

**SCOTTISH REGISTERED CHARITY NUMBER: SC032173**

**Report of the Trustees and Financial Statements for the Year Ended 31  
December 2023 for**

**Dar-UI Qur'an Islamic School**

**Dar-UI Qur'an Islamic School**  
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**Dar-UI Qur'an Islamic School**  
**Report of Trustees**  
**for the year ended 31 December 2023**

The Trustees present their report and accounts for the year ended 31 December 2023.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

We the trustees present the report on the activities of the financial period 1st January 2023 to 31st December 2023.


**Objectives and aims**

To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam and provision of services for Islamic education in accordance with the Quran and the Sunnah of the Prophet Muhammad (Peace be upon him) as interpreted by the Ahle Sunnah Wal Jamah school of thought.

**Public benefit statement**

The trustees confirm they have referred a statement on public benefit to the Charity Commission.

In their opinion, Dar-UI Qur'an Islamic School fully satisfies the Charity Commission's test of public benefit.



Trustee & Secretary

## **Independent Examiner's Report to the Trustees of Dar-UI Qur'an Islamic School**

I report on the accounts for the year ended 31 December 2023 set out on pages seven to fourteen.

### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### **Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

### **Independent examiner's qualified statement**

No other matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Central Accountancy Services

365 Victoria Road  
Glasgow  
G42 8YZ  
23 July 2024

**Dar-UI Qur'an Islamic School**  
**Statement of Financial Activities**  
**for the year ended 31 December 2023**

	<b>2023</b>
	<b>£</b>
<b>INCOMING RESOURCES</b>	
<b>Incoming resources from generated funds</b>	
Voluntary income	25,460
Activities for generating funds	-
<b>Total incoming resources</b>	<hr/> 25,460
 <b>RESOURCES EXPENDED</b>	
<b>Charitable activities</b>	
Other resources expended	4,931
<b>Total resources expended</b>	<hr/> 4,931
 <b>NET INCOMING/(OUTGOING)</b>	<hr/> 20,529
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	250,827
<b>TOTAL FUNDS CARRIED FORWARD</b>	<hr/> <hr/> 271,356

**Dar-UI Qur'an Islamic School**  
**Balance Sheet**  
**as at 31 December 2023**

		<b>2023</b>
		<b>£</b>
<b>Fixed assets</b>		
Tangible assets	2	180,048
<b>Current assets</b>		
Debtors	3	29,179
Cash at bank		62,029
Cash in hand		100
		<hr/> 91,308
<b>Net current assets</b>		<hr/> 91,308
<b>Net assets</b>		<hr/> 271,356
<b>Funds</b>		
Unrestricted funds	10	271,356
<b>Total funds</b>		<hr/> 271,356

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023 .

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the board of trustees on 23 July 2024 and were signed on its behalf by:



**Dar-UI Qur'an Islamic School**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**1 Accounting policies**

***Accounting convention***

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

***Incoming resources***

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

***Taxation***

The charity is exempt from corporation 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.

**3 COSTS OF GENERATING VOLUNTARY INCOME**

	<b>2023</b>
	<b>£</b>
Fundraising costs	-
Motor vehicle costs	-
	<hr/> - <hr/>

**4 NET INCOMING/(OUTGOING) RESOURCES**

	<b>2023</b>
	<b>£</b>
Rent	2,079
	<hr/> 2,079 <hr/>

**5 TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 28 February 2022 or for the year ended 28 February 2023.

**Dar-UI Qur'an Islamic School**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 28 February 2022 or for the year ended 28 February 2023.

**6 STAFF COSTS**

**2023**

**£**

Wages and salaries

-

-

The average monthly number of employees during the year was as follows:

**2023**

Staff

-

No employees received emoluments in excess of £60,000.

**2 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Plant and machinery £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2023	177,636	2,412	180,048
At 31 December 2023	177,636	2,412	180,048
<b>Depreciation</b>			
At 31 December 2023	-	-	-
<b>Net book value</b>			
At 31 December 2023	177,636	2,412	180,048
At 31 December 2022	177,636	2,412	180,048

**3 Debtors**

**2023**

**£**

Other debtors

29,179



**Dar-UI Qur'an Islamic School**  
**Detailed Statement of Financial activities**  
**for the year ended 31 December 2023**

	<b>2023</b>
	<b>£</b>
<b>INCOMING RESOURCES</b>	
<b>Voluntary income</b>	
Donations	25,460
Covid Grant	-
Other Income	-
Covid Job Retention Scheme Grant	-
	<u>25,460</u>
<b>Activities for generating funds</b>	
Recycling	-
Charity shop income	-
Toybank donations	-
Charity box income	-
	<u>-</u>
<b>Total incoming resources</b>	<u>25,460</u>
<b>RESOURCES EXPENDED</b>	
Premises costs:	
Rent	2,079
Insurance	-
Light and heat	2,852
	<u>4,931</u>
Information technology	<u>-</u>
<b>Total resources expended</b>	<u>4,931</u>