

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE PERIOD
15TH NOVEMBER 2022 TO 30TH APRIL 2024
FOR
DARUL FATH HAMILTON TRUST**

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

DARUL FATH HAMILTON TRUST
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FOR THE PERIOD 15TH NOVEMBER 2022 TO 30TH APRIL 2024

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DARUL FATH HAMILTON TRUST
REPORT OF THE TRUSTEES
FOR THE PERIOD 15TH NOVEMBER 2022 TO 30TH APRIL 2024

The trustees present their report with the financial statements of the charity for the period 15th November 2022 to 30th April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The primary objectives of Darul Fath Hamilton Trust are:

- To provide a place of worship for Muslims in the local area.
- To serve as a centre for religious, educational, and community activities.
- To promote understanding and integration within the local community.
- To support the welfare of local Muslims through charitable and social initiatives.

Significant activities

During the year, the Masjid has undertaken the following activities to further its objectives:

- Worship and Religious Services: The Masjid has hosted regular prayers, including daily Salah, Jumu'ah (Friday prayers), and special prayers during Ramadan and Eid.
- Educational Programs: A variety of educational programs have been offered, including Quran classes for children, Islamic studies courses, and lectures for adults.
- Community Outreach: The Masjid has organised events, including charity fundraisers, interfaith dialogues, and community social gatherings.
- Youth Engagement: Regular youth programs have been conducted, including Quran memorisation competitions, sports activities, and mentorship programs.

Public benefit

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit Requirement.

Volunteers

We have a small number of volunteers who assist on an ad-hoc basis.

ACHIEVEMENT AND PERFORMANCE

In 2023/2024, the Masjid has made significant strides in fulfilling its mission:

- Increased Attendance: We have seen a 50% increase in the number of worshippers attending weekly prayers, particularly during Ramadan.
- Expanded Educational Initiatives: More than 40 students participated in the Quran and Islamic studies classes.
- Community Impact: The Masjid has continued to build strong relationships with local community organisations, hosting interfaith events and supporting local initiatives.

We are pleased with the progress made by Darul Fath Hamilton Trust over the past year. The Masjid continues to serve as a spiritual and community hub, and we look forward to further enhancing our services and supporting the needs of the local Muslim community.

FINANCIAL REVIEW

Financial position

Darul Fath Hamilton Trust has maintained a healthy financial position over the past year. The Trustees continue to oversee the finances to ensure transparency and accountability in all financial matters.

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REPORT OF THE TRUSTEES
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FINANCIAL REVIEW

Reserves policy

The charity has a policy of maintaining unrestricted funds, which are not designated for a specific purpose, at a level equivalent to three to six months' expenditure. This level of reserves is believed by the trustees to ensure that the charity can continue its current activities in the event of a significant drop in funding while considering ways to raise additional funds.

The funds the charity holds is to ensure that it has sufficient reserves to cover the costs of managing and administering the charity for the following year.

The Trustees consider it prudent that the reserves should be sufficient for the charity's use. The Trustees have approved that all unrestricted reserves will be utilised in helping the charity achieve its objectives.

Going concern

Currently no concerns about the charity continuing as a going concern.

FUTURE PLANS

In the coming year, Darul Fath Hamilton Trust plans to continue building on its achievements and expand its services to the community. Key objectives include:

- Enhancing Religious Services: Introduction of additional prayer services and religious events, including more lectures and seminars.
- Expanding Youth Programs: Developing a broader range of youth-focused activities, including leadership training and educational programs.
- Facility Development: Plans to improve and upgrade the Masjid's facilities, including using the container to store Foodbank items
- Increased Charitable Efforts: Expanding our reach for charity work, particularly in supporting refugees, the elderly, and underprivileged families in the local area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by a trust deed and constitutes a charitable incorporated organisation.

Recruitment and appointment of new trustees

Trustees are appointed according to the procedures set out in the governing document. New trustees are selected based on their commitment to the Masjid's mission and their ability to contribute to its development.

