



Report of the Trustees
Unaudited Financial Statements for Year Ended 31 August 2022
Darul Isra Muslim Community Centre Trust

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2022
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Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2022
Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. 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 2022
Report of the Trustees

Report of the Trustees

The trustees have pleasure in presenting their report for the year ended 31 August 2022. 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.

As of the 31st August 2022, £75526 had been raised for the project

Foodbank

Darul ul Isra received a £10,000 grant from Communities and Tackling Poverty Department. Initial spend of £2,429.93 was on ensuring storage space was fit for purpose. We have earmarked the remaining for utilising a garden space to create a community garden to grow some food produce and the remaining amount will be used directly to purchase food items for attendees.

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. 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.

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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.

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 and signed on its behalf by:


.....
Dr M Ashi
Trustee

Date: 08.12.2023

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2022
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 2022, 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
ACMA

Date: ~~28/12~~ 8/12/23

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

| | Notes | 31.8.22 £ Unrestricted | 31.8.22 £ Restricted | 31.8.22 £ Total | 31.8.21 £ Total |
|---|-------|------------------------------|----------------------------|-----------------------|-----------------------|
| INCOMING RESOURCES | | | | | |
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 136,048 | 70,526 | 206,575 | 195,476 |
| Charitable activities | | | | | |
| Investments | | | | | |
| Other | | | | | |
| Total incoming resources | | <u>136,048</u> | <u>70,526</u> | <u>206,575</u> | <u>195,476</u> |
| RESOURCES EXPENDED | | | | | |
| Expenditure on: | | | | | |
| Raising funds | | 1,805 | - | 1,805 | 1,499 |
| Charitable activities | 3 | 161,682 | 21,780 | 183,462 | 141,472 |
| Separate material item of expense | | | | | |
| Other | | | | | |
| Total resources expended | | <u>163,487</u> | <u>21,780</u> | <u>185,268</u> | <u>142,970</u> |
| NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS | | <u>(27,439)</u> | <u>48,746</u> | <u>21,307</u> | <u>52,506</u> |
| Gross transfers between funds | | | | | |
| Net incoming/(outgoing) resources | | <u>(27,439)</u> | <u>48,746</u> | <u>21,307</u> | <u>52,506</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total fund brought forward | | 660,389 | 63,245 | 723,635 | 671,129 |
| TOTAL FUNDS CARRIED FORWARD | | <u>632,950</u> | <u>111,991</u> | <u>744,942</u> | <u>723,635</u> |

The notes form part of these financial statements

Darul Isra Muslim Community Centre Trust
Balance Sheet
For the year ended 31/08/2021

| | Notes | 31.8.22 £ Unrestricted | 31.8.22 £ Restricted | 31.8.22 £ Total | 31.8.21 £ Total |
|--|-------|------------------------------|----------------------------|-----------------------|-----------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 6 | 564,952 | - | 564,952 | 565,466 |
| CURRENT ASSETS | | | | | |
| Cash at bank and in hand | | 75,073 | 104,916 | 179,989 | 158,168 |
| Debtors | | | | | |
| Net Current Assets | | <u>640,025</u> | <u>104,916</u> | <u>744,942</u> | <u>723,634</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | | | | | 0 |
| Net Current Liabilities | | <u>-</u> | <u>-</u> | <u>-</u> | <u>723,634</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>640,025</u> | <u>104,916</u> | <u>744,942</u> | <u>723,634</u> |
| NET ASSETS | | <u>640,025</u> | <u>104,916</u> | <u>744,942</u> | <u>723,634</u> |
| FUNDS | 7 | | | | |
| Unrestricted funds | | | | 640,025 | 660,389 |
| Restricted funds | | | | 104,916 | 63,245 |
| TOTAL FUNDS | | | | <u>744,942</u> | <u>723,634</u> |

The Financial statements were approved by order of the board of trustees on

.....
Dr M Ashi
Trustee

Date:


08.12.2023

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

| | 31.8.22 | 31.8.21 |
|--------------------------------------|----------------|----------------|
| | £ | £ |
| General donations | 135,133 | 128,001 |
| Gift Aid | 0 | 3,367 |
| PPE Appeal | 0 | 0 |
| HMRC furloughed worker's Grant | 0 | 19,895 |
| Charity Appeals | 22,565 | 16,943 |
| Property (waqf) Purchase donations | 21,580 | 4,188 |
| Gift Aid - Waqf Project | 0 | 0 |
| Zakat Al-Fitr | 3,395 | 3,757 |
| Restricted Donations and collections | 0 | 10,933 |
| Iqra School Fees | 7,400 | 60 |
| Services | 915 | 1,980 |
| ECMC donations | 176 | 246 |
| ECMC Gift Aid | 0 | 0 |
| Foodbank | 15,411 | 6,107 |
| | <u>206,575</u> | <u>195,476</u> |

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

3. CHARITABLE ACTIVITIES

| | 31.8.22 £ | 31.8.21 £ |
|--------------------------------------|----------------|----------------|
| Support Costs | 88,264 | 78,784 |
| PPE Appeal | 0 | 504 |
| Charity Appeals | 14,367 | 26,588 |
| Charitable activities | 53,933 | 15,013 |
| Restricted Donations and collections | 0 | 0 |
| Iqra School | 259 | - |
| Cleaning & refuse | 3,737 | 1,678 |
| Telephone & Broadband | 661 | 660 |
| Repairs and Maintenance | 4,871 | 6,994 |
| Hall and Equipment Hire | 257 | 1,871 |
| ECMC Property Purchase | 0 | 0 |
| ECMC Expenditure Other | 0 | 0 |
| Light and Heat | 8,856 | 4,808 |
| Water | 368 | 346 |
| Foodbank | 7,155 | 3,582 |
| Other | 733 | 643 |
| | <u>183,462</u> | <u>141,472</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2020.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2020.

