

Company registration number: 05841427
Charity registration number: 1140116

**IDARAH MARUF BRITAIN LIMITED
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

CBS Accountants Ltd
Chartered Accountants
Unit 17, Orbital 25 Business Park
Dwight Road
Watford
Hertfordshire
WD18 9DA

Idarah Maruf Britain Limited
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Idarah Maruf Britain Limited
Reference and Administrative Details
For The Year Ended 30 June 2025

Trustees	Mrs Safura Akhtar Mrs Azra Begum Dra Mrs Waheed Iffat Zamir - Secretary Mrs Adeeba Akhtar
Charity Number	1140116
Company Number	05841427
Registered Office	Unit 17, Orbital 25 Business Park Dwight Road Watford WD18 9DA
Independent Examiner	CBS Accountants Ltd Chartered Accountants Unit 17, Orbital 25 Business Park Dwight Road Watford Hertfordshire WD18 9DA

The trustees present their report and the financial statements for the year ended 30 June 2025.

Objectives and Activities

Aims and Objectives

The purpose of the charity, as set out in its governing document, is to provide education, training, and religious activities to local as well as the wider community, by providing a deeper understanding of Islam to ensure community cohesion.

The charity aims to purchase own premises to carry out its activities and it was decided to raise funds for the purpose of buying a suitable property. Funds have been raised but are not adequate to purchase a property in the Harrow area. The trustees are determined to raise further funds to acquire a property for the charity.

Significant Activities

We provide religious education to the local community, but more specifically concentrate on the youth, with a high moral compass we aim to ensure they become outstanding citizens and make a positive contribution to the society.

Public Benefit

The charity meets the definition of a public benefit entity under FRS 102 and the Charities SORP.

The trustees confirm that they have complied with their duty to have due regard to the Charity Commission's guidance on public benefit in carrying out the charity's aims and activities.

Financial Review

Financial Position

During the year, the charity received total income of £64,686.18, comprising restricted income of £62,846.18 and unrestricted income of £1,840. The restricted funds were raised to support the charity's grant-making activities and are also being accumulated towards the future purchase of a property to further the charity's objectives.

Total expenditure for the year amounted to £20,288.07, including £15,095 of donations and grants made to other charitable organisations from restricted funds, directly furthering the purposes for which those funds were received. Unrestricted expenditure totalled £5,193.07, covering administrative and general operating costs necessary to support the charity's ongoing work.

The charity ended the year in a sound financial position, with restricted funds continuing to be applied in accordance with donors' intentions and a prudent level of unrestricted reserves maintained to meet future commitments.

Reserves Policy

The trustees' policy is to maintain adequate reserves to ensure the stability of the charity's operations and to meet future objectives. The charity is currently raising and retaining funds towards the purchase of an additional property to enhance and expand its charitable activities. The trustees consider the current level of reserves to be reasonable in view of these plans and the charity's ongoing commitments.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

**Idarah Maruf Britain Limited
Trustees' Report (continued)
For The Year Ended 30 June 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:



Waheed Iffat Zamir (Oct 19, 2025,
2:40 pm)
Mrs Waheed Iffat Zamir

Trustee
15/10/2025

Idarah Maruf Britain Limited
Independent Examiner's Report to the Trustees of Idarah Maruf Britain Limited
For The Year Ended 30 June 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

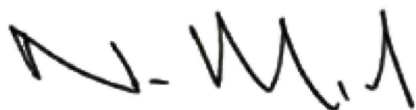
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



15/10/2025
Unit 17, Orbital 25 Business Park
Dwight Road
Watford
Hertfordshire
WD18 9DA

Idarah Maruf Britain Limited
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 June 2025

				2025
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	1,840	62,846	64,686
EXPENDITURE ON:				
Raising funds	5	(5,193)	-	(5,193)
Charitable activities:	5			
Donations to other charities		-	(15,095)	(15,095)
		(5,193)	(15,095)	(20,288)
NET INCOME BEFORE INVESTMENT GAINS		(3,353)	47,751	44,398
Net gains on investments		-	63,000	63,000
NET INCOME		(3,353)	110,751	107,398
NET MOVEMENT IN FUNDS		(3,353)	110,751	107,398
RECONCILIATION OF FUNDS:				
Total funds brought forward		30,068	470,158	500,226
TOTAL FUNDS CARRIED FORWARD	11	26,715	580,909	607,624

The notes on pages 8 to 11 form part of these financial statements.

