Markaz-Ud-Dawat-Wal Irshad

Charity No. 295836

Trustees' Report and Unaudited Accounts

31 December 2025

Markaz-Ud-Dawat-Wal Irshad
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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 295836

Principal Office

177-179 Plashet Grove
East Ham
London
E6 1BX

Trustees

The following trustees served during the year:

ABDULLAH PATEL
Mohmedhanif Vali
Nizamuddin Patel
Noormohammed Polli (Resigned 16 February 2025)
Yakub Patel

Key Management Personnel

Mr M H Vali - Chairman
Mr Abdullah Patel - Secretary
Mr Yakub Patel - Treasurer
Mr Nizammudin Patel
Mr Noormohammed Suleman Polli (Resigned 16 February 2025)

Accountants

TAXCA Accountants Ltd
Chartered Certified Accountants
353 High Street North
Manor Park
London
E12 6PQ

OBJECTIVES AND ACTIVITIES

Markaz Ud Dawat Wal Irshad was established in 14 December 1986 as a place of worship specifically to meet the needs of Muslim community in and around the London Borough of Newham. The main purpose is for the advancement and promotion of the Islamic Faith.

The main activities that take place are the five times prayers which are the core practices of the Islamic Faith. Furthermore, facilities are given to speakers for the promotion of Islamic values. Programmes are held on a monthly basis. Marriage services are also provided in line with Islamic Principles.

An advanced programme is promoted in the specific Islamic month of Ramadan which includes food facilities for breaking of the fast and late-night extended payers.

Ladies programmes are also facilitated when required to meet the demands that arise at specific times.

The services in place already are:

Evening and Weekend classes for children between 4 to 5 and 16 years 7 days a week (Madrassa)

FINANCIAL REVIEW

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trust average monthly spending was £29,458.00 month during year ended 31st December 2025. This had increased due to additional staff required to cater for a greater demand and additional repair and maintenance works.

The trustees consider that the ideal level of reserves would cover six months spending which is approximately £176,748.00. The charity's free reserves at 31st December 2024 are in excess of that. The trustees consider the trust is in a healthy position. The local community continue to support the trust objectives. The trustees therefore consider that the trust to be a going concern.

PLANS FOR FUTURE PERIODS

The trust also promotes further facilities to public by looking out for any specific needs. Future intentions include the followings;

include the following: Health Checks for the age group 25 - 40
Counselling services for broken homes
Lectures from Police to young teenagers'
Basic education for healthy living

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, as deed of trust and constitutes an unincorporated.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Mohmedhanif Vali

Mohmedhanif Vali
Trustee
31 December 2025

ABDULLAH PATEL

ABDULLAH PATEL
Trustee
31 December 2025

Independent Examiner's Report to the trustees of Markaz-Ud-Dawat-Wal Irshad

I report to the trustees on my examination of the financial statements of Markaz-Ud-Dawat-Wal Irshad for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants (ACCA).

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Mohsin Usmangani Patel
Association of Chartered Certified Accountants (ACCA)
TAXCA Accountants Ltd
353 High Street North
Manor Park
London
E12 6PQ
31 December 2025

Markaz-Ud-Dawat-Wal Irshad
Statement of Financial Activities

for the year ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	375,060	375,060	284,612
Other trading activities	4	5,747	5,747	26,544
Investments	5	49,862	49,862	46,571
Other	6	3,700	3,700	300
Total		434,369	434,369	358,027
Expenditure on:				
Other	7	353,496	353,496	307,243
Total		353,496	353,496	307,243
Net gains on investments		-	-	-
Net income	8	80,873	80,873	50,784
Transfers between funds		-	-	-
Net income before other gains/(losses)		80,873	80,873	50,784
Other gains and losses				
Net movement in funds		80,873	80,873	50,784
Reconciliation of funds:				
Total funds brought forward		3,184,172	3,184,172	3,133,388
Total funds carried forward		3,265,045	3,265,045	3,184,172

