

**SOUTH DUBLIN MUSLIM COMMUNITY ASSOCIATION**  
**COMPANY LIMITED BY GUARANTEE**

**(A Company Limited by Guarantee and Not Having a Share Capital)**

**Financial Statements**

**For the year ended 31 December 2025**

**SOUTH DUBLIN MUSLIM COMMUNITY ASSOCIATION**  
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**COMPANY INFORMATION**

<b>Directors:</b>	Abdul Rauf Asam Riaz Shahzad Ahmad
<b>Company Secretary:</b>	Shahzad Ahmad
<b>Company Number</b>	546872
<b>Registered Office</b>	7 Tullyhall Green Lucan County Dublin K78 ED66
<b>Company Accountants:</b>	Patrick Lane & Co. Chartered Accountants 69 Main Street Blackrock County Dublin A94 N6D0

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**DIRECTORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2025**

The directors present their report and financial statements for the year ended 31 December 2025.

**Principal activities and review of the business**

The principal activity of the company continued to be that of to advance Islam, education and effect relief of poverty. The company was however dormant during the above accounting period.

The company is limited by guarantee, not having a share capital, incorporated in Ireland on 21 July 2014, registered number 546872.

**Principal risks and uncertainties:**

Under the Companies Act 2014, the company is required to give a description of the principal risks and uncertainties which it faces. These principal risks are set out below:

In order to combat the fall in donations, the directors are concentrating their efforts on developing alternate revenue and funding streams.

**Results and dividends**

The results are set out on page 6. The company has not traded during the year under review.

**Post balance sheet events**

No matter or circumstances have arisen since the year end of the financial year, which have significantly affected or will significantly affect the operations of the company. The result of those operations or the state of affairs of the company for the financial year ended 31 December 2025.

**Future developments**

The company will continue to develop in its existing business.

**Directors:**

The following are current directors of the company.

Abdul Rauf  
Asam Riaz  
Shahzad Ahmad

**Political contributions**

The company made no political contributions during the year.

**Taxation Status**

The company is endeavouring to apply for charity status and is not liable to tax on its income.

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**DIRECTORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2025 – cont/-**

**Books of account**

The company's directors are aware of their responsibilities, under the Companies Act 2014 to maintain proper books of account and are discharging their responsibility by:

- employing qualified and experienced staff
- ensuring sufficient company resources are available for the task, and
- liaising with the company's accountants and seeking external professional advice.

The books of account are held at the company's registered office.

**Statement of directors' responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice, as issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently; and
- make judgements and estimates that are reasonable and prudent; and
- 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 proper books of account 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 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

**Shahzad Ahmad**  
**Director**

**Abdul Rauf**  
**Director**

Date: 10 March 2026

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**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	2025 €	2024 €
<b><u>Income</u></b>			
Income		0	0
<b><u>Total Income</u></b>		0	0
<b><u>Expenditure</u></b>			
Administration expenses		748	748
<b><u>Total Expenditure</u></b>		748	748
<b>Net Surplus /(Loss)</b>		(748)	(748)

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the income and expenditure account.

Approved by the board on 10 March 2026:

**Shahzad Ahmad**  
Director

**Abdul Rauf**  
Director

The notes on pages 8 to 10 form part of these financial statements

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**BALANCE SHEET**  
**AS AT 31 DECEMBER 2025**

	Notes	2025 €	2024 €
<b><u>Current assets</u></b>			
Debtors		0	0
Cash at bank and in hand		0	0
		<hr/> 0	<hr/> 0
<b><u>Current Liabilities</u></b>			
Directors' Loan		4,000	4,000
Accruals		2,746	1,998
		<hr/> (6,746)	<hr/> (5,998)
<b><u>Total assets less current liabilities</u></b>			
<b><u>Reserves</u></b>			
Income and expenditure account		<hr/> (6,746)	<hr/> (5,998)
<b><u>Net funds</u></b>		<hr/> (6,746)	<hr/> (5,998)

We, as director(s), of the South Dublin Muslim Community Association CLG. state that:

(a) the company is availing itself of the audit exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014; and

(b) the company is availing itself of the exemption on the grounds that the conditions specified in s.365(2) are satisfied; and

(c) we acknowledge the company's obligations under Companies Act 2014; to keep adequate accounting records and to prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements as far as they are applicable to the company; and

(d) we hereby certify that we have relied on the specific exemption contained in s. 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

Approved by the board for issue on 10 March 2026

**Shahzad Ahmad**  
**Director & Company Secretary**

**Abdul Rauf**  
**Director**

The notes on pages 8 to 10 form part of these financial statements

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**NOTES TO THE FINANCIAL STATEMENTS**

**1 GENERAL INFORMATION**

South Dublin Muslim Community Association Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland 7 Tully Hall Green, Lucan, County Dublin, which is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors Report.

**2 ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

**2(a) Statement of compliance**

The financial statements of the company have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland" (FRS 105).

**2(b) Basis of Preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at re-valued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland" issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

**2(c) Going Concern**

In the opinion of the directors, as the Company is in its development phase and preparing to raise funding to enable it to grow and deliver its services, the directors consider the Going Concern basis under the historical cost convention as modified by the revaluation of certain tangible fixed assets and complying with the financial reporting standards of the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2014 is the most appropriate basis for the preparation of these financial statements.

**2(d) Functional and presentation currency**

The financial statements have been presented in Euro (€), which is also the functional currency of the company.

**2(e) Cash flow statement**

The company has availed of the exemption in FRS 105 from the requirement to prepare a cash Flow Statement because it is classified as a small company.

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**NOTES TO THE FINANCIAL STATEMENTS**

**2(f) Income**

Income is represented by provision of training and advice in ethical finance and other income.

**2(g) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred and is recorded as part of the expenditure to which it relates.

**2(h) Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective discounting method less impairment losses for bad debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts

**2(i) Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

**2(j) Trade and other creditors**

Trade and other creditors are initially recognised at fair value and thereafter at amortised cost using the effective discounting method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

**2(k) Provisions for liabilities**

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to profit or loss in the year that the Company becomes aware of the obligation and are measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet.

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**NOTES TO THE FINANCIAL STATEMENTS**

**3 DIRECTORS REMUNERATION**

The directors are all volunteers and are legally prevented from receiving compensation for their role in office under the provisions of the Constitution.

**4 MEMBERS' LIABILITY**

As a company limited by guarantee the company does not have share capital. In the event of the winding up or dissolution of the company the members are liable to contribute an amount not exceeding €1 towards the debts and liabilities of the company.

**5 Creditors**

Directors Loan Account as at 31 December 2025 and 31 December 2024: €4,000  
Accruals as at 31 December 2025: €2,746.

**6 POST BALANCE SHEET EVENTS**

There were no post balance sheet events that would materially affect the financial statements.

**7 CONTINGENT LIABILITIES**

Contingent liabilities arising as a result of past events, are not recognised when it

- (i) is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or
  - (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control.
- Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

There were no material contingent liabilities as at the year ended 31 December 2025.

**8 CAPITAL COMMITMENTS**

The company had no material capital commitments at the year ended 31 December 2025.

**9 RELATED PARTY TRANSACTIONS**

Apart from the Directors Loans, there are no related party transactions.

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**NOTES TO THE FINANCIAL STATEMENTS**

**10 CONTROLLING PARTY**

The members are the controlling parties through the board of directors.

**11 APPROVAL OF THE FINANCIAL STATEMENTS**

The directors approved the financial statements on the 10 March 2026.