

Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 August 2018
for
Darul Isra Muslim Community Centre Trust

Darul Isra Muslim Community Centre Trust

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for the Year Ended 31 August 2018**

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Darul Isra Muslim Community Centre Trust

Report of the Trustees
for the Year Ended 31 August 2018

The trustees present their report with the financial statements of the charity for the year ended 31 August 2018. 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
S A Kidwai
Dr M Ashi

Chair
Trustee
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

Report of the Trustees for the Year Ended 31 August 2018

OBJECTIVES AND ACTIVITIES

Report of the Trustees

The trustees have pleasure in presenting their report for the year ended 31 August 2018. 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.

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.

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.

The search for a permanent space has developed with several options being considered whilst at the same time consideration being given to create a separate charity or not for profit organisation to manage the project.

Activity Centre

Since opening the newly developed Activity centre we have seen an increase in use at the centre, with various activities, from fitness classes, to language / educational classes.

Youth Activities

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

Interfaith Activities

The Centre organises a number of open days which were well attended by public as well as schools throughout the year.

Ramadan

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

1st Cathays Al-Huda Scout Group

1st Cathays Al-Huda Scout Group use of the lower hall of the newly developed Activity Centre to hold their weekly sessions for their 218 members throughout the week, Monday to Friday as well as 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.

Darul Isra Muslim Community Centre Trust

Report of the Trustees
for the Year Ended 31 August 2018

OBJECTIVES AND ACTIVITIES

Risk Management

The Trustees assessed the risk to which the charity exposed, in particular those related to the operations and finances of the centre and are satisfied that systems are in place to mitigate our exposure to the major risks

Volunteers

Many volunteers give up their time to help us in our various programmes and projects without their help, commitment, dedication we would not have achieved what we have. We would also like to thank our executive, members and the community for their support, encouragement, advice, guidance, assistance generous donations and constructive criticism. We are grateful to our funders for their support. We are grateful to Allah SWT 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

6/4/19

and signed on its behalf by



A M A Najmi - Trustee

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 2018, 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 Izziden
ACMA

Date 6/9/19

Darul Isra Muslim Community Centre Trust

Statement of Financial Activities
for the Year Ended 31 August 2018

	Notes	Unrestricted fund £	Restricted fund £	31.8.18 Total funds £	31.8.17 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		106,276	64,333	170,609	147,394
Activities for generating funds	2	-	8,227	8,227	9,152
Total incoming resources		106,276	72,560	178,836	156,546
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	3	86,625	-	86,625	83,998
Fundraising trading cost of goods sold and other costs		-	36,926	36,926	35,617
Charitable activities					
Charitable activities		41,468	7,006	48,474	41,215
Total resources expended		128,093	43,932	172,025	160,830
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS					
		(21,817)	28,628	6,811	(4,284)
Gross transfers between funds	7	26,193	(26,193)	-	-
Net incoming/(outgoing) resources		4,376	2,435	6,811	(4,284)
RECONCILIATION OF FUNDS					
Total funds brought forward		584,867	9,649	594,516	598,800
TOTAL FUNDS CARRIED FORWARD		589,243	12,084	601,327	594,516

The notes form part of these financial statements

Darul Isra Muslim Community Centre Trust

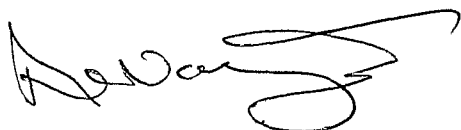
Balance Sheet
At 31 August 2018

	Notes	Unrestricted fund £	Restricted fund £	31.8.18 Total funds £	31.8.17 Total funds £
FIXED ASSETS					
Tangible assets	6	567,917	-	567,917	569,173
CURRENT ASSETS					
Cash at bank and in hand		21,326	12,084	33,410	25,343
NET CURRENT ASSETS		21,326	12,084	33,410	25,343
TOTAL ASSETS LESS CURRENT LIABILITIES		589,243	12,084	601,327	594,516
NET ASSETS		589,243	12,084	601,327	594,516
FUNDS	7				
Unrestricted funds				589,243	584,867
Restricted funds				12,084	9,649
TOTAL FUNDS				601,327	594,516

The financial statements were approved by the Board of Trustees on
signed on its behalf by

6/9/19

and were



A M A Najmi -Trustee

The notes form part of these financial statements

Darul Isra Muslim Community Centre Trust

Notes to the Financial Statements
for the Year Ended 31 August 2018

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. ACTIVITIES FOR GENERATING FUNDS

	31 8 18	31 8 17
	£	£
ECMC donations	8,227	9,152
	<u> </u>	<u> </u>

3. COSTS OF GENERATING VOLUNTARY INCOME

	31 8 18	31 8 17
	£	£
Support costs	86,625	83,998
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2018 nor for the year ended 31 August 2017

