

**DAWATUL ISLAM UK & EIRE LIMITED**

**(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)  
(A REGISTERED CHARITY)**

**FINANCIAL STATEMENTS**

**30<sup>TH</sup> JUNE 2025**

**Registered Company Number: 02513409**

**Registered Charity Number: 1186155**

**DUNGARWALLA & CO  
CHARTERED CERTIFIED ACCOUNTANTS  
7-15 GREATOREX STREET  
LONDON E1 5NF**

**DAWATUL ISLAM UK & EIRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)**  
**(A REGISTERED CHARITY)**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR END 30<sup>TH</sup> JUNE 2025**

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**The following pages do not form part of the statutory accounts**

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# **DAWATUL ISLAM UK&EIRE LIMITED**

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(A REGISTERED CHARITY)

## **COMPANY INFORMATION**

**FOR THE YEAR END 30<sup>TH</sup> JUNE 2025**

**INCORPORATED** In England on 19<sup>th</sup> June 1990

**COMPANY NUMBER** 02513409

**CHARITY NUMBER** 1186155

### **DIRECTORS & TRUSTEES**

Muhammad Abdur Rahman	President
Mohammad Abdul Mukit	Vice President
Khalilur Rahman	Secretary General
Shabbir Ahmad Kawsar	Treasurer
Abul Hasanat Mohammed Shahid Chowdhury	
Abul Kamal Moudood Hasan	
Ahmed Abdul Malik	
Farid Ahmed	
Hasan Muhammad Mueenuddin	
Husnara Husna Begum	
Mafruha Khatoon	
MD Abu Sayeed	
Md Farook Hossain	
Mohammed Aksar Hossain	
Mohammed Zoinul Abidin	
Rafiqul Hoque	
Sajeda Ahmed	

**COMPANY SECRETARY** Khalilur Rahman

**REGISTERED OFFICE** Darul Ummah  
56 Bigland Street  
London E1 2ND

**AUDITOR** Dungarwalla & co  
Chartered certified Accountants  
7-15 Greatorex Street  
London E1 5NF

<b>BANKERS</b>	<b>Barclays Bank Plc</b>	<b>HSBC Bank Plc</b>	<b>Lloyds TSB</b>
	240 Whitechapel Rd	75 Whitechapel Rd	35 Whitechapel High St
	London E1 1DU	London E1 1DU	London EC3P 3HY

And also at

114 Fenchurch St  
London E1 1BS

**Al Rayan Bank**  
97 Whitechapel Rd E1 1DD

### **SOLICITORS**

**Russel Cooke**  
8 Bedford Row  
London WC1R 4BX

# **DAWATUL ISLAM UK & EIRE LIMITED**

## **DIRECTORS' AND TRUSTEES' REPORT** **FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2025**

The Board of Trustees, who also serve as the directors of the charitable company for the purposes of company law, are pleased to present their annual report along with the audited financial statements of the charity for the year ended 30th June 2025.

### **FINANCIAL REVIEW**

For the year under review, the accounts show a surplus of £352,772 whereas we had surplus of £351,437 for the year ended 30 June 2024. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005, applicable UK Accounting Standards, the Charities Act 1993, and the Companies Act 2006.

### **RESERVES POLICY**

The Trustees have reviewed the reserves of the charity. Their policy is to maintain reserves sufficient to cover four months of expenditure. These reserves are necessary to meet the working capital requirements of the charity, and the Trustees are confident that at this level, they would be able to continue the current activities of the charity.

### **GOVERNANCE, STRUCTURE AND MANAGEMENT GOVERNING DOCUMENTS**

Da'watul Islam UK & Eire Limited is a charitable trust registered with the Charity Commission under Charity Number 1186155. It is also registered as a company limited by guarantee and not having share capital under company number 02513409 in 1990. The organisation is governed by the Articles of Association of the company. The legal and administrative information set out on Page 1 forms part of this report.

### **ORGANISATION AND MANAGEMENT STRUCTURE**

**The President:** Elected by the Membership for a two-year term, the President is responsible to the Central Council. All policy decisions are made by the President with full consultation and approval of the Central Council.

