(2,849,900)	60,000	310,247	(2,789,900)
	(2,190,791)	220,823	310,247	(1,969,968)