Idarah Maruf Britain Limited
Balance Sheet
As At 30 June 2025

				2025
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
FIXED ASSETS				
Tangible Assets	8	-	20	20
Investment Properties	9	-	210,000	210,000
		-	210,020	210,020
CURRENT ASSETS				
Cash at bank and in hand		26,715	371,189	397,904
		26,715	371,189	397,904
Creditors: Amounts Falling Due Within One Year	10	(300)	-	(300)
NET CURRENT ASSETS (LIABILITIES)		26,415	371,189	397,604
TOTAL ASSETS LESS CURRENT LIABILITIES		26,415	581,209	607,624
NET ASSETS		26,415	581,209	607,624
FUNDS OF THE CHARITY				
Restricted Funds:				
Restricted Funds				517,909
Revaluation Reserve				63,000
				580,909
Unrestricted Funds				26,715
TOTAL FUNDS	11			607,624

Idarah Maruf Britain Limited
Balance Sheet (continued)
As At 30 June 2025

For the year ending 30 June 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Waheeda Iffat Zamir (Oct 19, 2025,
2:40 PM)

Mrs Waheed Iffat Zamir

Trustee

15/10/2025

The notes on pages 8 to 11 form part of these financial statements.

Idarah Maruf Britain Limited
Notes to the Financial Statements
For The Year Ended 30 June 2025

1. General Information

Idarah Maruf Britain Limited is a company limited by guarantee, incorporated in England & Wales, company number 05841427 and registered charity number 1140116. The registered office is Unit 17, Orbital 25 Business Park, Dwight Road, Watford, WD18 9DA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income is recognised when the charity is entitled to it, the amount can be reliably measured, and receipt is probable. Donations are recognised on receipt. Restricted income is used for the purposes specified by donors; unrestricted income is available for general use.

2.3. Resources Expended

Expenditure is recognised when it is incurred. Costs are allocated to activities to which they relate: charitable activities include grants and direct costs in furtherance of the charity's objects, while support and governance costs relate to the general running of the charity.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	15%
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2.5. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the statement of financial activities.

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

Idarah Maruf Britain Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

	Unrestricted	Restricted	2025
	funds	funds	Total
	£	£	funds
	£	£	£
Other	1,840	62,846	64,686

4. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025
	£
Depreciation of tangible fixed assets - owned	4

5. Analysis of Expenditure

	2025
	Support
	costs
	(see note 6)
	£
Raising funds	5,193
Donations to other charities	15,095
	20,288

6. Support Costs

	2025
	Raising
	funds
	£
General administration	5,189
Depreciation	4
	5,193

	Donations
	to other
	charities
	£
	15,095
	-
	15,095

	Total
	£
	20,284
	4
	20,288

7. Average Number of Employees

Average number of employees during the year was: NIL

Idarah Maruf Britain Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

8. Tangible Assets

	Fixtures & Fittings
	£
Cost or Valuation	
As at 1 July 2024	1,496
As at 30 June 2025	1,496
Depreciation	
As at 1 July 2024	1,473
Provided during the period	3
As at 30 June 2025	1,476
Net Book Value	
As at 30 June 2025	20
As at 1 July 2024	23

9. Investment Property

	2025
	£
Fair Value	
As at 1 July 2024	147,000
Revaluations	63,000
As at 30 June 2025	210,000

10. Creditors: Amounts Falling Due Within One Year

	2025
	£
Accruals and deferred income	300

11. Movement in Funds

	As at 1 July 2024	Income	Expenditure	As at 30 June 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	30,068	1,840	(5,193)	26,715
Restricted funds				

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Idarah Maruf Britain Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

General restricted fund	470,158	62,846	(15,095)	517,909
Restricted fund	-	-	63,000	63,000
Total restricted funds	<u>470,158</u>	<u>62,846</u>	<u>47,905</u>	<u>580,909</u>
Total funds	<u>500,226</u>	<u>64,686</u>	<u>42,712</u>	<u>607,624</u>

12. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025

£

13. Related Party Disclosures

14. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.