

DARUSSALAM

Charity No SC037720

Receipts and Payments Accounts

Year Ended

31 December 2025

Ahmad & Nabi McMullan
Accountants

DARUSSALAM

Receipts and Payments Accounts for the year ended 31 December 2025

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Charity name and address

Darussalam, 44 Penny Crescent, Glasgow, G43 1DR

Scottish charity number

SC037720

Trustees

Mr Maqbool Chaudhry

Accountants

Ahmad & Nabi McMullan Accountants, 95-107 Lancefield Street, Glasgow, G3 8HZ

DARUSSALAM

Annual report of the trustees for the year ended 31 December 2025

Trustees report the following:

Receipts

- Members of the trust pay membership fees & donations and receipts issued to them.
- Boxes are placed at the business premises of the members and the public donate money in these boxes and collected each month.

Activities

- The charitable purpose of Darussalam, as recorded in the constitution, are to promote the cause and interest of Islam widely to all communities, in general, and locally, in particular; to provide place(s) of worship for Muslims, Islamic educational courses, lectures, seminars and other such forms of teaching; and to provide and promote consultations and guidance to encourage unity among Muslims.
- Darussalam is a mosque-based charity.

Trustee

M Chaudhry
19th May 2026

DARUSSALAM

Report of the Independent Examiner

To the trustees of Darussalam

We report on the accounts of the charity for the year ended 31 December 2025.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulation 2006. The charity trustees consider that the audit requirement of Regulation 10 (1) (d) of the Accounts Regulations does not apply. It is our responsibility to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks explanation from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

During 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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Omar Nabi

Omar Nabi FCCA
Ahmad & Nabi McMullan
Accountants
Glasgow

19th May 2026

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Statement of Receipts and Payments for the year ended 31 December 2025

	Year ended 31 December 2025 £	Year ended 31 December 2024 £
Receipts:		
Donations	900	2,080
Bank interest (net)	3,160	2,678
HMRC Gift aid	444	561
Expenses refunds	749	-
	5,253	5,319
Payments:		
Rates & insurance	-	
Heat & Light	-	
Insurance	-	
Repairs	-	1,242
Property	-	141,784
	143,026	-
Total payments		
Surplus/ (deficit) for the year	(137,773)	5,319

All Funds are unrestricted.

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Statement of balances for the year ended 31 December 2025

	Year ended 31 December 2025 £	Year ended 31 December 2024 £
Cash Funds		
Cash and bank balances at start	247,292	241,972
Surplus/ (deficit) for the year	(137,773)	5,319
	<u>109,519</u>	<u>247,292</u>
Other Assets		
Property	141,784	
	<u>141,784</u>	<u></u>
Total	<u>251,303</u>	<u>247,292</u>
All funds are unrestricted.		

Maqbool Chaudhry

Approved by the Trustees
M Chaudhry
19th May 2026