5. STAFF COSTS

| | 31.8.22 £ | 31.8.21 £ |
|--------------------|---------------|---------------|
| Wages and salaries | 78,108 | 74,530 |
| Pensions | 600 | 564 |
| | <u>78,708</u> | <u>75,095</u> |

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

| 31.8.22 | 31.8.21 |
|----------|----------|
| <u>6</u> | <u>6</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 2022 | 562,895 | 18,393 | 581,288 |
| Additions | | | |
| At 31st Aug 2022 | 562,895 | 18,393 | 581,288 |
| Depreciation | | | |
| At 1st Sep 2021 | | 15,822 | 15,822 |
| Charge for the year | | 514 | 514 |
| At 31st Aug 2022 | - | 16,336 | 16,336 |
| Net Book Value | | | |
| At 31st Aug 2022 | 562,895 | 2,057 | 564,952 |
| At 31st Aug 2021 | 562,895 | 2,571 | 565,466 |

7. MOVEMENT IN FUNDS

| | At 31.8.21 £ | Net movement in funds | Transfers between funds | 31.8.22 £ |
|---------------------------|--------------------|-----------------------------|-------------------------------|----------------|
| Unrestricted funds | | | | |
| Unrestricted | 660,389 | (27,439) | | 632,950 |
| Restricted funds | | | | |
| Iqra School | 5,171 | 7,141 | | 12,312 |
| Foodbank | 2,525 | 8,256 | | 10,781 |
| Waqf | 53,946 | 21,580 | | 75,526 |
| ECMC | 341 | 176 | | 517 |
| PPE Appeal | 789 | 0 | | 789 |
| Charity Appeals / Other | 474 | 11,593 | | 12,067 |
| Restricted total | 63,245 | 48,746 | | 111,991 |
| TOTAL FUNDS | 723,634 | 21,307 | - | 744,942 |

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

7. MOVEMENT IN FUNDS (continued)

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| Unrestricted | <u>136,048</u> | <u>(163,487)</u> | <u>(27,439)</u> |
| Restricted funds | | | |
| Iqra School | 7,400 | (259) | 7,141 |
| Foodbank | 15,411 | (7,155) | 8,256 |
| Waqf | 21,580 | 0 | 21,580 |
| ECMC | 176 | 0 | 176 |
| PPE Appeal | 0 | 0 | 0 |
| Charity Appeals / Other | 25,960 | (14,367) | 11,593 |
| Restricted total | <u>70,526</u> | <u>(21,780)</u> | <u>48,746</u> |
| TOTAL FUNDS | <u>206,575</u> | <u>(185,268)</u> | <u>21,307</u> |

Darul Isra Muslim Community Centre Trust
Detailed Statement of Financial Activities

| INCOMING RESOURCES | 31.8.22 | 31.8.21 |
|--------------------------------------|----------------|----------------|
| | £ | £ |
| Voluntary Income | | |
| General donations | 135,133 | 128,001 |
| HMRC furloughed worker's Grant | 0 | 19,895 |
| General donations (Youth) | 0 | 0 |
| Gift Aid | 0 | 3,367 |
| Services | 915 | 1,980 |
| Charity Appeals | 22,565 | 16,943 |
| Property (waqf) Purchase donations | 21,580 | 4,188 |
| Property (waqf) Purchase Gift Aid | 0 | 0 |
| Iqra School Fees & donations | 7,400 | 60 |
| ECMC donations | 176 | 246 |
| ECMC Gift Aid | 0 | 0 |
| PPE Appeal | 0 | 0 |
| Zakat Al-Fitr | 3,395 | 3,757 |
| Restricted donations | 0 | 10,933 |
| Foodbank | 15,411 | 6,107 |
| Total Incoming Resources | 206,575 | 195,476 |
| | 31.8.22 | 31.8.21 |
| | £ | £ |
| RESOURCES EXPENDED | | |
| Raising funds | | |
| Printing, Postage & Stationery | 1,805 | 1,499 |
| Support Costs | | |
| Wages | 78,108 | 74,530 |
| Pensions | 600 | 564 |
| Sub-contractors | 5,780 | 0 |
| Insurance | 3,105 | 3,200 |
| Light and Heat | 8,856 | 4,808 |
| Water | 368 | 346 |
| Charitable activities | | |
| Charity Appeals | 14,367 | 35,008 |
| Restricted Donations and collections | 0 | 0 |
| PPE Appeal | 0 | 504 |
| Charitable activities | 52,406 | 5,855 |
| Charitable activities (Youth) | 1,528 | 737 |
| Iqra School | 259 | 0 |
| Cleaning & refuse | 3,737 | 1,678 |
| Telephone & Broadband | 661 | 660 |
| Repairs and Maintenance | 3,080 | 6,994 |
| Hall and Equipment Hire | 257 | 1,871 |
| ECMC Property Purchase | - | - |
| ECMC Expenditure Other | 0 | 0 |
| Depreciation F+F | 514 | 643 |
| Equipment | 1,791 | 0 |
| Foodbank | 7,155 | 3,582 |
| Other | 219 | 0 |
| Finance | | |
| Bank Charges | 671 | 490 |
| Total Resources Expended | 185,268 | 142,970 |
| Net income / (expenditure) | 21,307 | 52,506 |

--- END ---

The page does not form part of the statutory financial statements