REGISTERED CHARITY NUMBER: 260968

Trustees' Report and

Unaudited Financial Statements

for the Year Ended 31st December 2025

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 2025

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Idara-e-Jaaferiya

Trustees' Report
for the Year Ended 31st December 2025

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

Religious and Community Activities

Idara continued its regular programme of lectures in English and Urdu, covering Character Building, Islamic History and Community Development. We were honoured to welcome renowned Scholars and Noha reciters during Ramazan, Muharram and Safar, and the Ashura procession was once again a great success. Daily congregational prayers and the weekly Tuesday, Thursday and Friday programmes continue alongside over 250 programmes per year marking key dates in the religious calendar.

Education

Education remains central to Idara's mission. The Madrasah continues to thrive at its dedicated school premises, with 100+ students and a growing roll. The additional cost of £320 per week reflects our commitment to a proper learning environment, and we are deeply grateful to our volunteer teachers whose dedication makes Saturday school possible. The daily one-to-one Quran classes - held Monday to Thursday, face to face and online - serve 40+ students taught by four teachers.

Governance and Charity Commission

A new trustee team took office in mid-November 2025, committed to strengthening governance across six domains: social media, events and speakers, governance, financial management, membership and international activity.

On 23 September 2025 the Charity Commission issued a regulatory Action Plan under section 15(2) of the Charities Act 2011. The trustees submitted evidence of their progress on 28 April 2026. In June 2026 the Commission assessed the charity as Mainly Compliant overall and closed its follow-up case, noting that significant progress had been made. On 15 December 2025 the Commission also issued an Official Warning under section 75A of the Act, which is published on the Commission's website and requires six actions to be completed by 15 December 2026. The trustees accept the Commission's findings. Four of the six actions have been implemented, covering the charity's objects, policies, financial controls and trustee understanding of their duties. The remaining two are in progress: legal advice on recovering funds paid to a former employee, and the transfer of the charity's properties to the Official Custodian for Charities. Both are expected to be completed within the Commission's timeframe.

After the year end, members adopted a new constitution at an Extraordinary General Meeting held on 31 May 2026, following notice to all members with the proposed constitution enclosed. The new constitution took effect that day and introduces a formal membership framework and staggered trustee elections. Membership reopened on 17 June 2026, and the first AGM under the new constitution will be held on 29 November 2026. The trustees continue to engage openly with the Commission and met its officers on 9 September 2026 to review progress. The Commission's conclusions are awaited, and the trustees will report further in the 2026 Annual Report.

Community and External Relations

We have deepened our engagement with Wandsworth Council's advisory groups and local networks, strengthening community outreach and relationships with our neighbours. We see active local civic participation as integral to our charitable purpose.

Financial Summary

Inflows for 2025 totalled £239,000 against outflows of £247,000 (before depreciation). Strengthening financial controls and reporting is a priority under the new governance programme. We have also secured a new long-term tenancy at our rental property at a significantly higher monthly rental, improving the sustainability of our income.

Thanks and Acknowledgements

Our sincere thanks go to everyone who makes the Idara's work possible - our volunteer teachers, donors, event helpers, advisors, legal counsel, and all those who give their time quietly and without recognition. We are also grateful to Wandsworth Council and our partner organisations for their continued support.
Please continue to support the Idara through your time, skills or donations. A monthly standing order makes a particular difference, providing the financial stability we need to plan and serve this community for generations to come.

Jazakallahu Khayran - may Allah reward you all with goodness - and our sincerest thanks to each and every one of you.

