



**Report of the Trustees**  
**Unaudited Financial Statements for Year Ended 31 August 2021**  
**Darul Isra Muslim Community Centre Trust**

**Darul Isra Muslim Community Centre Trust**  
**Unaudited Financial Statements for Year Ended 31 August 2021**  
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**Darul Isra Muslim Community Centre Trust**  
**Unaudited Financial Statements for Year Ended 31 August 2021**  
**Report of the Trustees**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. 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**

Dr M Ashi	Chair
S A Kidwai	Trustee
A M A Najmi	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 2021**  
**Report of the Trustees**

**Report of the Trustees**

The trustees have pleasure in presenting their report for the year ended 31 August 2021. 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 1<sup>st</sup> January 2009 and as amended on 12<sup>th</sup> October 2009.

**COVID-19 Impact**

The centre closed during lockdown on the 19<sup>th</sup> March 2020 during this time we moved content and classes where possible online, celebrating both Ramadan and Eid at home. The centre reopened on the 4<sup>th</sup> of August 2020 with new covid safety measures in place.

**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.

As of the 31<sup>st</sup> August 2021, £53,946 had been raised for the project

**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.

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

A separate not for profit organisation has now been formed and all restricted funds have moved to ECMC

**Iqra School**

As part of the community activities, the Centre also runs 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. The school was closed during this accounting period due to COVID

**Youth Activities**

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

**Darul Isra Muslim Community Centre Trust**  
**Unaudited Financial Statements for Year Ended 31 August 2021**  
**Report of the Trustees**

**Interfaith Activities**

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

**Ramadan**

The mosque resumed evening prayers during Ramadan following the closure in the prior year due to COVID-19. 400 meals were served each night for the month

**1<sup>st</sup> Cathays Al-Huda Scout Group**

1<sup>st</sup> 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 1<sup>st</sup> 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 and signed on its behalf by:

***Dr M Ashi [Electronic Signature]***

.....  
Dr M Ashi  
Trustee

Date: **20 July 2023**

**Darul Isra Muslim Community Centre Trust**  
**Unaudited Financial Statements for Year Ended 31 August 2020**  
**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 2020, 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: **20 July 2023**

**Darul Isra Muslim Community Centre Trust**  
**Statement of Financial Activities**  
**For the year ended 31/08/2021**

	Notes	31.8.21 £ Unrestricted funds	31.8.21 £ Restricted funds	31.8.21 £ Total Funds	31.8.20 £ Total Funds
<b>INCOMING RESOURCES</b>					
<b>Income and endowments from:</b>					
Donations and legacies	2	153,243	42,233	195,476	177,737
Charitable activities					
Investments					
Other					
<b>Total incoming resources</b>		<b>153,243</b>	<b>42,233</b>	<b>195,476</b>	<b>177,737</b>
<b>RESOURCES EXPENDED</b>					
<b>Expenditure on:</b>					
Raising funds		1,499	-	1,499	3,963
Charitable activities	3	102,377	39,095	141,472	177,657
Separate material item of expense					
Other					
<b>Total resources expended</b>		<b>103,876</b>	<b>39,095</b>	<b>142,970</b>	<b>181,620</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>49,367</b>	<b>3,139</b>	<b>52,506</b>	<b>(3,883)</b>
Gross transfers between funds					
<b>Net incoming/(outgoing) resources</b>		<b>49,367</b>	<b>3,139</b>	<b>52,506</b>	<b>(3,883)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total fund brought forward		611,022	60,106	671,129	675,012
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>660,389</b>	<b>63,245</b>	<b>723,635</b>	<b>671,129</b>

The notes form part of these financial statements  
**Darul Isra Muslim Community Centre Trust**  
**Balance Sheet**  
**For the year ended 31/08/2021**

	Notes	31.8.21 £ Unrestricted funds	31.8.21 £ Restricted funds	31.8.21 £ Total	31.8.20 £ Total
<b>FIXED ASSETS</b>					
Tangible assets	6	565,466	-	565,466	566,109
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		94,923	63,245	158,168	106,244
Debtors					
<b>Net Current Assets</b>		<b>660,389</b>	<b>63,245</b>	<b>723,634</b>	<b>672,354</b>
<b>CREDITORS</b>					
Amounts falling due within one year					(1,225)
<b>Net Current Liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>671,129</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>660,389</b>	<b>63,245</b>	<b>723,634</b>	<b>671,129</b>
<b>NET ASSETS</b>		<b>660,389</b>	<b>63,245</b>	<b>723,634</b>	<b>671,129</b>
<b>FUNDS</b>	7				
Unrestricted funds				660,389	611,022
Restricted funds				63,245	60,107
<b>TOTAL FUNDS</b>				<b>723,634</b>	<b>671,129</b>

The Financial statements were approved by order of the board of trustees on **20th July 2023**

**Dr M Ashi [Electronic Signature]**

.....  
Dr M Ashi  
Trustee

Date: **20th July 2023**



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

### 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

	31.8.21	31.8.20
	£	£
General donations	128,001	89,652
Gift Aid	3,367	20,559
PPE Appeal	0	14,850
HMRC furloughed worker's Grant	19,895	13,191
Charity Appeals	16,943	3,851
Property (waqf) Purchase donations	4,188	6,748
Gift Aid - Waqf Project	0	6,779
Zakat Al-Fitr	3,757	3,916
Restricted Donations and collections	10,933	3,834
Iqra School Fees	60	380
Services	1,980	300
ECMC donations	246	399
ECMC Gift Aid	0	13,278
Foodbank	6,107	0
	<u>195,476</u>	<u>177,737</u>

