Charity Registration No. 273945

LEYTONSTONE ISLAMIC ASSOCIATION

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

LEYTONSTONE ISLAMIC ASSOCIATION

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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 Irfan Bagas	**Joint secretary**
	Mr Idris Tai	**Chairman**
	Mr Sufyaan Patel	**General secretary**
	Mr G H Achha	**Treasurer**
	Mr Asif Adam	**Vice Chairman**
Independent examiner	KPSR LLP 58 High Street Pinner Middlesex HA5 5PZ	
Bankers	Barclays Bank Plc	

LEYTONSTONE ISLAMIC ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report and accounts for the year ended 31 December 2025.

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 Mohammad Nasir
Mr M Abhram
Mr A Tai

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.

On behalf of the board of trustees
Leytonstone Islamic Association

.....
Mr Dawood Patel

Dated: 13 Oct. 2026

.....
Mr Ibrahim Hafez

Dated: 14-10-2026

.....
Mr Yakub Adam

Dated: 14/10/26

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 2025, 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.

kpsr LLP

KPSR LLP

Chartered Accountants
58 High Street
Pinner
Middlesex
HA5 5PZ

Dated: 14/10/2026

LEYTONSTONE ISLAMIC ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
Incoming resources from generated funds			
Donations and legacies	2	223,456	128,359
Rental income	3	21,925	18,000
Total incoming resources		245,381	146,359
Resources expended	4		
Charitable activities			
Staff cost		97,793	88,274
Legal and professional fees		520	520
Other charitable expenditure		43,058	51,150
Total charitable expenditure		141,371	139,944
Net income for the year/ Net movement in funds		104,010	6,415
Fund balances at 1 January 2025		903,431	897,016
Fund balances at 31 December 2025		1,007,441	903,431

LEYTONSTONE ISLAMIC ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	7		**1,136,825**		636,480
Current assets					
Debtors	8	**511**		1,009	
Cash at bank and in hand		**154,185**		277,641	
		154,696		278,650	
Creditors: amounts falling due within one year	9	**(8,780)**		(11,699)	
Net current assets			**145,916**		266,951
Total assets less current liabilities			**1,282,741**		903,431
Creditors: amounts falling due after more than one year	10		**(275,300)**		-
Net assets			**1,007,441**		903,431
Income funds					
Unrestricted funds			**1,007,441**		903,431
			1,007,441		903,431

The accounts were approved by the Trustees on 14/10/2026

Mr Dawood Patel **Mr Ibrahim Hafez** **Mr Yakub Adam**

LEYTONSTONE ISLAMIC ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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 attributeed 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

	2025 £	2024 £
Donations, gifts and collections	223,456	128,359

3 Rental income

	2025 £	2024 £
Rental income	21,925	18,000

4 Total resources expended

	Total 2025 £	Total 2024 £
Charitable activities		
Staff cost		
Pastoral care services	*30,898*	*29,222*
Staff pension	*50*	
Wages and salaries	*66,895*	*59,052*
Legal and professional fees		
Radio transmission fee	*520*	*520*
Other charitable expenditure		
Rates	3,196	2,464
Insurance	2,508	2,477
Light and heat	11,007	13,915
Repairs and maintenance	10,768	19,605
Telephone and fax	699	482
Accountancy	5,729	3,094
Cleaning	2,651	2,945
Advertising	505	587
Subscriptions and fees	440	-
Sundry expense	21	127
Donations	500	2,000
Bank charges	2,037	180
Depreciation	2,947	3,274
	141,371	139,944

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:

	2025 Number	2024 Number
Tutors	**7**	7

Employment costs	**2025**	2024
	£	£
Other pension costs	**50**	-

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

7 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2025	599,954	112,597	712,551
Additions	503,088	204	503,292
At 31 December 2025	**1,103,042**	**112,801**	**1,215,843**
Depreciation			
At 1 January 2025	-	76,071	76,071
Charge for the year	-	2,947	2,947
At 31 December 2025	**-**	**79,018**	**79,018**
Net book value			
At 31 December 2025	**1,103,042**	**33,783**	**1,136,825**
At 31 December 2024	599,954	36,526	636,480

8 Debtors

	2025	2024
	£	£
Prepayments and accrued income	511	1,009

9	**Creditors: amounts falling due within one year**	2025	2024
		£	£
	Trade creditors	327	-
	Wages control account	341	5,240
	Other creditors	283	283
	Accruals	7,829	6,176
		8,780	11,699

10	**Creditors: amounts falling due after more than one year**	**2025**	2024
		£	£
	Other creditors	**275,300**	-

11 Pension and other post-retirement benefit commitments

Defined contribution

	2025	**2024**
	£	**£**
Contributions payable by the company for the year	50	-