**The Board of Trustees (Central Council):** Elected by the Members, the Central Council is the policymaking body of Da'watul Islam. The President and The Executive Council are accountable to the Membership.

**The Central Executive Committee:** The members of the Central Executive Committee are key office bearers with various portfolios and are appointed by the President. The Central Executive Committee is responsible for executing and implementing all decisions and policies of the Central Council, the General Assembly, and the charity as a whole.

**The General Assembly:** Formed by the Members, the General Assembly is the highest body of the charity, having ultimate decision-making powers. They elect the President and the Central Council, are able to make amendments to the Articles of Association, and approve the Annual Report, Accounts, and Budget for the forthcoming year.

### **AIMS AND OBJECTIVES**

The aims and objectives of Da'watul Islam UK & Eire Limited are to promote the peaceful and unblemished message of Islam, including the advancement of education, the alleviation of poverty, the promotion of better health, and the improvement of human welfare.

Each year, the trustees review the objectives and activities of the charity to ensure they continue to reflect our aims. In carrying out this review, the trustees consider the Charity Commission's general guidance on public benefit and, in particular, its supplementary public guidance on the advancement of religion for the public benefit.

# **DAWATUL ISLAM UK & EIRE LIMITED**

## **DIRECTORS' AND TRUSTEES' REPORT**

### **REVIEW OF ACTIVITIES AND ACHIEVEMENTS**

The charity's activities were conducted in accordance with the annual Delivery Plan set by the Trustees and approved by the Membership. Planned activities were delivered by the charity's volunteers, with support from onsite staff. Some activities remain outstanding and will be carried forward to be implemented as part of the work and activities in 2025/2026, pending approval by the Membership.

The charity relies on the dedication of hundreds of men, women, and young people who generously offer their time voluntarily, supported by our onsite staff, to deliver a diverse portfolio of projects, events, activities, and educational programs throughout the year.

The charity effectively manages a successful full-time secondary independent boys school, five mosques, and community facilities in various cities and towns across the country. Trustees contribute significant time and expertise to the management and oversight of these institutions, projects, and activities.

The Central Executive Committee, along with numerous sub-committees and working committees, oversees the day-to-day operations of activities, with most Trustees serving on these committees. The primary function of these committees is to supervise and implement decisions made by the Board of Trustees.

The General Assembly of the charity convened three times during the year. The Board of Trustees held nine meetings, while the Central Executive Committee convened seven times throughout the year. Trustees maintained communication and visited branches and units in towns and cities across the country to monitor and advance the charity's work for the year.

### **PARTNERSHIP WORK WITH OTHER AGENCIES AND ORGANISATIONS**

The charity is obligated to collaborate with other like-minded organisations to fulfil its aims and objectives. It continues to liaise and collaborate closely with respective Local Government Authorities, its Branches, and the Greater London Authority (GLA). The charity is recognised as a credible and trusted partner in working within local communities and the

The charity remains engaged with the Metropolitan Police to reduce crime, partners with TELCO & Citizens UK to promote localism and active citizenship, and collaborates with the Tower Hamlets Inter-Faith Network to foster multi-faith understanding and dialogue. Additionally, the charity participates in local decision-making bodies to discuss and enhance statutory services.

Moreover, the charity maintains partnerships with multinational charities such as Islamic Relief (members of the Disasters Emergency Committee) and Human Relief Foundation to alleviate poverty for those most in need. It invests in sustainable rehabilitation projects around the world through fundraising efforts. Further partnership work is currently being planned and developed.

### **CARE HOUSE, BIGLAND STREET E1**

Care House is a 2,953 square feet facility purchased by the charity to support the Trustees' longer-term strategy of developing a cluster of facilities that will meet the needs of all local communities, irrespective of age, faith, or background. It was acquired by the charity in July 2012, partly through repayable loans from members of the local

Situated on the northern side of Bigland Street at the junction with Burwell Close, a short walk from Watney Street and the Shadwell Underground and Docklands Light Railway Station, Care House continues to alleviate the need for additional space required to expand the services provided by the charity. Additionally, it offers services to other community organisations at reasonable and affordable hiring charges.

