DARUL ULOOM FOUNDATION

Charity Registration Number: 1166881

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

REPORTING ACCOUNTANTS:
AM ACCOUNTANCY SERVICES
43 BEN JONSON ROAD
LONDON E1 4SA
TEL: 020 7790 6111

DARUL ULOOM FOUNDATION

FOR THE YEAR ENDED 31 DECEMBER 2025

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DARUL ULOOM FOUNDATION

FOR THE YEAR ENDED 31 DECEMBER 2025

MANAGEMENT COMMITTEE

CHAIR PERSON	Mr MD Ayub Ali
GENERAL SECRETARY	Mr Anor Miah
TREASURER	Mr Mohammed Nazir uddin
ADDRESS	45-47 Stepney Green London E1 3JX
BANKER	HSBC BANK PLC LLOYDS BANK
INDEPENDENT EXAMINER	AM ACCOUNTANCY SERVICES 43 BEN JONSON ROAD LONDON E1 4SA TEL: 020 7790 6111

Charity's Trustees:

Mr MD Ayub Ali
Mr Anor Miah
Mr Mohammed Nazir uddin

The trustees present their report and financial statements for the year ended 31 December 2025.
The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued in 2005 in preparing the annual report and financial statements of the Charity.

Legal Status:

Charity: Registered with the Charity Commission, Charity Number: 1166881

Objects, Principal Activities and Organisation of the Charity

The Charity's objects are for the benefit of the inhabitants of London Borough of Tower Hamlets, and in particular members of the Muslim Minority Ethnic Communities but exclusively who are in ..rdship by:

1) The advancement of education in Bangladesh and UK.

2) The relief of sickness and advancement of healthcare in Bangladesh and UK

3) The relief of general poverty and suffering in Bangladesh and UK.

4) Such charitable purpose for the benefit in Bangladesh and UK as are exclusively charitable according to the law of England and Wales as the trustees may from time to time determine.

Organisation:

A Management Committee, the members of which are the trustees manages the affairs of the charity
The Management Committee manages the business of the charity including the paying of all expenses

Trustees:

Trustees, who are all members of the executive committee, and who served during the year are set out on page 3.
The trustees are elected at the Annual General Meeting, for membership of the Executive Committee and serve until the end of the next Annual General Meeting, where they can stand for re- election as members of the new Executive Committee.

Trustees responsibilities in relation to the financial statements

e committee or Trustees are required by charity's law to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements the Trustees are required to:

The Trustees are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and regulations and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the Trustees to prepare Financial Statements for each financial 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 of the charity for that period. In preparing these Financial Statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities Act 2011.
The Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

VOLUNTEERS:

The Trustees wish to record their appreciation on behalf of the Charity and community for the volunteers who assist in the smooth running of the Charity and are critical in helping to keeps the running costs down

RISK REVIEW:

The Trustees have conducted their own review of the major risks to which the Charity is exposed and steps have been initiated to minimise the identified risks. All functions of the Charity are subjected to periodic review resulting in a process of ongoing improvement.
All staff and volunteers are trained and have all the required statutory and regulatory clearances required.

SERIOUS INCIDENTS AND EXCEPTIONS:

The Trustees are pleased to note, that there were no incidents which gave rise to the need for the Trustees to lodge a Serious Incident Report with the Charity Commission. Furthermore, there were no Exceptions recorded and which gave rise to the need for the Trustees to record on the Charity's Exceptions' Register.

RELATED PARTY TRANSACTIONS:

During the year the Charity was under the control of Trustees and Management Committee members as listed above. This report, which has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small companies.

No members of the management committee received any remuneration during the year.
No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Reserve Policy

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, ›uld be maintained at a level equivalent to its expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding. They will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The Centre will actively work to achieve this level of reserves.

INDEPENDENT EXAMINER

According to the provisions of the Charities Act 2008 and updated 2011, the Committee has agreed that and audit is not required for this financial year. However due to provisions of the same act an independent examiner is required and AM Accountancy Services appointed as external Accountant or Independent Examiner.

Transaction and financial position

The Statement of Financial Activities shows net surplus for the year of £369,670 and our accumulated funds stand at £770,369 in total.

ı Accountancy Services carried out an independent examination of the accounts included in the report.

This report, which has been prepared in accordance with the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued in 2005.

Approved by the trustees and signed on its behalf by

This report was approved by the Executive Committee on and signed on their behalf.

.....
Mr MD Ayub Ali
(Chairman)
Date:

.....
Mr Anor Miah
(General Secretary)
Date:

To the Trustees of
DARUL ULOOM FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2025

We report on the accounts for the year ended 31 December 2025 set out on pages 8 to 12 which have been prepared under the historical cost convention and the accounting policies set out in note 1 to the financial statements.

Respective Responsibilities of Trustees and Accountants

As described on page 5 the trustees are responsible for the preparation of the financial statements, and they consider that the trust is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion to you.

Basis of Opinion

We conducted our work in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the accounts with the accounting records kept by the charity, and making such limited enquiries of the trustees and officers as we considered necessary for the purpose of this report. These procedures provide only the assurance expressed in our opinion.

Opinion

In our opinion:

(a) The accounts are in agreement with the accounting records kept by the charity under the requirements of the Statement of Recommended Practice – Accounting and Reporting by Charities;

(b) Having regard only to, and on the basis of, the information contained in those accounts:

(1) The accounts have been drawn up in a manner consistent with the accounting requirements specified the Statement of Recommended Practice – Accounting and Reporting by Charities, and

(2) The charity satisfied the conditions for the exemption from an audit of the accounts for the year specified in the Charities Act.

