DARUSALAM EDUCATION CENTRE

Charity Number: 1191131

TRUSTEES' REPORT & FINANCIAL STATEMENTS

FOR THE YEAR END 31ST DECEMBER 2025

DARUSALAM EDUCATION CENTRE

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DARUSALAM EDUCATION CENTRE

TRUSTEES AND PROFESSIONAL ADVISORS

TRUSTEES:

Abdul Qadir
Javid Iqbal
Abdul R A S Mithagare
Mohammad Qasim Rizvi
Mubeen Bagdadi
Muhammad Ikram
Muhammad Saeed

BUSINESS ADDRESS:

DARUSSALAM EDUCATION CENTRE
184 WHALLEY NEW ROAD
BLACKURN
BB1 9TN

BANKERS:

HSBC
60 Church Street
Blackburn
BB1 5AS

ACCOUNTANTS:

ZAHEER AND COMPANY
63 KINGSWAY
BURNAGE
MANCHESTER
M19 2LL

DRUSALAM EDUCATION CENTRE

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2015).

STATUS

Darusalam Education Centre is a registered charity under the charity number 1191131.

Trustees

The trustees of the charity, under the trust deed, are known as Board members with voting rights. They have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts. The trustees undertake a skills audit to identify gaps in Board experiences and new trustees are appointed on a 3-year term to fill these gaps. There is an induction and training plan in place for all trustees to strengthen their role in strategic planning. Trustees are also able to access the organisational training plan and attend any that they feel would be beneficial to their role and/or understanding.

Recruitment and Appointment of Trustees

The Trustees of the charity are known as members of the Management Committee. Under the requirements of the deed, members of the Management Committee shall hold office until the end of Annual General Meeting next following their election appointment or co-option and shall be eligible for re-election or re-co-option.

Trustee Induction and Training

New trustees are recruited following all recruitment process and a successful induction.

All new trustees are given an induction when they start which gives them up to date information on our services, finances, funding streams, organisational policies and procedures, code of conduct and training on our quality assurance standards. Training is provided for the management committee on roles and responsibilities of a trustee and other relevant training identified to assist and support the work of the trustees.

Achievement & Performance

The centre provides the services of a mosque in Blackburn. Facilities of the centre are open to the public all day. It caters for the five daily prayers, the after school children's' madrassa and other community needs for the Muslims of the area, for example, marriage ceremonies, wedding and other celebrations and funeral prayers.

Non-Muslims are welcome to attend any of the centre activities as long as they conform to the expected behaviour and dress code within the mosque.

There are times during the course of the year when the centre is busier than normal. These occasions are listed below:

(a) Friday

Friday is the holiest day of the week for Muslims and special prayers are offered around early afternoon on this day.

(b) Ramadhan

The month of Ramadhan is the period when members of the Muslim community are fasting during the day. The normal prayers are attended by above average numbers and special prayers are offered in the evenings. Food and light refreshments are provided for the attendees in the evening every night of Ramadhan. During the last ten days of Ramadhan the centre is open 24 hours of the day.

(c) Eids

The Eid festival is celebrated twice every year by the Muslim community and once again the centre plays its full role in serving the need of the community. The first Eid is celebrated at the end of Ramadhan to mark the passing of the holy month and the second one is held approximately two and half months later to celebrate the end of the annual pilgrimage to Mecca, the Hajj. On Eid days due to the large numbers attending the centre for special morning prayers; we hold three separate prayers to accommodate the extra attendees. The first prayer in Urdu is held at 8.30am, the second in English is held at 9.30am and the third in Arabic is held at 10.30am.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Trustees responsibilities in relation to the financial statements

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

The law applicable to Charities in England and Wales requires the charity 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, of the charity for that period.

In preparing the accounts, the Trustees are required to;

1 Select suitable accounting principles and then apply them consistently;
2 Observe the methods and principles in the applicable Charities SORP;
3 Make judgements and estimates that are reasonable and prudent;
4 State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;

5 Prepare the financial statements on a going concern basis unless it is appropriate the presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accurate 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 provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detention of fraud and other irregularities.

Approved by the trustees and signed on their behalf by;

Chair Person :..... **Sign: .....**

Date: .....

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DARUSSALAM EDUCATION CENTRE

I report on the accounts of DARRUSALAM EDUCATION CENTRE, charity for the accounts year ended 31st December 2025 which are set out on pages 5-9

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation for the accounts in accordance with the requirement of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act)
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and in accordance FRS 102 SORP
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT:

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes 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 I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT:

In connection with our examination, no matter has come to my attention;

(1) which gives me reasonable cause to believe that in any material respect the requirements

. to keep accounting records in accordance with section 130 of the charities Act; and

. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. Qaisar Abbas (FCCA)
Zaheer and Company
Chartered Certified Accountants
63 Kingsway
Burnage
Manchester
M19 2LL
Date:

DARUSALAM EDUCATION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (Receipts and Expenditure Account)

FOR THE YEAR END 31ST DECEMBER 2025

	Notes	2025				2024
		£	£	£	£	£
INCOME AND ENDOWMENTS		**Un-restricted Funds**	**Restricted Funds**	**Endowment Funds**	**Total**	**Total**
DONATIONS AND LEGACIES	1	199,551	-	-	199,551	238,007
TOTAL INCOME		**199,551**	-	-	**199,551**	**238,007**
LESS: EXPENDITURE						
STAFF COSTS	3	71,173	-	-	71,173	55,770
EXPENDITURE ON CHARITABLE ACTIVITIES	4	73,671	-	-	73,671	38,454
TOTAL EXPENDITURE		**144,844**	-	-	**144,844**	**94,224**
NET INCOME / EXPENDITURE		54,707	-	-	54,707	143,783
Total Accumulated funds b/F		660,676	-	-	660,676	516,893
TOTAL FUNDS CARRIED FORWARD		**715,383**	-	-	**715,383**	**660,676**