Arham Haidri President, Idara-e-Jaaferiya Executive Committee and Chair of Trustees
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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

260968

Principal address

18 Church Lane
London
SW17 9PP

Idara-e-Jaaferiya

Trustees' Report
for the Year Ended 31st December 2025

Trustees
Mr Arham Haidri
Mr Nadeem Naqvi
Mr Sikander Mirza
Mr Ehsan Raza
Mr Syed Raza Ali Shah Zaidi
Mr Syed Muhammad Yasir (appointed 16/11/2025)
Mr Sajjad Hussain (appointed 16/11/2025)
Mr Syed Hamid Raza (appointed 16/11/2025)
Mr Musayab Ali Jafri (appointed 16/11/2025)
Mr Syed Muhammad Salman (appointed 16/11/2025)
Mr Alamdar Hussain (appointed 16/11/2025)
Mr Zia Abbas Zaidi (appointed 16/11/2025)
Mr Mohammed Raza (resigned 16/11/2025)
Mr Akram Hussain Ahmed Syed (resigned 16/11/2025)
Mr Syed Amir Jafri (resigned 16/11/2025)
Dr Syed Hasan Ali (resigned 16/11/2025)
Mr Aun Ali (resigned 16/9/2025)
Mr Syed Tahir Hassan (resigned 16/11/2025)

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

Approved by order of the board of trustees on ....24 August 2026..... and signed on its behalf by:



.....
Mr Arham Haidri - Trustee

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 2025.

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 8, 2026 09:57:16 GMT+1)

Syed H Murtaza FCCA

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 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		213,875	13,371	227,246	238,277
Other income		12,404	-	12,404	1,656
Total		226,279	13,371	239,650	239,933
EXPENDITURE ON					
Raising funds	2	252,071	7,313	259,384	258,241
Net gains on investments		87,000	-	87,000	-
NET INCOME/(EXPENDITURE)		61,208	6,058	67,266	(18,308)
RECONCILIATION OF FUNDS					
Total funds brought forward		5,170,420	3,091	5,173,511	5,191,819
TOTAL FUNDS CARRIED FORWARD		5,231,628	9,149	5,240,777	5,173,511

The notes form part of these financial statements

Idara-e-Jaaferiya

Statement of Financial Position
31st December 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	5	4,533,805	-	4,533,805	4,546,349
Investment property	6	745,000	-	745,000	658,000
		5,278,805	-	5,278,805	5,204,349
CURRENT ASSETS					
Debtors	7	500	-	500	1,172
Cash at bank and in hand		16,315	9,149	25,464	41,080
		16,815	9,149	25,964	42,252
CREDITORS					
Amounts falling due within one year	8	(27,992)	-	(27,992)	(37,090)
NET CURRENT ASSETS		(11,177)	9,149	(2,028)	5,162
TOTAL ASSETS LESS CURRENT LIABILITIES		5,267,628	9,149	5,276,777	5,209,511
CREDITORS					
Amounts falling due after more than one year		(36,000)	-	(36,000)	(36,000)
NET ASSETS		5,231,628	9,149	5,240,777	5,173,511
FUNDS	10				
Unrestricted funds				5,231,628	5,170,420
Restricted funds				9,149	3,091
TOTAL FUNDS				5,240,777	5,173,511

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



.....
Mr Arham Haidri - Trustee

The notes form part of these financial statements

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.

continued...

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments
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

	2025	2024
	£	£
Support costs	3,000	3,000

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	217,008	21,269	238,277
Other income	1,656	-	1,656
Total	218,664	21,269	239,933
EXPENDITURE ON			
Raising funds	240,063	18,178	258,241
NET INCOME/(EXPENDITURE)	(21,399)	3,091	(18,308)

continued...

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	5,191,819	-	5,191,819
TOTAL FUNDS CARRIED FORWARD	5,170,420	3,091	5,173,511

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST OR VALUATION					
At 1st January 2025 and 31st December 2025	4,718,000	128,561	13,704	24,119	4,884,384
DEPRECIATION					
At 1st January 2025	192,476	124,291	10,448	10,820	338,035
Charge for year	8,795	769	586	2,394	12,544
At 31st December 2025	201,271	125,060	11,034	13,214	350,579
NET BOOK VALUE					
At 31st December 2025	4,516,729	3,501	2,670	10,905	4,533,805
At 31st December 2024	4,525,524	4,270	3,256	13,299	4,546,349

Cost or valuation at 31st December 2025 is represented by:

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
Valuation in 2025	4,718,000	128,561	13,704	24,119	4,884,384

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

continued...

6. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1st January 2025	658,000
Revaluation	87,000
At 31st December 2025	745,000
NET BOOK VALUE	
At 31st December 2025	745,000
At 31st December 2024	658,000

Fair value at 31st December 2025 is represented by:

	£
Valuation in 2025	745,000

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

	2025	2024
	£	£
Cost	137,900	137,900
Aggregate depreciation	(33,096)	(31,717)

Investment property was valued on fair value basis on 31st December 2025 by the trustees.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments	500	1,172

continued...

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 9)	-	461
Trade creditors	-	3,434
Taxation and social security	(1,181)	268
Other creditors	29,173	32,927
	27,992	37,090

9. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	461
Amounts falling due in more than five years:		
Repayable by instalments:		
Qarz-e-Hasna	36,000	36,000

10. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	5,170,420	61,208	5,231,628
Restricted funds			
Khums	2,630	69	2,699
Fitra	(461)	461	-
Special Projects	922	5,528	6,450
	3,091	6,058	9,149
TOTAL FUNDS	5,173,511	67,266	5,240,777

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	226,279	(252,071)	87,000	61,208
Restricted funds				
Khums	2,374	(2,305)	-	69
Fitra	4,547	(4,086)	-	461
Special Projects	6,450	(922)	-	5,528
	13,371	(7,313)	-	6,058
TOTAL FUNDS	239,650	(259,384)	87,000	67,266

Comparatives for movement in funds

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

continued...

10. MOVEMENT IN FUNDS - continued

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

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

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted fund	5,191,819	39,809	5,231,628
Restricted funds			
Khums	-	2,699	2,699
Special Projects	-	6,450	6,450
	-	9,149	9,149
TOTAL FUNDS	5,191,819	48,958	5,240,777

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted fund	444,943	(492,134)	87,000	39,809
Restricted funds				
Khums	15,066	(12,367)	-	2,699
Fitra	9,329	(9,329)	-	-
Special Projects	10,245	(3,795)	-	6,450
	34,640	(25,491)	-	9,149
TOTAL FUNDS	479,583	(517,625)	87,000	48,958

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2025.

Idara-e-Jaaferiya

Detailed Statement of Financial Activities
for the Year Ended 31st December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	64,729	63,725
Khums income	2,375	12,692
Hall collections & events	19,602	27,843
Sponsorship (Ramzan, Muharram)	58,507	62,799
Member's subscription	15,839	6,940
Educational fund	12,786	19,573
Shop income	897	600
Funeral services	28,500	16,325
Rent receivable	24,011	27,780
	227,246	238,277
Other income		
Employment allowance	3,153	1,656
Gift aid	9,251	-
	12,404	1,656
Total incoming resources	239,650	239,933
EXPENDITURE		
Other trading activities		
Resident Alim	35,196	36,196
Employer's NI contributions	3,153	1,656
Employer's pension	797	906
Rates and water	1,187	2,096
Insurance	6,059	5,076
Light and heat	42,853	31,691
Cleaning	9,531	6,149
Repairs and maintenance	14,233	5,141
Khums	2,305	10,062
Fitra	4,548	5,243
Sadqa paid	2,250	-
Visiting speakers	19,700	25,050
Funeral services	6,650	3,481
Carried forward	148,462	132,747

Idara-e-Jaaferiya

Detailed Statement of Financial Activities
for the Year Ended 31st December 2025

	2025	2024
	£	£
Other trading activities		
Brought forward	148,462	132,747
School expenses	20,641	20,017
Printing, postage & stationery	2,320	166
Travelling & entertainment	1,786	5,058
Sundry	105	1,616
Bank charges	1,787	1,424
Muharram expenses	7,157	9,679
Pakistan ramzan & ration	-	2,873
Computer & software	573	1,966
Interest paid	-	358
Freehold property	8,795	8,795
Plant and machinery	769	938
Fixtures and fittings	586	715
Motor vehicles	2,394	2,919
Groceries, refreshments & niaz	61,009	65,970
	256,384	255,241
Support costs		
Governance costs		
Independent examiner's fee	3,000	3,000
Total resources expended	259,384	258,241
Net expenditure	(19,734)	(18,308)