Markaz-Ud-Dawat-Wal Irshad

Balance Sheet

at 31 December 2025

Charity No. 295836		2025	2024
		£	£
Fixed assets			
Tangible assets	10	1,928,700	1,950,868
Investments	11	467,188	467,188
		2,395,888	2,418,056
Current assets			
Stocks	12	206	206
Cash at bank and in hand		949,624	819,913
		949,830	820,119
Creditors: Amount falling due within one year	13	(38,173)	(11,503)
Net current assets		911,657	808,616
Total assets less current liabilities		3,307,545	3,226,672
Creditors: Amounts falling due after more than one year	14	(42,500)	(42,500)
Net assets excluding pension asset or liability		3,265,045	3,184,172
Total net assets		3,265,045	3,184,172
The funds of the charity			
Restricted funds	15		
Unrestricted funds	15		
General funds		3,265,045	3,184,172
		3,265,045	3,184,172
Reserves	15		
Total funds		3,265,045	3,184,172

Approved by the trustees on 31 December 2025

And signed on their behalf by:

Mohmedhanif Vali

Mohmedhanif Vali
Trustee
31 December 2025

ABDULLAH PATEL

ABDULLAH PATEL
Trustee
31 December 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	1% Straight Line
Leasehold property	10% Straight Line
Computer Equipment	10% Straight Line
Fixtures and Fittings	10% Straight Line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Total funds 2024
	£	£
Income and endowments from:		
Donations and legacies	284,612	284,612
Other trading activities	26,544	26,544
Investments	46,571	46,571
Other	300	300
Total	358,027	358,027
Expenditure on:		
Other	307,243	307,243
Total	307,243	307,243
Net income	50,784	50,784
Net income before other gains/(losses)	50,784	50,784
Other gains and losses:		
Net movement in funds	50,784	50,784
Reconciliation of funds:		
Total funds brought forward	3,133,388	3,133,388
Total funds carried forward	3,184,172	3,184,172

3 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Donations and Gift Aid	4,502	4,502	2,434
Friday and Lillah Collections	108,264	108,264	90,993
Madrasa's Student Fees	262,294	262,294	190,985
Nikah Fees	-	-	200
	375,060	375,060	284,612

4 Income from other trading activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Children Book Sales	5,102	5,102	25,429
Masjid Radio's Receiver Sales	645	645	1,115
	5,747	5,747	26,544

5 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Solar Energy Income	2,122	2,122	511
Rental Income	44,288	44,288	45,220
Bank Interest Receivable	3,452	3,452	647
Loyalty Reward	-	-	193
	49,862	49,862	46,571

6 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Calendar Sales	3,700	3,700	300
	3,700	3,700	300

7 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Purchase of Book	5,460	5,460	6,973
Radio Licence Fees	1,608	1,608	370
Employee costs	283,421	283,421	251,684
Premises costs	27,076	27,076	11,691
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	22,168	22,168	22,168
General administrative costs	9,065	9,065	10,414
Legal and professional costs	4,698	4,698	3,943
	353,496	353,496	307,243

8 Net income before transfers

	2025	2024
This is stated after charging:	£	£
Depreciation of owned fixed assets	22,168	22,168

9 Staff costs

	2025	2024
Salaries and wages	260,722	246,075
Social security costs	6,331	2,485
	267,053	248,560

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2025 Number	2024 Number
Employed for Charitable Activities	33	39
	33	39

10 Tangible fixed assets

	Land and buildings	Computer Equipment	Fixtures and Fittings	Total
	£	£	£	£
Cost or revaluation				
At 1 January 2025	2,287,894	23,212	216,116	2,527,222
At 31 December 2025	2,287,894	23,212	216,116	2,527,222
Depreciation and impairment				
At 1 January 2025	339,841	20,397	216,116	576,354
Depreciation charge for the year	19,847	2,321	-	22,168
At 31 December 2025	359,688	22,718	216,116	598,522
Net book values				
At 31 December 2025	1,928,206	494	-	1,928,700
At 31 December 2024	1,948,053	2,815	-	1,950,868

11 Investments

	Freehold Investment Property	Total
	£	£
Cost or revaluation		
At 1 January 2025	467,188	467,188
At 31 December 2025	467,188	467,188
Net book values		
At 31 December 2025	467,188	467,188
At 31 December 2024	467,188	467,188

12 Stocks

	2025	2024
	£	£
Finished goods	206	206
	206	206

Carrying value analysed by activities	2025	2024
	£	£
Children Book Sales	206	206
	206	206

13 Creditors:
amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	6,415	3,530
Other creditors	30,318	7,973
Accruals	1,440	-
	38,173	11,503

