

DARUL ULOOM FOUNDATION

England & Wales · Charity number 1166881

Details

Status Registered

Legal form Trust

Registered 2016-05-03

Register [View on the Charity Commission register](#)

Contact

Address The Rosalind Green Hall
45-47 Stepney Green
London
E1 3JX

Phone 07903553742

Email darulloomfoundation@hotmail.com

Activities

Objects: (1) THE ADVANCEMENT OF EDUCATION FOR BENEFIT OF THE PUBLIC BENEFIT, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF SUPPORTING RURAL VILLAGE SCHOOLS IN BANGLADESH AND SUPPORTING GENERAL EDUCATION ADVANCEMENT IN UK.(2) THE RELIEF SICKNESS AND ADVANCEMENT OF HEALTHCARE FOR THE PUBLIC BENEFIT OF PEOPLE LIVING IN BANGLADESH, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF GOODS AND SERVICES.(3) THE RELIEF OF GENERAL POVERTY AND SUFFERING FOR THE PUBLIC BENEFIT OF PEOPLE LIVING IN BANGLADESH AND UK, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF GOODS AND SERVICES. (4) SUCH CHARITABLE PURPOSE FOR THE PUBLIC BENEFIT IN BANGLADESH & UK AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: (1) THE ADVANCEMENT OF EDUCATION IN BANGLADESH AND UK(2) THE RELIEF 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 PUBLIC BENEFIT IN BANGLADESH & UK AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Bangladesh
- Tower Hamlets

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£163,709	£46,312	-	-
2023-12-31	£110,775	£34,644	-	-
2022-12-31	£93,667	£77,782	-	-
2021-12-31	£86,127	£52,034	-	-
2020-12-31	£84,075	£45,413	-	-

Trustees

Name	Role	Appointed
MUHAMMAD AYUB ALI	Chair	2016-05-03
ANOR MIAH		2016-05-03
MOHAMMED NAZIR UDDIN		2016-05-03

DARUL ULOOM FOUNDATION

England & Wales - Charity number 1166881

Accounts

DARUL ULOOM FOUNDATION
Charity Registration Number: 1166881

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2024

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DARUL ULOOM FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2024

MANAGEMENT COMMITTEE

CHAIR PERSON Mr MD Ayub Ali

GENERAL SECRETARY Mr Anor Miah

TREASURER Mr Mohammed Nazir uddin

ADDRESS ROSALING GREEN HALL
45-47 STEPNEY GREEN
LONDON E1 3JX

BANKER HSBC BANK PLC

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

DARUL ULOOM FOUNDATION
REPORT OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report and financial statements for the year ended 31 December 2024.

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 hardship 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.

DARUL ULOOM FOUNDATION
REPORT OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2024

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

The 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.

DARUL ULOOM FOUNDATION
REPORT OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2024

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, should 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 an 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 £117,397 and our accumulated funds stand at £400,699 in total.

AM 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.

X

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

Date:

25/10/25



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

Date:

Accountants' Report

To the Trustees of
DARUL ULOOM FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2024

We report on the accounts for the year ended 31 December 2024 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.

AM Accountancy Services
AM ACCOUNTANCY SERVICES
43 BEN JONSON ROAD
LONDON E1 4SA

Date:

25/10/25

AM Accountancy Services
43 Ben Jonson Road
London E1 4SA
Tel: 020 7790 6111

DARUL ULOOM FOUNDATION
Statement of Financial Activities (Income & Expense Statement)
FOR THE YEAR ENDED 31 DECEMBER 2024

Notes	Unrestricted £	Restricted £	2024 Total £	2023 £
Incoming Resources				
Voluntary income:				
Gift Aid	12,308		12,308	3,157
Projects				
All Other General Donations	89,111		89,111	71,418
Interest received				
Rental Income	62,290		62,290	36,200
Total Incoming Resources	163,709	0	163,709	110,775
Resources Expended				
Direct Charitable Expenditure				
Overseas Projects	36,218		36,218	18,008
Printing, Postage, Stationery & Advertising				195
Fundraising costs/ TV Promotions	5,591		5,591	4,275
Rent, Rates and service charges				1,458
Telephone, fax and photocopy				
Light, Heat and Water				2,007
Computer / Hosting Fees	378		378	
Insurance				380
Cleaning				
Wages and Volunteer expenses				
Events and activities (Project Costs)	1,499		1,499	2,536
Direct charitable expenditure	43,686	0	43,686	28,859
Management & Administration Expenses:				
Accountancy	1,000		1,000	1,000
Advertising and promotion				
Bank charges	513		513	915
Travel	225		225	58
Legal & Profession	35		35	155
Consultant	750		750	2,600
Depreciation				
Sundry				
Repairs & Maintenance	103		103	1,057
Management & Administration Expenses:	2,626	0	2,626	5,785
Total Resources Expended	46,312	0	46,312	34,644
Net Incoming Resources / (resources expended)	117,397	0	117,397	76,131
Net Movement funds for the period:	117,397	0	117,397	76,131
Total Funds Brought forward	283,302	0	283,302	207,171
Balance at 31 December 2024	400,699	0	400,699	283,302