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

**3. CHARITABLE ACTIVITIES**

	<b>31.8.21</b>	<b>31.8.20</b>
	<b>£</b>	<b>£</b>
Support Costs	78,784	95,003
PPE Appeal	504	13,557
Charity Appeals	26,588	3,851
Charitable activities	15,013	2,358
Restricted Donations and collections	0	3,900
Iqra School	-	-
Cleaning & refuse	1,678	545
Telephone & Broadband	660	3,020
Repairs and Maintenance	6,994	1,337
Hall and Equipment Hire	1,871	-
ECMC Property Purchase	0	-
ECMC Expenditure Other	0	52,219
Light and Heat	4,808	0
Water	346	0
Foodbank	3,582	0
Other	643	1,866
	<b><u>141,472</u></b>	<b><u>177,657</u></b>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**Trustees' expenses**

There were no Trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**5. STAFF COSTS**

	<b>31.8.21</b>	<b>31.8.20</b>
	<b>£</b>	<b>£</b>
Wages and salaries	74,530	78,703
Pensions	564	593
	<b><u>75,095</u></b>	<b><u>79,297</u></b>

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

<b>31.8.21</b>	<b>31.8.20</b>
<b><u>6</u></b>	<b><u>6</u></b>

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 £
<b>Cost</b>			
At 1st Sep 2021	562,895	18,393	581,288
Additions			
<b>At 31st Aug 2021</b>	<b>562,895</b>	<b>18,393</b>	<b>581,288</b>
<b>Depreciation</b>			
At 1st Sep 2020		15,179	15,179
Charge for the year		643	643
<b>At 31st Aug 2021</b>	<b>-</b>	<b>15,822</b>	<b>15,822</b>
<b>Net Book Value</b>			
At 31st Aug 2021	562,895	2,571	565,466
<b>At 31st Aug 2020</b>	<b>562,895</b>	<b>3,214</b>	<b>566,109</b>

**7. MOVEMENT IN FUNDS**

	At 31.8.20 £	Net movement in funds	Transfers between funds	31.8.21 £
<b>Unrestricted funds</b>				
Unrestricted	<b>611,022</b>	<b>49,367</b>		<b>660,389</b>
<b>Restricted funds</b>				
Iqra School	5,111	60		5,171
Foodbank	0	2,525		2,525
Waqf	49,758	4,188		53,946
ECMC	95	246		341
PPE Appeal	1,293	(504)		789
Charity Appeals / Other	3,850	(3,376)		474
<b>Restricted total</b>	<b>60,107</b>	<b>3,139</b>		<b>63,245</b>
<b>TOTAL FUNDS</b>	<b>671,129</b>	<b>52,506</b>	<b>-</b>	<b>723,634</b>

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

**7. MOVEMENT IN FUNDS (continued)**

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted	<u>153,243</u>	<u>(103,876)</u>	<u>49,367</u>
<b>Restricted funds</b>			
Iqra School	60	0	60
Foodbank	6,107	(3,582)	2,525
Waqf	4,188	0	4,188
ECMC	246	0	246
PPE Appeal	0	(504)	(504)
Charity Appeals / Other	31,632	(35,008)	(3,376)
<b>Restricted total</b>	<u>42,233</u>	<u>(39,095)</u>	<u>3,139</u>
<b>TOTAL FUNDS</b>	<u>195,476</u>	<u>(142,970)</u>	<u>52,506</u>

**Darul Isra Muslim Community Centre Trust**  
**Detailed Statement of Financial Activities**

<b>INCOMING RESOURCES</b>	<b>31.8.21</b>	<b>31.8.20</b>
	<b>£</b>	<b>£</b>
<b>Voluntary Income</b>		
General donations	128,001	87,487
HMRC furloughed worker's Grant	19,895	13,191
General donations (Youth)	0	2,165
Gift Aid	3,367	20,559
Services	1,980	300
Charity Appeals	16,943	3,851
Property (waqf) Purchase donations	4,188	6,748
Property (waqf) Purchase Gift Aid	0	6,779
Iqra School Fees & donations	60	380
ECMC donations	246	399
ECMC Gift Aid	0	13,278
PPE Appeal	0	14,850
Zakat Al-Fitr	3,757	3,916
Restricted donations	10,933	3,834
Foodbank	6,107	0
<b>Total Incoming Resources</b>	<b>195,476</b>	<b>177,737</b>
	<b>31.8.21</b>	<b>31.8.20</b>
	<b>£</b>	<b>£</b>
<b>RESOURCES EXPENDED</b>		
<b>Raising funds</b>		
Printing, Postage & Stationery	1,499	3,963
<b>Support Costs</b>		
Wages	74,530	78,703
Pensions	564	593
Sub-contractors	0	0
Insurance	3,200	2,840
Light and Heat	4,808	6,727
Water	346	
<b>Charitable activities</b>		
Charity Appeals	35,008	3,851
Restricted Donations and collections	0	3,900
PPE Appeal	504	13,557
Charitable activities	5,855	1,255
Charitable activities (Youth)	737	1,103
Iqra School	0	0
Cleaning & refuse	1,678	545
Telephone & Broadband	660	3,020
Repairs and Maintenance	6,994	1,337
Hall and Equipment Hire	1,871	5,915
ECMC Property Purchase	-	-
ECMC Expenditure Other	0	52,219
Depreciation F+F	643	804
Equipment	0	548
Foodbank	3,582	0
Other	0	225
<b>Finance</b>		
Bank Charges	490	514
<b>Total Resources Expended</b>	<b>142,970</b>	<b>181,620</b>
<b>Net income / (expenditure)</b>	<b>52,506</b>	<b>(3,883)</b>

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The page does not form part of the statutory financial statements