14 Creditors:
amounts falling due after more than one year

	2025	2024
	£	£
Other loans	42,500	42,500
	42,500	42,500

15 Movement in funds

	At 1 January 2025	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2025
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	3,184,172	434,369	(353,496)	3,265,045
Total funds	3,184,172	434,369	(353,496)	3,265,045

16 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	1,928,700	1,928,700
Investments	467,188	467,188
Net current assets	911,657	911,657
Creditors due in more than one year and provisions	(42,500)	(42,500)
	3,265,045	3,265,045

17 Reconciliation of net debt

	At 1 January 2025	Cash flows	At 31 December 2025
	£	£	£
Cash and cash equivalents	819,913	129,711	949,624
	819,913	129,711	949,624
Borrowings	(42,500)	-	(42,500)
	(42,500)	-	(42,500)
Net debt	777,413	129,711	907,124

Markaz-Ud-Dawat-Wal Irshad
Statement of Cash flows
for the year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	80,873	50,784
Adjustments for:		
Depreciation of property, plant and equipment	22,168	22,168
Dividends, interest and rents from investments	(53,562)	(46,871)
Increase/(Decrease) in trade and other payables	26,670	(18,520)
Net cash provided by operating activities	76,149	7,561
Cash flows from investing activities		
Dividends, interest and rents from investments	53,562	46,871
Net cash from investing activities	53,562	46,871
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	129,711	54,432
Cash and cash equivalents at the beginning of the year	819,913	765,481
Cash and cash equivalents at the end of the year	949,624	819,913
Components of cash and cash equivalents		
Cash and bank balances	949,624	819,913
	949,624	819,913

Markaz-Ud-Dawat-Wal Irshad
Detailed Statement of Financial Activities
for the year ended 31 December 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
Donations and Gift Aid	4,502	4,502	2,434
Friday and Lillah Collections	108,264	108,264	90,993
Madrasa's Student Fees	262,294	262,294	190,985
Nikah Fees	-	-	200
	375,060	375,060	284,612
Other trading activities			
Children Book Sales	5,102	5,102	25,429
Masjid Radio's Receiver Sales	645	645	1,115
	5,747	5,747	26,544
Investments			
Solar Energy Income	2,122	2,122	511
Rental Income	44,288	44,288	45,220
Bank Interest Receivable	3,452	3,452	647
Loyalty Reward	-	-	193
	49,862	49,862	46,571
Other			
Calendar Sales	3,700	3,700	300
	3,700	3,700	300
Total income and endowments	434,369	434,369	358,027
Expenditure on:			
Other expenditure			
Purchase of Book	5,460	5,460	6,973
Radio Licence Fees	1,608	1,608	370
	7,068	7,068	7,343
Employee costs			
Salaries/wages	260,722	260,722	246,075
Employer's NIC	6,331	6,331	2,485
Temporary staff	16,368	16,368	3,124
	283,421	283,421	251,684
Premises costs			
Light, heat and power	11,454	11,454	9,586
Premises repairs and maintenance	15,119	15,119	1,594
Other premises costs	503	503	511
	27,076	27,076	11,691
General administrative costs, including depreciation and amortisation			

Depreciation of land and buildings	19,847	19,847	19,847
Depreciation of Computer Equipment	2,321	2,321	2,321
Depreciation of Fixtures and Fittings	-	-	-
Bank charges	619	619	969
General insurances	6,200	6,200	5,069
Postage and couriers	-	-	220
Software, IT support and related costs	-	-	525
Subscriptions	1,682	1,682	3,062
Telephone, fax and broadband	564	564	569
	31,233	31,233	32,582
Legal and professional costs			
Audit/Independent examination fees	2,880	2,880	-
Other legal and professional costs	1,818	1,818	3,943
	4,698	4,698	3,943
Total of expenditure of other costs	353,496	353,496	307,243
Total expenditure	353,496	353,496	307,243
Net gains on investments	-	-	-
Net income	80,873	80,873	50,784
Net income before other gains/(losses)	80,873	80,873	50,784
Other Gains	-	-	-
Net movement in funds	80,873	80,873	50,784
Reconciliation of funds:			
Total funds brought forward	3,184,172	3,184,172	3,133,388
Total funds carried forward	3,265,045	3,265,045	3,184,172

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SENDER Misbabanu Momin	WORKSPACE TAXCA Accountants Ltd
ROUTING Parallel	COMPLETED 7 Oct 2026, 20:15 UTC

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Mohmedhanif Vali

SIGNED

valimh@hotmail.co.uk

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