DARUL ULOOM FOUNDATION

Summary Income and Expenditure Account FOR THE YEAR ENDED 31 DECEMBER 2024

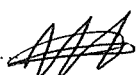
	Notes	2024 £
Income		163,709
Total expenditure		<u>46,312</u>
Net Surplus (Deficit) for the financial year		<u>117,397</u>

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 2024

	NOTE	<u>2024</u> £	£
Fixed Assets			
Land & Building	2	771,600	771,600
 Current Assets			
Cash at Bank & in Hand		80,191	
Other Debtor		<u>186,654</u>	
		266,845	
 Current Liabilities			
Amount falling due to one year			
Interest Free Loan	3	634,346	
Accruals	4	<u>3,400</u>	
NET CURRENT ASSETS / (LIABILITIES)			- 370,901
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>400,699</u></u>
 FUNDS: Brought Forward			
	5		283,302
Excess/(Deficit) of income over expenditure			117,397
Total Funds			<u><u>400,699</u></u>

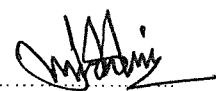
The financial statements were approved by the Executive Committee and signed on their behalf:

X 
 Mr MD Ayub Ali
 (Chairperson)

Date: 25/10/25

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

Date:

X 
 Mr Mohammed Nazir uddin
 (Treasurer)

Date: 25/10/25

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

DARUL ULOOM FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2024
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.

DARUL ULOOM FOUNDATION
 FOR THE YEAR ENDED 31 DECEMBER 2024
 NOTES TO THE ACCOUNTS

2. Net Surplus of the Financial Year

The excess of expenditure over income is stated after charging:

	2024
	£
Accountants' remuneration	1,000

3. Interest Free Loan

	2024
Balance at 31 December 2023	555,261
Additions during the year	104,085
Repayments during the year	25,000
Balance at 31 December 2024	634,346

4. Accruals

Accountancy	3,400
	3,400

5. Funds/Capital

	2024
	£
Balance at 31 December 2023	283,302
Balance at 1 January 2024	283,302
Excess/ (Deficit) of Income over Expenditure	117,397
Balance at 31 December 2024	400,699

DARUL ULOOM FOUNDATION

England & Wales - Charity number 1166881

Accounts

DARUL ULOOM FOUNDATION
Charity Registration Number: 1166881

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

**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 2023

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DARUL ULOOM FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2023

MANAGEMENT COMMITTEE

CHAIR PERSON Mr MD Ayub Ali
GENERAL SECRETARY Mr Anor Miah
TREASURER Mr Mohammed Nazir uddin

ADDRESS 27a Trinidad House
 Gill Street
 London
 E14 8AF

BANKER HSBC BANK PLC

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

DARUL ULOOM FOUNDATION
REPORT OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and financial statements for the year ended 31 December 2023.

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

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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 hardship 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.

DARUL ULOOM FOUNDATION
REPORT OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2023

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

The 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 keep 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.

DARUL ULOOM FOUNDATION
REPORT OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2023

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, should 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 an 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 £76,131 and our accumulated funds stand at £283,302 in total.

AM 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: 16/10/24

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

Date:

Accountants' Report

To the Trustees of
DARUL ULOOM FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2023

We report on the accounts for the year ended 31 December 2023 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 in 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.

