



Report of the Trustees
Unaudited Financial Statements for Year Ended 31 August 2019
Darul Isra Muslim Community Centre Trust

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2019
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Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2019
Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 August 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The trustees have pleasure in presenting their report for the current financial year ending 31 August. This report is prepared in accordance with the Trust Deed and the recommendations of the Statement of the recommended practice - Accounting and Reporting by Charities and complies with applicable law.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1133380

Principal address

21-23 Wyverne Road
Cardiff
CF24 4BG

Trustees

A M A Najmi	Chair
S A Kidwai	Trustee
Dr M Ashi	Trustee

Independent examiner

Mahmood Izziden
ACMA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2019
Report of the Trustees

Report of the Trustees

The trustees have pleasure in presenting their report for the year ended **31 August 2019**. 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).

Constitution and Objectives

The centre, which is a recognised charity in England & Wales, is operated under the rules of its trust deed dated 1st January 2009 and as amended on 12th October 2009.

General Activities

The community uses the centre for daily prayers and the major communal congregation every Friday. Weekly study circles for men, women and youth are provided in English, Urdu, Arabic and Malay.

Waqf (Endowment) Project

Darul ul Isra launched a Waqf (Endowment) Project in May 2019 to purchase a freehold property where the rental income from the property will support a portion of the centre operating costs as the centre moves to a more self-sufficient financial model.

East Cardiff Muslim Centre (ECMC)

Darul ul Isra acted as a sponsor and partner for East Cardiff Muslim Centre.

East Cardiff Muslim Centre is a separate community project in the East of Cardiff to accommodate the local community with an open space for youth activities, drop-in sessions for local community members, English language classes, health and wellbeing sessions and educational services.

The project is being facilitated in temporary rented accommodation via Cardiff Council with a view to finding a permanent space through acquisition.

A permanent space was secured on the 12th June 2019 with the purchase of a building for £185,000.

A separate charity or not for profit organisation to manage the project is now being considered.

Iqra School

As part of the community activities, the Centre also run an afternoon faith school for children ages 5 to 15. Classes are held two hours a day, five days a week and are primarily focused on the recitation and memorisation of the Quran.

Youth Activities

The centre has formed the DUI (Darul Isra) Youth committee to provide various youth activities and events for the community.

Interfaith Activities

Throughout the year, the centre organises a number of open days which are well attended by the public as well as schools.

Ramadan

In Ramadan, the opening of the fast for over 800 people was provided along with dinner. During the last days of Ramadan, breakfast was also provided for about 150 people.

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Report of the Trustees

1st Cathays Al-Huda Scout Group

1st Cathays Al-Huda Scout Group use of the lower hall of the Activity Centre to hold their weekly sessions for their 221 members throughout the week, Monday to Friday as well on Sunday.

The 1st Cathays Al-Huda Scout Group operates as an independent organisation and is registered with the scout Association. The Aim of the group is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Trustees responsibilities

The charity trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993) and that an independent examination is needed to examine the Accounts (under section 43(3)(a) of the 1993 Act), to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) in the 1993 Act); and to state whether particular matters have come to their attention.

Volunteers

Many volunteers give up their time to help in the centre's various programmes and projects. Without their help, commitment and dedication we would not have achieved what we have. We would also like to thank our executive, members and the community for their support, advice, guidance, generous donations and constructive criticism. We are grateful to Allah for His blessings and pray He accepts our work in bringing the communities together for the common good of humanity.

Chair Rotation

The trustees have agreed the role of Chair will alternate between Dr M Ashi and A M A Najmi every two years.

Approved by order of the board of trustees on **11/01/2021** and signed on its behalf by:

Abu Muslim Ali Najmi [Electronic Signature]

.....
Abu Muslim Ali Najmi
Trustee

Date: **11/01/2021**

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2019
Independent Examiner's Report to the Trustees of Darul Isra Muslim Community Centre Trust

I report on the accounts for the year ended 31 August 2019, which are set out on pages five to nine.

Responsibilities and basis of report

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept as required by section 130 of the Act; or
2. That the accounts do not accord with those records; or
3. That the accounts do not comply with the accounting requirements of the Act; or
4. That there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Mahmood Izzidien [Electronic Signature]

Mahmood Izzidien
ACMA

Date: **11/01/2021**

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities
For the year ended 31/08/2019

	Notes	31.8.19 £ Unrestricted funds	31.8.19 £ Restricted funds	31.8.19 £ Total Funds	31.8.18 £ Total Funds
INCOMING RESOURCES					
Income and endowments from:					
Donations and legacies	2	101,519	295,626	397,145	178,836
Charitable activities					
Investments					
Other					
Total incoming resources		101,519	295,626	397,145	178,836
RESOURCES EXPENDED					
Expenditure on:					
Raising funds		2,952	-	2,952	36,926
Charitable activities	3	92,397	228,111	320,508	135,099
Separate material item of expense	4				
Other					
Total resources expended		95,349	228,111	323,460	172,025
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		6,170	67,515	73,685	6,811
Gross transfers between funds					
Net incoming/(outgoing) resources		6,170	67,515	73,685	6,811
RECONCILIATION OF FUNDS					
Total fund brought forward		589,243	12,084	601,327	594,516
TOTAL FUNDS CARRIED FORWARD		595,413	79,599	675,012	601,327

The notes form part of these financial statements

Darul Isra Muslim Community Centre Trust
Balance Sheet
For the year ended 31/08/2019