Organisational structure

The day-to-day operations of the Masjid are overseen by the Board of Trustees, and the Masjid is staffed by the Head Imam, the 2 day to day Imams, caretaker and numerous volunteers. The Trustees meet regularly, every week, to review the Charity's activities and financial performance.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1201024

Principal address

30 Raywell Road
Leicester
LE5 1WX

DARUL FATH HAMILTON TRUST
REPORT OF THE TRUSTEES
FOR THE PERIOD 15TH NOVEMBER 2022 TO 30TH APRIL 2024

Trustees

M Ismael
I Mamad
A A Abdul Sacur
A Dana
U Abdulgafur

Independent Examiner

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

Approved by order of the board of trustees on 28th February 2025 and signed on its behalf by:

A Dana - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DARUL FATH HAMILTON TRUST**

Independent examiner's report to the trustees of Darul Fath Hamilton Trust

I report to the charity trustees on my examination of the accounts of Darul Fath Hamilton Trust (the Trust) for the period 15th November 2022 to 30th April 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shakil Malida FCCA

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

28th February 2025

DARUL FATH HAMILTON TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 15TH NOVEMBER 2022 TO 30TH APRIL 2024**

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		<u>133,616</u>	<u>-</u>	<u>133,616</u>
EXPENDITURE ON				
Other		<u>79,690</u>	<u>-</u>	<u>79,690</u>
NET INCOME		<u>53,926</u>	<u>-</u>	<u>53,926</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>53,926</u></u>	<u><u>-</u></u>	<u><u>53,926</u></u>

The notes form part of these financial statements

DARUL FATH HAMILTON TRUST

**BALANCE SHEET
30TH APRIL 2024**

		Unrestricted fund £	Restricted funds £	Total funds £
FIXED ASSETS	Notes			
Tangible assets	3	13,266	-	13,266
CURRENT ASSETS				
Cash at bank		51,570	-	51,570
CREDITORS				
Amounts falling due within one year	4	(10,910)	-	(10,910)
NET CURRENT ASSETS		<u>40,660</u>	<u>-</u>	<u>40,660</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>53,926</u>	<u>-</u>	<u>53,926</u>
NET ASSETS		<u>53,926</u>	<u>-</u>	<u>53,926</u>
FUNDS	6			
Unrestricted funds				<u>53,926</u>
TOTAL FUNDS				<u>53,926</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28th February 2025 and were signed on its behalf by:

A Dana - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 15TH NOVEMBER 2022 TO 30TH APRIL 2024

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The functional currency of the charity is considered to be pounds sterling because that is the currency of the primary economic environment in which the Charity operates. The financial statements are also presented in pounds sterling. The amounts in the financial statements are presented to the nearest £1, unless otherwise stated.

The preparation of the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the charity's accounting policies. There are no significant areas requiring material judgements, estimates or assumptions.

GOING CONCERN

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

The value of services provided by volunteers is difficult to put a monetary value on and therefore has not been included in accordance with the Charities SORP (FRS102).

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 15TH NOVEMBER 2022 TO 30TH APRIL 2024

1. ACCOUNTING POLICIES - continued

EXPENDITURE

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and cost linked to the strategic management of the charity.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment: 15% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements where applicable.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30th April 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the period ended 30th April 2024.

DARUL FATH HAMILTON TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 15TH NOVEMBER 2022 TO 30TH APRIL 2024

3. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
COST	
Additions	15,607
DEPRECIATION	
Charge for year	2,341
NET BOOK VALUE	
At 30th April 2024	13,266

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Taxation and social security	55
Other creditors	10,855
	10,910

Included within other creditors is other loans of £7,075 as shown in note 5, which is interest free and repayable on demand.

5. LOANS

An analysis of the maturity of loans is given below:

	£
Amounts falling due within one year on demand:	
Other loans	7,075

6. MOVEMENT IN FUNDS

	Net movement in funds £	At 30.4.24 £
Unrestricted funds		
General fund	53,926	53,926
TOTAL FUNDS	53,926	53,926

DARUL FATH HAMILTON TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 15TH NOVEMBER 2022 TO 30TH APRIL 2024

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,616	(79,690)	53,926
TOTAL FUNDS	<u>133,616</u>	<u>(79,690)</u>	<u>53,926</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 30th April 2024.