AM ACCOUNTANCY SERVICES

AM ACCOUNTANCY SERVICES
43 BEN JONSON ROAD
LONDON E1 4SA

AM ACCOUNTANCY SERVICES
43 BEN JONSON ROAD
LONDON E1 4SA
TEL: 020 7790 6111
FAX: 020 7790 8033

Date: *16/10/24*

DARUL ULOOM FOUNDATION
Statement of Financial Activities (Income & Expense Statement)
FOR THE YEAR ENDED 31 DECEMBER 2023

Notes	Unrestricted £	Restricted £	2023 Total £	2022 £
Incoming Resources				
Voluntary income:				
Gift Aid Projects	3,157		3,157	1,510
All Other General Donations	71,418		71,418	89,057
Interest received				
Rental Income	36,200		36,200	3,100
Total Incoming Resources	110,775	0	110,775	93,667
Resources Expended				
Direct Charitable Expenditure				
Overseas Projects	18,008		18,008	54,483
UK Projects	2,536		2,536	
Printing, Postage, Stationery & Advertising	195		195	
Fundraising costs/ TV Promotions	4,275		4,275	6,462
Rent, Rates and service charges	1,458		1,458	1,244
Telephone, fax and photocopy				220
Light, Heat and Water	2,007		2,007	2,275
Computer / Hosting Fees				72
Insurance	380		380	
Cleaning				
Wages and Volunteer expenses				
Events and activities (Project Costs)				
Direct charitable expenditure	28,859	0	28,859	64,757
Management & Administration Expenses:				
Accountancy	1,000		1,000	1,000
Advertising and promotion				
Bank charges	915		915	725
Travel	58		58	
Legal & Profession	155		155	8,450
Consultant	2,600		2,600	2,850
Depreciation				
Sundry				
Repairs & Maintenance	1,057		1,057	
Management & Administration Expenses:	5,785	0	5,785	13,025
Total Resources Expended	34,644	0	34,644	77,782
Net Incoming Resources / (resources expended)	76,131	0	76,131	15,885
Net Movement funds for the period:	76,131	0	76,131	15,885
Total Funds Brought forward	207,171	0	207,171	191,286
Balance at 31 December 2023	283,302	0	283,302	207,171

DARUL ULOOM FOUNDATION

Summary Income and Expenditure Account FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £
Income		110,775
Total expenditure		<u>34,644</u>
Net Surplus (Deficit) for the financial year		<u>76,131</u>

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

DARUL ULOOM FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2023
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.

DARUL ULOOM FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2023
NOTES TO THE ACCOUNTS

2. Net Surplus of the Financial Year

The excess of expenditure over income is stated after charging:

	<u>2023</u>
	£
Accountants' remuneration	1,000

3. Interest Free Loan

	<u>2022</u>
Balance at 31 December 2022	606,466
Additions during the year	45,360
Repayments during the year	96,565
Balance at 31 December 2023	<u>555,261</u>

4. Accruals

Accountancy	2,400
	<u>2,400</u>

5. Funds/Capital

	<u>2023</u>
	£
Balance at 31 December 2022	207,171
Balance at 1 January 2023	<u>207,171</u>
Excess/ (Deficit) of Income over Expenditure	76,131
Balance at 31 December 2023	<u>283,302</u>

DARUL ULOOM FOUNDATION

England & Wales - Charity number 1166881

Accounts

DARUL ULOOM FOUNDATION
Charity Registration Number: 1166881

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022

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DARUL ULOOM FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2022

MANAGEMENT COMMITTEE

CHAIR PERSON Mr MD Ayub Ali

GENERAL SECRETARY Mr Anor Miah

TREASURER Mr Mohammed Nazir uddin

ADDRESS 27a Trinidad House
Gill Street
London
E14 8AF

BANKER HSBC BANK PLC

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

DARUL ULOOM FOUNDATION
REPORT OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and financial statements for the year ended 31 December 2022.

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 hardship 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.

DARUL ULOOM FOUNDATION

REPORT OF THE EXECUTIVE COMMITTEE

FOR THE YEAR ENDED 31 DECEMBER 2022

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

The 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 keep 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.

DARUL ULOOM FOUNDATION
REPORT OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2022

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, should 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 an 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 £15,885 and our accumulated funds stand at £207,171 in total.

AM 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:

Accountants' Report
To the Trustees of
DARUL ULOOM FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2022

We report on the accounts for the year ended 31 December 2022 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.