	Notes	31.8.19 £ Unrestricted funds	31.8.19 £ Restricted funds	31.8.19 £ Total	31.8.18 £ Total
FIXED ASSETS					
Tangible assets	6	566,913	-	566,913	567,917
CURRENT ASSETS					
Cash at bank and in hand		28,500	82,884	111,384	33,410
Debtors					
Net Current Assets		595,412	82,884	678,297	601,327
CREDITORS					
Amounts falling due withing one year	7	-	(3,285)	(3,285)	-
Net Current Liabilities		-	(3,285)	(3,285)	-
TOTAL ASSESTS LESS CURRENT LIABLITIES		595,412	79,599	675,012	601,327
NET ASSESTS		595,412	79,599	675,012	601,327
FUNDS	8				
Unrestricted funds				595,412	589,243
Restricted funds				79,599	12,084
TOTAL FUNDS				675,012	601,327

The Financial statements were approved by order of the board of trustees on **11/01/2021**

Abu Muslim Ali Najmi [Electronic Signature]

Abu Muslim Ali Najmi
Trustee

Date: **11/01/2021**

The notes form part of these financial statements

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

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 Charities Act 2011 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.

Resources expended

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.

Tangible fixed assets

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

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. VOLUNTARY INCOME

	31.8.19	31.8.18
	£	£
Charity Appeals	10,210	35,440
Property (waqf) Purchase donations	35,437	590
General donations	101,519	106,276
Iqra School Fees	27,469	28,303
Gift Aid	-	-
ECMC donations	222,510	8,227
	<u>397,145</u>	<u>178,836</u>

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

3. CHARITABLE ACTIVITIES

	31.8.19	31.8.18
	£	£
Charity Appeals	10,210	35,440
Charitable activities	7,774	25,884
Support Costs	76,432	61,033
Iqra School	27,706	27,079
Cleaning & refuse	1,617	2,490
Telephone & Broadband	1,445	1,279
Repairs and Maintenance	3,418	1,230
Hall and Equipment Hire	-	5,288
ECMC Property Purchase	185,373	-
ECMC Expenditure Other	4,572	7,006
Other	1,962	5,297
	<u>320,508</u>	<u>172,025</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2019 nor for the year ended 31 August 2018.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 August 2019 nor for the year ended 31 August 2018.

5. STAFF COSTS

	31.8.19	31.8.18
	£	£
Wages and salaries	41,691	24,557
Pensions	204	-
	<u>41,896</u>	<u>24,557</u>

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

31.8.19	31.8.18
<u>5</u>	<u>3</u>

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

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

6. TANGIBLE FIXED ASSETS

	Improvement to property £	Fixture & Fitting £	Totals £
Cost			
At 1st Sep 2019	562,895	18,393	581,288
Additions			
At 31st Aug 2019	562,895	18,393	581,288
Depreciation			
At 1st Sep 2018		13,371	13,371
Charge for the year		1,004	1,004
At 31st Aug 2019	-	14,376	14,376
Net Book Value			
At 31st Aug 2019	562,895	4,018	566,913
At 31st Aug 2018	562,895	5,022	567,917

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Islamic Relief UK	2,060
MEND (Muslim Engagement and Development)	1,225
	3,285

8. MOVEMENT IN FUNDS

	At 31.8.18 £	Net movement in funds	Transfers between funds	31.8.19 £
Unrestricted funds				
Unrestricted	589,243	6,169	-	595,412
Restricted funds				
Iqra School	4,968	(237)		4,731
Waqf (Endowment) Project	794	35,437		36,231
ECMC	6,322	32,315		38,637
Restricted total	12,084	67,515	-	79,599
TOTAL FUNDS	601,327	73,685	-	675,012

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

8. MOVEMENT IN FUNDS (continued)

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	101,519	(95,349)	6,170
Restricted funds			
Iqra School	27,469	(27,706)	(237)
Waqf (Endowment) Project	35,437	-	35,437
ECMC	222,510	(190,195)	32,315
TOTAL FUNDS	<u>386,935</u>	<u>(313,250)</u>	<u>73,685</u>

Darul Isra Muslim Community Centre Trust
Detailed Statement of Financial Activities
For the year ended 31/08/2019

INCOMING RESOURCES	31.8.19	31.8.18
	£	£
Voluntary Income		
Charity Appeals	10,210	35,440
Property (waqf) Purchase donations	35,437	590
General donations	101,519	106,276
Iqra School Fees & donations	27,469	28,303
Gift Aid	-	-
ECMC donations	222,510	8,227
Total Incoming Resources	397,145	178,836
	31.8.19	31.8.18
	£	£
RESOURCES EXPENDED		
Raising funds		
Printitng, Postage & Stationery	2,952	3,121
Support Costs		
Wages	41,691	24,557
Pensions	204	-
Sub-contractors	20,834	24,858
Insurance	2,700	2,546
Light and Heat	11,002	9,071
Charitable activities		
Charity Appeals	10,210	35,440
Charitable activities	7,774	25,884
Iqra School	27,706	27,079
Cleaning & refuse	1,617	2,490
Telephone & Broadband	1,445	1,279
Repairs and Maintenance	3,418	1,230
Hall and Equipment Hire	-	5,288
ECMC Property Purchase	185,373	-
ECMC Expenditure Other	4,572	7,006
Depreciation F+F	1,004	1,256
Other	-	353
Finance		
Bank Charges	958	567
Total Incoming Resources	323,460	172,025
Net income / (expenditure)	73,685	6,811

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The page does not form part of the statutory financial statements