# **DAWATUL ISLAM UK & EIRE LIMITED**

## **DIRECTORS' AND TRUSTEES' REPORT**

### **JAMIATUL UMMAH BOYS SECONDARY SCHOOL**

Established in 1997 by the charity, Jamiatul Ummah is an oversubscribed independent Muslim boys' secondary school. Throughout the last decade, it has consistently been the top-performing secondary school in the Borough of Tower Hamlets. Furthermore, in terms of GCSE performance, it was ranked as the 42nd highest achieving school in England by the Daily Telegraph in January 2016.

The school is highly successful in its aim of producing Huffaz (memorisers of the Holy Quran) who embody a profound sense of Fundamental British Values underpinned by Islamic teachings. This was evidenced in the last Ofsted inspection, which noted pupils' outstanding personal development. Pupils leave the school well-equipped to pursue ambitious career goals, and from the start, staff teach pupils how to be well-informed, responsible citizens. Jamiatul Ummah instils in pupils the need to respect all members of society and act with integrity. Currently, the school has more than 185 pupils on roll and has produced more than 100 Huffaz since its inception.

### **DARUL UMMAH ACADEMY**

Darul Ummah Academy (DUA) is Da'watul Islam UK & Eire's new educational project, formed by merging the Saturday School and Spiral Sundays. It is a supplementary Islamic school for boys and girls aged 5 – 15 years, aiming to provide a balanced curriculum comprised of Islamic values and life skills. It incorporates extracurricular activities such as workshops and assemblies to make learning fun and interactive. Currently, there are two schools running under DUA: DUA Weekend (10 am to 2 pm) and DUA Weekday (Monday to Friday, 5 pm – 7 pm), with over 330 students enrolled.

### **DIYG WEEKEND YOUTH PROJECT**

The DIYG Weekend Youth Project is an ongoing initiative dedicated to empowering local children aged 10 and above from BAME (Black, Asian, and Minority Ethnic) communities, particularly in Shadwell, Cannon Street, Wapping, and Stepney Green. Its mission is to nurture active and contributing members within their communities by providing a secure space for engaging activities that promote socialisation and learning.

We believe in the power of education, and our project emphasises the significance of regular attendance. Moreover, we address critical issues such as drugs and violence, recognising their detrimental impact on the lives of young people, their families, and the community at large. By participating in the DIYG Weekend Youth Project, young individuals not only gain valuable insights but also contribute positively to the well-being of their communities.

### **THE SAFE CAMPAIGN V.2**

Having successfully concluded phase 1, we are delighted to announce that the Greater London Authority (GLA) has provided further funding for a new phase 2 of the Safe Campaign, designated as Version 2, for an additional two years. Beginning in January 2024, this renewed initiative will continue our commitment to empower young people with high quality mentoring support.

### **DARU UMMAH JAME MASJID**

As one of the largest mosques in the London Borough of Tower Hamlets, Darul Ummah Jame Masjid has been serving the community for more than two decades. While typically operating within the Darul Ummah complex, it expands to the main Darul Ummah building on Fridays and during festivities and special occasions. With the capacity to accommodate up to two thousand worshippers at a time, it is renowned throughout London for the beautiful recitation of the Quran by its Imams during 'Taraweeh' prayers in Ramadan.

# **DAWATUL ISLAM UK & EIRE LIMITED**

## **DIRECTORS' AND TRUSTEES' REPORT**

### **DI ULAMA COUNCIL**

The charity is fortunate to have a significant number of Imams and scholars who meet regularly to consult on important faith issues and provide religious guidance for the Muslim community.

### **DARUS SALAM MOSQUE AND ISLAMIC CENTRE**

Darus Salam Mosque and Islamic Centre continues to undertake community activities, five times daily prayers facility, evening maktab, part time Hifz classes, etc.

### **BORDESLEY GREEN ISLAMIC CENTRE**

This Community Centre and Mosque serve the local community of Bordesley Green, offering the five daily prayers for all local Muslims. It is located approximately two miles from the city centre. While the charity considered opportunities to expand and enhance the services provided, consultations with charity members yielded minimal improvements during the current session.