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2018 nor for the year ended 31 August 2017

Darul Isra Muslim Community Centre Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2018

5. STAFF COSTS

	31 8 18	31 8 17
	£	£
Wages and salaries	<u>24,557</u>	<u>25,572</u>

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

31 8 18	31 8 17
<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 September 2017 and 31 August 2018	<u>562,895</u>	<u>18,393</u>	<u>581,288</u>
DEPRECIATION			
At 1 September 2017	-	12,115	12,115
Charge for year	<u>-</u>	<u>1,256</u>	<u>1,256</u>
At 31 August 2018	<u>-</u>	<u>13,371</u>	<u>13,371</u>
NET BOOK VALUE			
At 31 August 2018	<u>562,895</u>	<u>5,022</u>	<u>567,917</u>
At 31 August 2017	<u>562,895</u>	<u>6,278</u>	<u>569,173</u>

7. MOVEMENT IN FUNDS

	At 1.9.17 £	Net movement in funds £	Transfers between funds £	At 31.8.18 £
Unrestricted funds				
Unrestricted	584,867	(21,817)	26,193	589,243
Restricted funds				
Restricted	9,649	28,628	(26,193)	12,084
TOTAL FUNDS	<u>594,516</u>	<u>6,811</u>	<u>-</u>	<u>601,327</u>

Net movement in funds, included in the above are as follows

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	106,276	(128,093)	(21,817)
Restricted funds			
Restricted	72,560	(43,932)	28,628
TOTAL FUNDS	<u>178,836</u>	<u>(172,025)</u>	<u>6,811</u>

Darul Isra Muslim Community Centre Trust

Notes to the Financial Statements - continued
for the Year Ended 31 August 2018

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.16 £	Net movement in funds £	Transfers between funds £	At 31.8.17 £
Unrestricted Funds				
Unrestricted	596,714	(11,493)	(354)	584,867
Restricted Funds				
Restricted	2,086	7,209	354	9,649
TOTAL FUNDS	<u>598,800</u>	<u>(4,284)</u>	<u>-</u>	<u>594,516</u>

Comparative net movement in funds, included in the above are as follows

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	84,004	(95,497)	(11,493)
Restricted funds			
Restricted	72,542	(65,333)	7,209
TOTAL FUNDS	<u>156,546</u>	<u>(160,830)</u>	<u>(4,284)</u>

A current year 12 months and prior year 12 months combined position is as follows

	At 1.9.16 £	Net movement in funds £	Transfers between funds £	At 31.8.18 £
Unrestricted funds				
Unrestricted	596,714	(33,310)	25,839	589,243
Restricted funds				
Restricted	2,086	35,837	(25,839)	12,084
TOTAL FUNDS	<u>598,800</u>	<u>2,527</u>	<u>-</u>	<u>601,327</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	190,280	(223,590)	(33,310)
Restricted funds			
Restricted	145,102	(109,265)	35,837
TOTAL FUNDS	<u>335,382</u>	<u>(332,855)</u>	<u>2,527</u>

Darul Isra Muslim Community Centre Trust

Detailed Statement of Financial Activities
for the Year Ended 31 August 2018

	31 8 18 £	31 8 17 £
INCOMING RESOURCES		
Voluntary income		
Donations and collections	106,276	84,003
Charity appeals	35,440	35,617
School fees & donations	28,303	27,774
Activity centre collections	590	-
	<hr/>	<hr/>
	170,609	147,394
Activities for generating funds		
ECMC donations	8,227	9,152
	<hr/>	<hr/>
Total incoming resources	178,836	156,546
 RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Charity appeals	36,926	35,617
Charitable activities		
Charitable activities	25,884	21,149
Support costs		
Management		
Wages	24,557	25,572
Equipment & venue hire	5,288	4,942
Cleaning and refuse	2,490	3,775
Activity centre improvements	-	400
Insurance	2,546	2,450
Light and heat	9,071	8,469
Telephone & broadband	1,163	654
Postage and stationery	3,121	3,853
Sundries	829	1,273
Depn of fixture & fittings	1,256	1,372
Sub contractors	50,451	47,507
Repairs & maintenance	1,230	-
	<hr/>	<hr/>
	102,002	100,267
Finance		
Bank charges	567	596
ECMC		
Rent, rates and water	6,646	1,645
Telephone & broadband	-	116
Equipment	-	1,440
	<hr/>	<hr/>
	6,646	3,201
Total resources expended	172,025	160,830
 Net income/(expenditure)	<hr/>	<hr/>
	6,811	(4,284)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements