

Registered number
1198487

Darul Ihsaan Barking

Unaudited Annual Report and Accounts

31 March 2025

Purple Tax Advisors & Accountants

Office 15, 321-323 High Road
Chadwell Heath
RM6 6AX

Darul Ihsaan Barking
Profit and Loss Account
for the year ended 31 March 2025

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Darul Ihsaan Barking

Charity Information

Trustees

Muhammad Ammaar Domun
Naushad Ali Kanowah
Muhammad Razan Uddin

Accountants

Purple Tax Advisors Ltd
Office 15
321-323 High Road, Chadwell Heath
RM6 6AX

Charity number

1198487

Registered office

86 Longbridge Road
Barking
IG11 8SF

Darul Ihsaan Barking
Registered number: 1198487
Trustees' Report

The trustees present their report and accounts for the year ended 31 March 2025

STATEMENT OF TRUSTEES'S RESPONSIBILITIES

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the Charities SORP, according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to:-

: to prepare the accounts in accordance with United Kingdom GAAP (Generally Accepted Accounting Practice) (United Kingdom Accounting Standards and applicable law).

: select suitable accounting policies and apply them consistently;

: make judgements and estimates that are reasonable and prudent;

: prepare the financial statements on the going concern basis unless it is incorrect to presume that the charity will continue in business;

: state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on

31 January 2026

Muhammad Ammaar Domun
Chair

Independent Accountant's Statement, report and opinion

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 require us to report to you if, in our opinion and subject to the limitations upon the scope of our work as detailed above, in connection with our examination, no matter has come to our attention:

1) Which gives us reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the relevant Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met or

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

Syed Al-Mahmood
Licenced Independent Examiner
Purple Tax Advisors & Accountants
Office 15, 321-323 High Road
Chadwell Heath
RM6 6AX

Date 31/01/2026

Darul Ihsaan Barking
Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2025	2025	2025	2024
Incoming resources				
<i>Incoming resources from generated funds</i>				
Donations	157,054	-	157,054	137,469
<i>Incoming resources from charitable activities</i>				
Resources expended				
<i>Costs of generating funds</i>				
Staffing & associated costs	225	-	225	10,800
Costs of charitable activities				
<i>Governance costs</i>				
Other resources expended	89,383	-	89,383	88,823
Total resources expended	89,608	-	89,608	99,623
Net incoming resources before transfers between funds	67,446	-	67,446	37,846
Net incoming resources before Other recognised gains and losses	67,446	-	67,446	37,846
Net movement in funds	67,446	-	67,446	37,846
Total Funds carried forward	67,446	-	67,446	37,846

Darul Ihsaan Barking
Income & Expenses Account
for the year ended 31 March 2025

	2025 £	2024 £
Turnover	157,054	137,469
Direct Costs	(48,828)	(13,311)
Gross profit	<hr/> 108,226	<hr/> 124,158
Administrative expenses	(89,383)	(88,823)
Operating profit	<hr/> 18,843	<hr/> 35,335
Surplus from ordinary activities before taxation	<hr/> 18,843	<hr/> 35,335
Tax on surplus from ordinary activities	-	-
Surplus for the financial year	<hr/> <u>18,843</u>	<hr/> <u>35,335</u>

Darul Ihsaan Barking
Registered number:
Balance Sheet
as at 31 March 2025

1198487

	Notes	2025 £ Unrestricted	2024 £
Fixed assets			
Tangible assets	3	28,335	27,146
Current assets			
Debtors	4	3,200	1,138
Cash at bank and in hand		30,287	18,793
		<u>33,487</u>	<u>19,931</u>
Creditors: amounts falling due within one year	5	9,097	4,999
Net current assets		<u>42,584</u>	<u>24,930</u>
Net assets		<u>70,919</u>	<u>52,076</u>
Capital and reserves			
Profit and loss account		70,919	52,076
Members' funds		<u>70,919</u>	<u>52,076</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Muhammad Ammaar Domun
Trustee

Approved by the board on 31 January 2026

Darul Ihsaan Barking
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Darul Ihsaan Barking
Notes to the Accounts
for the year ended 31 March 2025

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Depreciation:

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Darul Ihsaan Barking
Notes to the Accounts
for the year ended 31 March 2025

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2025 Number	2024 Number
Average number of persons employed by the company	<u>5</u>	<u>5</u>
3 Tangible fixed assets		Plant and machinery etc £
Cost		
At 1 April 2024		33,932
Additions		<u>7,387</u>
At 31 March 2025		<u>41,319</u>
Depreciation		
At 1 April 2024		6,786
Charge for the year		<u>6,198</u>
At 31 March 2025		<u>12,984</u>
Net book value		
At 31 March 2025		<u>28,335</u>
At 31 March 2024		<u>27,146</u>
4 Debtors	2025 £	2024 £
Trade debtors	-	138
Other debtors	<u>3,200</u>	<u>1,000</u>
	<u>3,200</u>	<u>1,138</u>
5 Creditors: amounts falling due within one year	2025 £	2024 £
Trade creditors	(4,097)	-
Other creditors	<u>(5,000)</u>	<u>(4,999)</u>
	<u>(9,097)</u>	<u>(4,999)</u>
6 Other information		

Darul Ihsaan Barking is a Charitable Incorporated Organisation registered with Charity Commission for England and Wales. Its registered address is 86 Longbridge Road, IG11 8SF
86 Longbridge Road
Barking

Darul Ihsaan Barking
Notes to the Accounts
for the year ended 31 March 2025

IG11 8SF

Darul Ihsaan Barking
Detailed Income & Expenses Account
for the year ended 31 March 2025

This schedule does not form part of the statutory accounts

	2025 £	2024 £
Sales		
Sales	157,054	137,469
Cost of sales		
Purchases	-	313
Subcontractor costs	1,358	-
Direct labour	28,885	-
Other direct costs	18,585	12,998
	<u>48,828</u>	<u>13,311</u>
Administrative expenses		
Employee costs:		
Wages and salaries	-	10,689
Staff training and welfare	-	80
Travel and subsistence	225	31
	<u>225</u>	<u>10,800</u>
Premises costs:		
Rent	52,000	52,000
Rates	-	1,119
Service charges	45	-
Light and heat	10,234	6,242
Cleaning	7,935	3,170
	<u>70,214</u>	<u>62,531</u>
General administrative expenses:		
Telephone and internet	882	808
Stationery and printing	20	1,853
Subscriptions	-	605
Bank charges	336	-
Insurance	490	326
Software	445	-
Repairs and maintenance	1,305	2,914
Depreciation	6,198	4,975
Sundry expenses	76	40
	<u>9,752</u>	<u>11,521</u>
Legal and professional costs:		
Accountancy fees	420	-
Advertising and PR	8,421	3,971
Other legal and professional	351	-
	<u>9,192</u>	<u>3,971</u>
	<u>89,383</u>	<u>88,823</u>