### **THE DARUL UMMAH RE-DEVELOPMENT PROJECT**

The charity remains committed to its aspirations of redeveloping the Darul Ummah Centre, with a focus on the redevelopment of the Care House site. Discussions have been initiated with architects and specialist consultants to seek advice on maximising returns for the charity from developments on both the Care House and Darul Ummah sites, and preparations are underway to tender for pre-planning services.

### **THE DARUL UMMAH GORESBOOK**

In May 2019, the charity purchased premises in the Dagenham area of London, known as Darul Ummah Goresbrook (House of the Community Goresbrook). This acquisition marked a significant milestone for the charity, with overwhelming support and funding (interest-free loans) from the local community. The centre now offers prayer facilities, a weekend Islamic school for primary and secondary school children, community gatherings, and various community-supporting projects for local residents.

### **DARUL UMMAH REDBRIDGE**

Similar to Darul Ummah Goresbrook, the charity purchased premises in Redbridge, in the Ilford area of London, to establish Darul Ummah Redbridge (House of the Community Redbridge). Once again, this was a major milestone for the charity, with overwhelming support and funding (interest-free loans) from the local community. The centre is now open and offers prayer facilities for local residents.

### **DARUL UMMAH HORNCHURCH**

In March 2024, Darul Ummah Hornchurch, a new facility, was purchased by the charity with funding from the local community. The centre is now open and offers prayer facilities for local residents.

# **DAWATUL ISLAM UK & EIRE LIMITED**

## **DIRECTORS' AND TRUSTEES' REPORT**

### **WELFARE FUND**

In addition to collaborating with and supporting other established relief charities, our charity also independently raises funds from the community to aid victims of natural disasters. This is achieved through the collection of Zakat and Fitrh (alms) during the Islamic month of Ramadan and other religious occasions from members of the public. Additionally, various community events are organised as needed to further support this cause.

### **CAPACITY BUILDING OF MEMBERS, STAFF & VOLUNTEERS**

The charity conducted numerous programs aimed at enhancing the capacity and training of its members, staff, and volunteers. These initiatives encompassed workshops, residential sessions, one-day courses, seminars, and symposiums. Special attention was devoted to training volunteers in areas such as Safeguarding of Children, Fire Safety, and Health & Safety in the workplace. Trustees are dedicated to providing on-the-job training opportunities for staff and all committed volunteers whenever feasible. Additionally, the charity benefits from a diverse group of Muslim Scholars who organise seminars and related events for the community's members.

### **FUTURE STRATEGY AND RISK REVIEW**

The charity intends to sustain its activities in the forthcoming years through satisfactory funding arrangements. Trustees have conducted a comprehensive review of the major risks facing the charity and have implemented systems or made arrangements to mitigate these identified risks. Notably, the charity maintains insurance coverage and continually monitors its finances.

Given significant external funding risks, the charity has developed an ongoing strategic fundraising plan to diversify funding activities. These plans undergo periodic reviews to ensure alignment with the charity's needs. Moreover, the charity conducts appropriate Disclosure and Barring Service (DBS) checks on all individuals working with children or other vulnerable groups.

### **AUDITORS**

Dungarwalla & Co has been appointed as the auditor of the charitable company for the year and has expressed their willingness to continue in this capacity.

This report was approved and signed on behalf of the Board of Trustees:



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Muhammad Abdur Rahman  
President

Date: 27 / 03 / 2026



# DAWATUL ISLAM UK & EIRE LIMITED

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)  
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## STATEMENTS OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR END 30<sup>TH</sup> JUNE 2025

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting standards and applicable law). Under Company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the surplus or deficit of the company for that period.

In preparing these financial statements the directors 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;
- State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence taking reasonable steps for the prevention and detection of fraud and

Signed on behalf of the Board of Trustees



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Muhammad Abdur Rahman  
President

Date: 27/ 03 / 2026

**DAWATUL ISLAM UK & EIRE LIMITED**  
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**AUDITOR'S REPORT**

**FOR THE YEAR END 30<sup>TH</sup> JUNE 2025**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES**

We have audited the financial statements of DAWATUL ISLAM UK&EIRE LIMITED for the year ended 30 June 2025 set out on page 9-14 comprises statement of **Financial Activities**, the summary income and expenditure account, the balance sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Respective Responsibilities of trustees and auditor**

As explained more fully in the Trustees' responsibilities Statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with the applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's Ethical Standards for Auditors.

**Scope of the Audit of the financial Statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirement of the Companies Act 2006 and the Charities Act 2011.

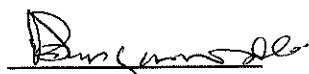
**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' Annual Report set out on page 4-8 for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for the audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report.



**R.F.Dungarwalla** (Senior Statutory Auditor)

For and on behalf of:

**Dungarwalla & co**

Chartered Certified Accountants and Statutory Auditors

7-15 Greatorex Street  
London E1 5NF

Date: 31.03.2026

**DAWATUL ISLAM UK & EIRE LIMITED**  
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**STATEMENT OF FINANCIAL ACTIVITIES**

For the Year End 30<sup>th</sup> June 2025

	Note	Unrestricted	Restricted	Total funds	Total funds
	2	Funds	Funds	2025	2024
<b>Income Resources</b>					
<b>Incoming resources from generated</b>					
<b>Funds</b>		£	£		
<b>Voluntary Income:</b>					
Members' Subscriptions		36,183		36,183	29,275
Donations		667,112		667,112	795,266
Friday Collections		114,107		114,107	110,831
Box collections		4,420		4,420	2,490
Project receipts			182,183	182,183	101,838
<b>Activities for generating Funds:</b>					
School Admission & tuition fee		933,165		933,165	848,824
Evening (Maktab) Supplementary class fee		234,242		234,242	265,355
Hall Hiring	3	7,480		7,480	2,805
<b>Investment Income:</b>					
Rental		133,850		133,850	130,545
Other Income Resources		78,591		78,591	87,824
<b>Total Incoming Resources</b>		<b>2,209,150</b>	<b>182,183</b>	<b>2,391,333</b>	<b>2,375,053</b>
<b>Resources expended</b>					
<b>Cost of generating funds:</b>					
Cost of generation voluntary income	4	55,461		55,461	142,734
Charitable Activities	5	1,196,522	177,212	1,373,733	1,695,004
Governance cost	6	24,042		24,042	34,365
Other Resources expended	7	585,324		585,324	151,513
<b>Total resources expended</b>		<b>1,861,349</b>	<b>177,212</b>	<b>2,038,561</b>	<b>2,023,616</b>
<b>Net movement in Funds</b>		<b>347,801</b>	<b>4,971</b>	<b>352,772</b>	<b>351,437</b>
Prior year adjustment					
Total funds brought forward		<b>2,719,795</b>		<b>2,719,795</b>	<b>2,368,358</b>
Total Funds Carried Forward		<b>3,067,596</b>	<b>4,971</b>	<b>3,072,567</b>	<b>2,719,795</b>

There were no recognised gains or losses in 2025.

All incoming resources and resources expended derive from continuing activities.

**DAWATUL ISLAM UK&EIRE LIMITED**  
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**BALANCE SHEET**

FOR THE YEAR END 30<sup>TH</sup> JUNE 2025

			Total funds		Total funds
	Note	2025	2025	2024	2024
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	8		4,381,798		4,382,576
<b>CURRENT ASSETS</b>					
Debtors	9	47,936		93,207	
Cash at bank and in hand		591,714.94		669,812	
		639,651		763,019	
<b>CREDITORS: Amount falling due</b>					
Within one year	10	587,462		595,937	
<b>NET CURRENT Assets/</b>			52,189		167,082
			4,433,987		4,549,658
<b>CREDITORS: Amount falling due</b>					
After more than a year	11		1,361,420		1,829,863
<b>NET ASSETS</b>			3,072,567		2,719,795
<b>THE FUNDS OF THE CHARITY</b>					
Unrestricted Funds			3,072,567		2,719,795
<b>TOTAL CHARITY FUNDS</b>			3,072,567		2,719,795

These financial statements have been prepared in accordance with the special provisions relating to small companies with part 15 of the companies Act 2006.