DARUSALAM EDUCATION CENTRE
BALANCE SHEET
FOR THE YEAR END 31ST DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	5		536,648		522,843
			536,648		522,843
CURRENT ASSETS					
Cash at bank and in hand	6	187,214		155,706	
		187,214		155,706	
CURRENT LIABILITIES					
Creditors: amount falling due within one year	7	8,478		17,874	
		8,478		17,874	
NET CURRENT ASSETS			178,736		137,832
TOTAL NET ASSETS			**715,383**		**660,676**
THE FUNDS OF THE CHARITY:					
Accumulated resources b/f			660,676		516,893
Un-restricted Funds:	8		54,707		143,783
Restricted Funds:			-		-
TOTAL CHARITY FUNDS			**715,383**		**660,676**

For the year ending 31st December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and under charities Act 2011.

Directors' responsibility:
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006, with the Financial Reporting Standard for Smaller Entities (effective April 2008) and FRS 102 SORP.

The Charity is subject to Independent Examination under charity legislation, and the report is on page '5'.

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.

Chair person---------- **Sign :** ---------- **Date:**_____

DARUSALAM EDUCATION CENTRE

NOTES TO THE ACCOUNTS

FOR THE YEAR END 31ST DECEMBER 2025

	2025				2024
Note: 1					
INCOME AND ENDOWMENTS	**Un-restricted**	**Restricted**	**Endowment**	**Total**	**Total**
	£	£	£	£	£
Donations and Legacies	157,552	-	-	157,552	204,002
Fees Received	41,850	-	-	41,850	33,950
Funeral Services	150	-	-	150	55
	199,551	**-**	**-**	**199,551**	**238,007**

Note: 2

ACCOUNTING POLICIES

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with Recommended Accounting Practice 2015', (FRS 102 SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRSSE SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is mainly dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing of donations.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

All costs are allocated between the expenditure categories of Statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly , and others are apportioned on an appropriate basis.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Note: 2.1
LIABILITY TO TAXATION

As a charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Note: 3		**2025**			**2024**
STAFF COSTS				**Total**	**Total**
	£	**£**	**£**	**£**	**£**
Gross Salaries	71,173			71,173	55,770
	71,173	-	-	**71,173**	**55,770**

The average numbers of employees during the year were;	**Number**			**Total**	**Number**
Administration	18			18	17
Volunteers	6			6	6

Note: 3.1
TRUSTEES REMUNERATION

All trustees provide their services to the charity free of charge without any remuneration.

Note: 4	£	£	£	£	
EXPENDITURE ON CHARITABLE ACTIVITIES					
Note: 4					
Expenditure on charitable activities					
Rates And Water Charge	2,163	-	-	2,163	2,294
Repairs & Renewals	12,892	-	-	12,892	2,907
Light & Heat	12,534	-	-	12,534	10,773
Books and Stationery	2,770	-	-	2,770	616
Subscriptions & membership fees	376	-	-	376	95
Telephone	660	-	-	660	660
Training Expenses	-	-	-	-	150
Ramadan crockery	779	-	-	779	-
Youth Activities	2,097	-	-	2,097	2,440
Food	13,028	-	-	13,028	5,583
Guest speakers & Conference	4,471	-	-	4,471	5,300
Eid project and mosque event	3,525	-	-	3,525	-
Insurance	1,426	-	-	1,426	1,618
Travel expenses	-	-	-	-	100
Bank Charges	643	-	-	643	716
Alarm and security	5,587	-	-	5,587	301
Studio equipment	1,491	-	-	1,491	-
Cleaning	850	-	-	850	777
Depreciation	3,642	-	-	3,642	1,207
Accountancy	1,832	-	-	1,832	2,153
Charity donation	948	-	-	948	-
Legal fees	1,138	-	-	1,138	-
Advertisement	-	-	-	-	355
Pension	666	-	-	666	409
Sundry expenses	152			152	-
	73,671	**-**	**-**	**73,671**	**38,454**

Note: 5	Freehold	Fixtures &	
TANGIBLE ASSETS:	Property	Fittings	Total
	£	£	£
Cost			
At 1st Jan 2025	516,013	12,922	528,935
Addition	-	17,447	17,447
At 31st Dec 2025	**516,013**	**30,369**	**546,382**
Depreciation			
At 1st Jan 2025	-	6,092	6,092
Charge for the year	-	3,642	3,642
At 31st Dec 2025	**-**	**9,734**	**9,734**
Net Book Value			
At 31st Dec 2025	**516,013**	**20,635**	**536,648**
At 31st December 2024	**516,013**	**6,830**	**522,843**

Note: 6	2025	2024
CASH AT BANK AND IN HAND	£	
Cash at Bank	187,214	155,706
	187,214	**155,706**

Note: 7	2025	2024
	£	£
CREDITORS: Amount falling due within one year		
Private loans	6,510	16510
Accruals and other Creditors	1,968	1,363
	8,478	**17,873**

Note: 8	2025				2,024
ACCUMULATED FUNDS	Un-restricted	Restricted	Endowment	Total	Total
	£			£	
Opening Funds as at 01/01/2025	660,676	-		660,676	516,893
Net income/expenditure	54,707	-	-	54,707	143,783
Closing funds as at 31/12/2025	**715,383**	**-**	**-**	**715,383**	**660,676**