AM ACCOUNTANCY SERVICES
43 BEN JONSON ROAD
LONDON E1 4SA

Date:

DARUL ULOOM FOUNDATION
Statement of Financial Activities (Income & Expense Statement)
FOR THE YEAR ENDED 31 DECEMBER 2022

Notes	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Incoming Resources				
Voluntary income:				
Gift Aid	1,510		1,510	
Projects				
All Other General Donations	89,057		89,057	86,124
Interest received				3
Rental Income	3,100		3,100	
Total Incoming Resources	93,667	0	93,667	86,127
Resources Expended				
Direct Charitable Expenditure				
Overseas Projects	54,483		54,483	42,809
UK Projects				
Printing, Postage, Stationery & Advertising				708
Fundraising costs/ TV Promotions	6,462		6,462	3,000
Rent, Rates and service charges	1,244		1,244	
Telephone, fax and photocopy	220		220	315
Light, Heat and Water	2,275		2,275	
Computer / Hosting Fees	72		72	
Cleaning				
Wages and Volunteer expenses				
Events and activities (Project Costs)				
Direct charitable expenditure	64,756	0	64,757	46,832
Management & Administration Expenses:				
Accountancy	1,000		1,000	1,000
Advertising and promotion				3,000
Bank charges	725		725	709
Travel				382
Legal & Profession	8,450		8,450	111
Consultant	2,850		2,850	
Depreciation				
Sundry				
Repairs & Maintenance				
Management & Administration Expenses:	13,025	0	13,025	5,202
Total Resources Expended	77,781	0	77,782	52,034
Net Incoming Resources / (resources expended)	15,886	0	15,885	34,093
Net Movement funds for the period:	15,886	0	15,885	34,093
Total Funds Brought forward	191,286	0	191,286	157,193
Balance at 31 December 2022	207,172	0	207,171	191,286

DARUL ULOOM FOUNDATION

Summary Income and Expenditure Account FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £
Income		93,667
Total expenditure		<u>77,782</u>
Net Surplus (Deficit) for the financial year		<u>15,885</u>

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 2022

	NOTE	<u>2022</u> £	£
Fixed Assets			
Land & Building	2	771,600	771,600
Current Assets			
Cash at Bank & in Hand		36,783	
Other Debtor		<u>6,654</u>	
		43,437	
Current Liabilities			
Amount falling due to one year			
Interest Free Loan	3	606,466	
Accruals	4	<u>1,400</u>	
NET CURRENT ASSETS / (LIABILITIES)			- 564,429
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>207,171</u></u>
FUNDS: Brought Forward	5		191,286
Excess/(Deficit) of income over expenditure			15,885
Total Funds			<u><u>207,171</u></u>

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

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

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

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

Date:

Date:

Date:

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

DARUL ULOOM FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2022
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.

DARUL ULOOM FOUNDATION
 FOR THE YEAR ENDED 31 DECEMBER 2022
 NOTES TO THE ACCOUNTS

2. Net Surplus of the Financial Year

The excess of expenditure over income is stated after charging:

	<u>2022</u> £
Accountants' remuneration	1,000

3. Interest Free Loan

	<u>2022</u>
Balance at 31 December 2021	496,966
Additions during the year	149,500
Repayments during the year	40,000
Balance at 31 December 2022	<u>606,466</u>

4. Accruals

Accountancy	1,400
	<u>1,400</u>

5. Funds/Capital

	<u>2022</u> £
Balance at 31 December 2021	191,286
Balance at 1 January 2022	<u>191,286</u>
Excess/ (Deficit) of Income over Expenditure	15,885
Balance at 31 December 2022	<u>207,171</u>

DARUL ULOOM FOUNDATION

England & Wales - Charity number 1166881

Accounts

DARUL ULOOM FOUNDATION
Charity Registration Number: 1166881

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021

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DARUL ULOOM FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2021

MANAGEMENT COMMITTEE

CHAIR PERSON	Mr MD Ayub Ali
GENERAL SECRETARY	Mr Anor Miah
TREASURER	Mr Mohammed Nazir uddin
ADDRESS	27a Trinidad House Gill Street London E14 8AF
BANKER	HSBC BANK PLC
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

DARUL ULOOM FOUNDATION
REPORT OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and financial statements for the year ended 31 December 2021.

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 hardship 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.

DARUL ULOOM FOUNDATION
REPORT OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2021

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

The 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 keep 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.

DARUL ULOOM FOUNDATION
REPORT OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2021

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, should 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 £34,093 and our accumulated funds stand at £191,286 in total.

AM 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:

Accountants' Report

**To the Trustees of
DARUL ULLOOM FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2021**

We report on the accounts for the year ended 31 December 2021 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.