Approved by the board on 27 / 03 / 2026



Muhammad Abdur Rahman  
President

Company Registration number 02513409

**DAWATUL ISLAM UK&EIRE LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR END 30<sup>TH</sup> JUNE 2025**

**1. Accounting Policy**

**(a) Basis of Preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005, and applicable UK Accounting Standards and the Charities Act 2011 and the Companies Act 2006.

**(b) Funds Structure**

Unrestricted Income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of a specific made by the charity at its fund-raising events.

**(c) Resources Expended**

Liabilities are recognized as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditures are accounted for on an accrual basis and have been classified under headings that aggregate all costs related to the category.

**(d) Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**(e) Branch Activities**

The activities (including incoming resources expended) of Jamiatul Ummah (School) and the accounts of the branch situated in Birmingham have fully been incorporated in the financial statements.

**(f) Charitable Activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It is included both the direct pay and support costs relating to those activities.

**(g) Allocation of Overhead and Support Costs**

Support Costs include administrative office functions and have been allocated to activity cost categories on a basis consistent with the use of resources, allocating property costs on floor areas, staff costs by the time spent and other costs on a measure of usage.

**(h) Tangible Fixed assets and depreciation**

Relevant expenditure of capital nature has been included as fixed assets. Fixed assets are stated at cost less accumulated depreciation. The freehold properties are valued at historical cost and not depreciated, as the land and buildings have an indefinitely long useful life.

**Depreciations** on furniture, fixtures, fitting and equipment are charged at the following rates on the written down values:

<b>Assets Category</b>	<b>Annual Rate</b>
Furniture Fixture and Fittings	25%
Office equipment	25%

**2. Income Resources**

All incoming resources are recognized once the charity has entitlement to the resources, and it is certain that the resources will be received and the monetary value of incoming resource can be measured with sufficient reliability. The following specific policies are applied to particular categories of income.

**Voluntary income** is received by way of donations, Friday collections, Box collections and Grants, and are 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 entitlement to the grant.

**3. Income from Hall Hiring**

The halls are being used for various programmes of Dawatul Islam, Maktab, Jamiatul Ummah (School), Mosque, and by the community for cultural and social functions. The halls can accommodate up to three hundred and fifty people.

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**4. Cost of Generating Voluntary Income**

	£
Announcements, Advertisement , TV Funds Raising Events	2410.23
Charitable donations	44,804
Sport goods, prizes & radios	8246.35
<b>Total</b>	<b>55,461</b>

**5. Charitable Activities**

**Notes:** Staff wages and salaries relate to staffs who have been engaged for teaching the students and also include salaries of the administrative staff dealing with day to day affairs of the charity.

	£
Staff pension costs	19,857.87
Staff Salaries and Wages	1,057,962.36
Social Security Costs	92,207.11
Consultant and Trainer Expenses	3,218.35
Books, Magazines and Examination Fee	23,275.88
<b>Total</b>	<b>1,196,522</b>

**6. Governance Costs**

	£
Audit Fees	1,800.00
Legal Fees and Accountancy	22,242.40
<b>Total</b>	<b>24,042.40</b>

**7. Other Resources Expended**

	£
Travelling, Subsistence and Entertainment	12,581.61
Staff Training	6,425.40
Miscellaneous Expenses	96,033.80
Subscriptions	6,172.24
Bad debts	5,931.00
General rates and water	30,949.43
Light and Heat	84,955.95
Insurance	23,512.84
Building Repairs and Maintenance	180,128.63
Cleaning	63,297.84
IT, Software and Website	36,001.96
Telephone Charges	9,045.86
Printing, Postage and Stationery	24,421.44
Bank Charges	5,088.42
Depreciation on Fixtures, Fittings and Equipments	778.00
<b>Total</b>	<b>585,324</b>