(3) This unaudited Account we have prepared in accordance with the figure, information and explanation we have received from the management of the current committee.

Fordwater Associates ltd

AM ACCOUNTANCY SERVICES
43 BEN JONSON ROAD
LONDON E1 4SA

Date: 23/10/2026

DARUL ULOOM FOUNDATION

Statement of Financial Activities (Income & Expense Statement)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted £	Restricted £	2025 Total £	2024 £
Incoming Resources					
Voluntary income:					
Gift Aid		0		0	12,308
Projects					
All Other General Donations		372,693		372,693	89,111
Interest received		38		38	
Rental Income		66,300		66,300	62,290
Total Incoming Resources		439,031	0	439,031	163,709
Resources Expended					
Direct Charitable Expenditure					
Overseas Projects		24,221		24,221	36,218
UK Projects		13,872		13,872	
Printing, Postage, Stationery & Advertising		2,078		2,078	
Fundraising costs/ TV Promotions		9,000		9,000	5,591
Rent, Rates and service charges		650		650	0
Telephone, fax and photocopy		47		47	0
Light, Heat and Water		601		601	0
Computer / Hosting Fees					377
Insurance		3,610		3,610	
Cleaning					
Wages and Volunteer expenses		2,696		2,696	
Events and activities (Project Costs)		3,009		3,009	1,499
Direct charitable expenditure		59,784	0	59,784	43,686
Management & Administration Expenses:					
Accountancy		1,200		1,200	1,000
Advertising and promotion					
Bank charges		181		181	513
Travel		0		0	225
Legal & Profession		3,809		3,809	35
Consultant		4,000		4,000	750
Depreciation		145		145	
Sundry		242		242	
Repairs & Maintenance		0		0	103
Management & Administration Expenses:		9,577	0	9,577	2,626
Total Resources Expended		69,361	0	69,361	46,312
Net Incoming Resources / (resources expended)		**369,670**	**0**	**369,670**	**117,397**
Net Movement funds for the period:		369,670	0	369,670	117,397
Total Funds Brought forward		400,699	0	400,699	283,302
Balance at 31 December 2023		**770,369**	**0**	**770,369**	**400,699**

DARUL ULOOM FOUNDATION

Summary Income and Expenditure Account
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £
Income		439,031
Total expenditure		69,361
Net Surplus (Deficit) for the financial year		**369,670**

There were no recognised gains other than those included in the Income and Expenditure Account for current year.

DARUL ULOOM FOUNDATION

Statement of Assets & Liabilities (Balance Sheet)

As at 31 December 2025

	NOTE	2025 £	£
Fixed Assets			
Land & Building	2	2,572,421	2,572,421
Current Assets			
Cash at Bank & in Hand		365,313	
Prepayments		6,654	
		371,967	
Current Liabilities			
Amount falling due to one year			
Accruals	3	3,600	
NET CURRENT ASSETS / (LIABILITIES)			368,367
ng Term Liabilities			
Amount falling due to more than one year			
Karje Hasana (Interest Free Loan)	4		2,170,419
TOTAL ASSETS LESS CURRENT LIABILITIES			770,369
FUNDS: Brought Forward	5		400,699
Excess/(Deficit) of income over expenditure			369,670
Total Funds			770,369

The financial statements were approved by the Executive Committee and signed on their behalf:

.....
Mr MD Ayub Ali
(Chairperson)

Date: 23/10/2026

.....
Mr Anor Miah
(General Secretary)

Date:

.....
Mr Mohammed Nazir uddin
(Treasurer)

Date: 23/10/2026

The Notes on pages 10 to 12 form part of the financial statements.

DARUL ULOOM FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2025
NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

a. Basis of Accounting

Basis of accounting The Financial Statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and investments measured at market value.

The Financial Statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) (SORP 2015).

b. Grants

Revenue grants are credited to the Income and Expenditure account on a receivable basis.

c. Donations

Donation are recorded on a receipt basis.

d. Incoming Resources

Voluntary income and donations are included in incoming resources when they are receivable, except when the donors specify that they must be used in future accounting periods or donors' conditions have not been fulfilled, then the income is deferred. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

e. Resources Expended

Resources expended are included in the Statement of Financial Activities on accruals basis, inclusive of any VAT that cannot be recovered.

Expenditure that is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of those resources.

f. Going Concern Basis

The financial statements have been prepared on the going concern basis, as in the opinion of the trustees, there are no issues arising which would suggest any other basis as being more appropriate.

g. Administration Costs

Administration expenditure includes all expenditure not directly related to the charitable activity.

h. Taxation

As a charity, they are exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

i. Depreciation on fixed assets is provided at the rates estimated to write off the cost on reducing balance basis as follows:

Fixtures, Fittings and Equipment	15%

DARUL ULOOM FOUNDATION

FOR THE YEAR ENDED 31 DECEMBER 2025

NOTES TO THE ACCOUNTS

2. FIXED ASSETS

COST	**Fixtures and fittings**	**Freehold Buildings**	Total
	£	£	£
Balance at 01 January 2025		771,600	771,600
Addition (Freehold Building)		1,800,000	1,800,000
Fixtures and fittings b/f	-		-
Addition (Fixture and Fittings)	966	-	966
Balance at 31 December 2025	966	2,571,600	2,572,566
DEPRECIATION			
	-	-	-
Charge for the year	145	-	145
Balance at 31 December 2025	145	-	145
NET BOOK VALUE			
Balance at 01 January 2025	-	771,600	771,600
Balance at 31 December 2025	821	2,571,600	2,572,421

2. Net Surplus of the Financial Year

The excess of expenditure over income is stated after charging:

	2025
	£
Accountants' remuneration	1,200