AM ACCOUNTANCY SERVICES
43 BEN JONSON ROAD
LONDON E1 4SA

Date:

DARUL ULOOM FOUNDATION
Statement of Financial Activities (Income & Expense Statement)
FOR THE YEAR ENDED 31 DECEMBER 2021

Notes	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Incoming Resources				
Voluntary income:				
Gift Aid	0		0	5,934
Projects		0	0	31,081
All Other General Donations	86,124		86,124	47,060
Interest received	3		3	
Total Incoming Resources	86,127	0	86,127	84,075
Resources Expended				
Direct Charitable Expenditure				
Overseas Projects	42,809		42,809	29,581
UK Projects				1,500
Printing, Postage, Stationery & Advertising	708		708	0
Fundraising cost/Tv Promotions	3,000		3,000	0
Telephone, fax and photocopy	315		315	0
Light, Heat and Water				
Cost of Generating Funds				
Refreshments				
Cleaning				
Wages and Volunteer expenses				
Events and activities (Project Costs)	0		0	8,000
Direct charitable expenditure	46,832	0	46,832	39,081
Management & Administration Expenses:				
Accountancy	1,000		1,000	400
Advertising and promotion	3,000		3,000	3,000
Bank and credit card charges	709		709	697
Travel	382		382	
Legal & Profession	111		111	35
Consultant	0		0	2,200
Depreciation				
Sundry				
Repairs & Maintenance				
Management & Administration Expenses:	5,202	0	5,202	6,332
Total Resources Expended	52,034	0	52,034	45,413
Net Incoming Resources / (resources expended)	34,093	0	34,093	38,662
Net Movement funds for the period:	34,093	0	34,093	38,662
Total Funds Brought forward	157,193	0	157,193	118,531
Balance at 31 December 2020	191,286	0	191,286	157,193

DARUL ULOOM FOUNDATION

Summary Income and Expenditure Account FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £
Income		86,127
Total expenditure		<u>52,034</u>
Net Surplus (Deficit) for the financial year		<u>34,093</u>

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 2021

	NOTE	<u>2021</u> £	£
Fixed Assets			
Land & Building	2	520,000	
Fixture, Fittings and Equipments		-	520,000
Current Assets			
Cash at Bank & in Hand		169,252	
		169,252	
Current Liabilities			
Amount falling due to one year			
Interest Free Loan	3	496,966	
Accruals	4	1,000	
		497,966	
NET CURRENT ASSETS / (LIABILITIES)			- 328,714
TOTAL ASSETS LESS CURRENT LIABILITIES			191,286
FUNDS: Brought Forward	5		157,193
Excess/(Deficit) of income over expenditure			34,093
Total Funds			191,286

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

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

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

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

Date:

Date:

Date:

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

DARUL ULOOM FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2021
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.

DARUL ULOOM FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2021
NOTES TO THE ACCOUNTS

2. FIXED ASSETS

COST

	Fixtures, fittings & Improvements	Property and Building	
	£	£	£
At 01 January 2021	-	-	-
Addition : Purchase of Property		520,000	520,000
Addition : Refurbishments	-	-	-
At 31 December 2021	-	520,000	520,000

DEPRECIATION

At 01 January 2021	-	-	-
Charge for the year	-	-	-
At 31 December 2021	-	-	-

NET BOOK VALUE

At 01 January 2021	-	-	-
At 31 December 2021	-	520,000	520,000

2021
£

Accountants' remuneration 1,000

3. Interest Free Loan

2021

Balance at 31 December 2020	88,694
Additions during the year	413,272
Repayments during the year	5,000
Balance at 31 December 2021	496,966

4. Accruals

Accountancy	1,000
	1,000

5. Funds/Capital

2021
£

Balance at 31 December 2020	157,193
Balance at 1 January 2021	157,193
Excess/ (Deficit) of Income over Expenditure	34,093
Balance at 31 December 2021	191,286

DARUL ULOOM FOUNDATION

England & Wales - Charity number 1166881

Accounts

DARUL ULOOM FOUNDATION
Charity Registration Number: 1166881

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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 2020

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Report of the Executive Committee :	4 - 5.
Statement of responsibilities of the Committee:	6
Independent Examiner's Report :	7
Income and Expenditure Accounts :	8
Statement of Assets and Liabilities :	10
Notes to the Accounts	11 -12.

DARUL ULOOM FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2020

MANAGEMENT COMMITTEE

CHAIR PERSON Mr MD Ayub Ali

GENERAL SECRETARY Mr Anor Miah

TREASURER Mr Mohammed Nazir uddin

ADDRESS 27a Trinidad House
Gill Street
London
E14 8AF

BANKER HSBC BANK PLC

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

DARUL ULOOM FOUNDATION
REPORT OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

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 hardship 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.