**DAWATUL ISLAM UK & EIRE LIMITED**  
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**8. Fixed Assets- Tangible Assets: Analysis of Movement of Fixed Assets**

	Freehold Land & Buildings	Freehold Investment Property	Leasehold Land & Buildings	Freehold Care House	Total
					30-Jun-25
	£	£	£	£	£
As at 1st July 2024	3,147,036	144,602	230,640	857,967	4,380,245
Additions	-	-	-	-	-
Book value at 30 <sup>th</sup> June 2025	3,147,036	144,602	230,640	857,967	4,380,245
<b>Provision for Depreciation</b>					
			Fixtures & Fittings	Office Equipments	Total
			£	£	£
As at 1 July 2024			139,172	178,168	317,340
Less: Accumulated Depreciation			137,707	177,302	315,009
Depreciation Charge for the year			489	289	778
At 30 June 2025			976	577	1,553

**Total net book value as at 30th June 2025** **4,381,798**

**Total net book value as at 30th June 2024** **4,382,576**

**Details of Land & Buildings:** **4,380,245**

<b>Free Hold Land &amp; Buildings</b>	
• 56 Bigland Street London E1 2ND	661,536
• 41 Slade Lane, Manchester	148,522
• Carries Community Hall, Maybank Avenue, Hornchurch	801,805
• 120/122 Bordesely Green Road, Birmingham	74,107
• 36 Maplesstead Rd, Dagenham	561,000
• 39 Woodford Avenue, Gantshill, Ilford	900,066
<b>Total</b>	<b>3,147,036</b>
<b>Freehold Investment Property</b>	
• 52 Fieldgate Street, London E1	144,602
<b>Freehold Care House</b>	
• Care House Bigland Street London E1 2ND	857,967
<b>Leasehold Land &amp; Buildings</b>	
• 45 Slade Lane, Manchester	114,725
• 47 Slade Lane, Manchester	115,915
<b>Total</b>	<b>230,640</b>

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**Additional Notes**

(1) **All freehold land & buildings** including leasehold properties are used wholly for direct charitable purposes, with the exception of Property at 52 Fieldgate Street London E1 (which has been used for generating rental income).

(2) Property at **45 Slade Lane**, Manchester, has been acquired in May 1994 for a period of 999 years Lease from 25th March 1910.

(3) Leasehold property at **47 Slade Lane**, Manchester was also acquired on 4th January 2002.

(4) Freehold property at **41 Slade Lane**, Manchester was acquired on the 23<sup>rd</sup> August 2013.

**9. Debtors & Prepayments**

30 June 2025

School tuition fees	27,124
Other prepaid expenses and debtors	20,812
	<u><b>47,936</b></u>

**10. Creditors and Accrued Expenses**

30 June 2025

Falling due within one year:

School tuition fee received in advance	295,105
Audit fee	1,800
Other creditors and accruals	141,477
KARZE HASANA (Interest Free Loan)	149,080
	<u><b>587,462</b></u>

**11. Creditors Falling due after more than one year**

The charity borrowed £1,521,750 as Qarda Hasana (Interest Free Loan) for the purpose of purchasing a property named Care House in Bigland Street, London E1 at a cost of £857,969 which was completed 30 July 2012.

The outstanding loan amount currently on this is **£334,080** and another loan of **£19,700** from members remains outstanding.

Also the Goresbrook property known as 36 Maplestead Road, Dagenham was purchased (April 2019) for the sum of £561,000 of which **£78,480** is outstanding. We borrowed £1,075,400 to purchase Darul Ummah Redbridge of which **£567,360** is outstanding. Also, during 2022 Darul Ummah Hornchurch was purchased for the price of £800,000 with the borrowing from community of which **£361,800** is outstanding, totalling £1,361,420.00

**12. Contingent Liabilities**

There were no contingent Liabilities at the year end.

**13. Transaction with related parties**

There were no transactions between related parties during the year.

**14. Post Balance Sheet Events**

There were no important events affecting the company which have occurred to date and which required disclosure.

**15. Corporation Tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.