DARUL ULOOM FOUNDATION

REPORT OF THE EXECUTIVE COMMITTEE

FOR THE YEAR ENDED 31 DECEMBER 2020

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

The 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.

DARUL ULOOM FOUNDATION
REPORT OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2020

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, should 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 £38,662 and our accumulated funds stand at £157,193 in total.

AM 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:

Accountants' Report

To the Trustees of
DARUL ULOOM FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2020

We report on the accounts for the year ended 31 December 2020 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.

AM ACCOUNTANCY SERVICES
AM ACCOUNTANCY SERVICES
43 BEN JONSON ROAD
LONDON E1 4SA

AM Accountancy Services
43 Ben Jonson Road
London E1 4SA
Tel: 020 7790 6111

Date: 30/10/21

DARUL ULOOM FOUNDATION
Statement of Financial Activities (Income & Expense Statement)
FOR THE YEAR ENDED 31 DECEMBER 2020

Notes	Unrestricted £	Restricted £	<u>2020</u> Total £	<u>2019</u> Total £
Incoming Resources				
Voluntary income:				
Gift Aid	5,934		5,934	
Projects		31,081	31,081	13,266
All Other General Donations	47,060		47,060	35,625
Total Incoming Resources	52,994	31,081	84,075	48,891
Resources Expended				
Direct Charitable Expenditure				
Overseas Projects		29,581	29,581	13,266
UK Projects		1,500	1,500	
Printing, Postage, Stationery & Advertising				530
Rent, Rates and service charges				
Telephone, fax and photocopy				119
Light, Heat and Water				
Cost of Generating Funds				
Refreshments				
Cleaning				
Wages and Volunteer expenses				
Events and activities (Project Costs)	8,000		8,000	1,443
Direct charitable expenditure	8,000	31,081	39,081	15,358
Management & Administration Expenses:				
Accountancy	400		400	400
Advertising and promotion	3,000		3,000	7,853
Bank charges	697		697	464
Travel				
Legal & Profession	35		35	35
Consultant	2,200		2,200	
Depreciation				
Sundry				
Repairs & Maintenance				
Management & Administration Expenses:	6,332	0	6,332	8,752
Total Resources Expended	14,332	31,081	45,413	24,110
Net Incoming Resources / (resources expended)	38,662	0	38,662	24,781
Net Movement funds for the period:	38,662	0	38,662	24,781
Total Funds Brought forward	118,531	0	118,531	93,750
Balance at 31 December 2020	157,193	0	157,193	118,531

DARUL ULOOM FOUNDATION

Summary Income and Expenditure Account FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £
Income		84,075
Total expenditure		<u>45,413</u>
Net Surplus (Deficit) for the financial year		<u>38,662</u>

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

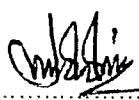
DARUL ULOOM FOUNDATION
Statement of Assets & Liabilities (Balance Sheet)
As at 31 December 2020

	NOTE	<u>2020</u> £	£
Current Assets			
Cash at Bank & in Hand		246,197	
Other Debtors		<u>290</u>	
		246,487	
Current Liabilities			
Amount falling due to one year			
Interest Free Loan	3	88,694	
Accruals	4	<u>600</u>	
NET CURRENT ASSETS / (LIABILITIES)			157,193
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>157,193</u></u>
FUNDS: Brought Forward	5		118,531
Excess/(Deficit) of income over expenditure			38,662
Total Funds			<u><u>157,193</u></u>

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

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

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



 Mr Mohammed Nazir uddin
 (Treasurer)

Date:

Date:

Date: 30/10/21

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

DARUL ULOOM FOUNDATION
FOR THE YEAR ENDED 31 DECEMBER 2020
NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

a. Basis of Accounting

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DARUL ULOOM FOUNDATION
 FOR THE YEAR ENDED 31 DECEMBER 2020
 NOTES TO THE ACCOUNTS

2. Net Surplus of the Financial Year

The excess of expenditure over income is stated after charging:

	2020
	£
Accountants' remuneration	400

3. Interest Free Loan

	2020
Balance at 31 December 2019	92,784
Additions during the year	0
Repayments during the year	4,090
Balance at 31 December 2020	88,694

4. Accruals

Accountancy	600
	600

5. Funds/Capital

	2020
	£
Balance at 31 December 2019	118,531
Balance at 1 January 2020	118,531
Excess/ (Deficit) of Income over Expenditure	38,662
Balance at 31 December 2020	157,193