

Registered Charity Number
1067963

Dar-Al-Arqam (Islamic Centre)

Report and Accounts

For The Year Ended 31 December 2020

Dar-Al-Arqam (Islamic Centre)
Report and accounts
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Dar-Al-Arqam (Islamic Centre)
The report of the trustees

The trustees present their annual report and accounts for the year ended 31st December 2020.

Name, registered office and constitution of the charity

The full name of the charity is Dar Al Arqum.

The charity was formed as an unincorporated charity on 05 February 1998

Its registered charity number is 1067963

The registered office is 13-15 Claremont Bradford BD7 1BG

The telephone number is 01274 746666

The Objects of the Charity and how it is attempting to achieve the objectives

The charity is governed by a trust deed, a written constitution in which its objects are set out are to provide education to the community and to provide social activities such as festivals,celebrations,trips and religious services.

Objectives achieved in the year, a review of activities and significant changes and developments and plans for the future

Introduction

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st December 2020 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

The organisational Structure and how decisions are made

Chairman(Unpaid)	Dr Nabeel Al Ramadhani
Trustee(Unpaid)	Dr Nabeel Al Ramadhani
Trustee(Unpaid)	Dr Ashraf Fawzy Ashour
Trustee(Unpaid)	Mr Hashim Mohammed Mirza

Volunteers: Volunteers help out as and when required.

Legal Status

The Charity is an unincorporated charity governed by a written constitution adopted by its members . There are no restrictions in the governing document on the operation of the charity or on its investment powers , other than those imposed by general charity law.

Bankers

Lloyde TSB Bank Highgate Bradford

Dar-Al-Arqam (Islamic Centre)
The report of the trustees

Independent Examiners under the charities Act and details of their Qualifications

K & HM Ltd
Chartered Certified Accountants
9 Norville Terrace
Headingley Lane
Leeds
LS6 1BS

Statement of Directors' and Trustees' Responsibilities

Charity Law require the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 16 September 2021.

Dr Ashraf Fawzy Ashour
Director and Trustee

Dar-Al-Arqam (Islamic Centre)
Independent Examiner's Report

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year ended 31 December 2020

We report on the accounts of the Company on pages 3 to 7 which have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE), effective June 2002, as modified by the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective October 2000), adapted to meet the needs of unincorporated organisations, under the historical convention and the accounting policies set out on page 6.

Respective responsibilities of trustees and examiner

As described on page 1, the charity's trustees are responsible for the preparation of the accounts. The trustees consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply, and that there is no requirement in the governing document or Constitution of the charity for the conduct of an audit. It is our responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners for England & Wales under Section 43(7)(b) of the Act, whether particular matters have come to our attention.

Basis of Opinion

We conducted our examination in accordance with the general directions given by the charity Commissioners for England & Wales. An examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the charity and a comparison of the accounts with those records. It also includes a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the charities legislation and that the accounts comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective October 2000), on a test basis, of evidence relevant to the amounts and disclosures in the accounts.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees is not subject to audit tests or enquiries, and consequently we do not express an audit opinion on the view given by the accounts.

We planned and performed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain assurances from the trustees of all material matters

Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of our work as detailed above, in connection with our examination, no matter has come to our attention:

- 1) Which gives us reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met or
- 2) to which, in our opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

K & HM Ltd
Chartered Certified Accountants
9 Norville Terrace
Headingley Lane
Leeds
LS6 1BS

16 September 2021

Dar-Al-Arqam (Islamic Centre)
Statement of Financial Activities
for the year ended 31 December 2020

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Incoming Resources	Notes	2020 £	2020 £	2020 £	2019 £
Incoming Resources					
Incoming resources for acquisition of fixed assets		-	-	-	-
Revenue grants, legacies & donations		50,094	34,284	84,378	92,061
Activities for generating funds		-	-	-	-
Investment income		4,760	-	4,760	8,386
Total Incoming Resources		54,854	34,284	89,138	100,447
charitable applications	A	54,854	34,284	89,138	100,447
Charitable Expenditure					
Grants payable in furtherance of the charity's objects		-	-	-	-
Support costs of grants payable		900	-	900	33,600
Activities in furtherance of charity's objectives		-	-	-	-
Support costs of activities		-	-	-	-
Management and Administration of the Charity		22,676	34,284	56,960	14,919
Total Resources expended	B	23,576	34,284	57,860	48,519
Net Incoming Resources before Transfers	2	31,278	-	31,278	51,928
Total Revenue funds brought forward		154,552	-	154,552	102,624
Total Funds carried forward		185,830	-	185,830	154,552

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 9 as required by the said statement.

All activities derive from continuing operations

The notes on pages 5 to 6 form a part of these accounts

Dar-Al-Arqam (Islamic Centre)
Balance Sheet
as at 31 December 2020

	Notes	2020 £	2019 £
Current assets			
Cash at bank and in hand		186,250	154,972
		<u>186,250</u>	<u>154,972</u>
Creditors:-			
amounts due within one year	8	(420)	(420)
Net current assets		<u>185,830</u>	<u>154,552</u>
Net assets		<u>185,830</u>	<u>154,552</u>
Capital and reserves			
Designated funds		-	-
Unrestricted revenue reserves		185,830	154,552
Unrestricted fixed asset funds		-	-
Unrestricted revaluation reserve		-	-
Resources freely available		<u>185,830</u>	<u>154,552</u>
Restricted revenue reserves		-	-
Restricted fixed asset funds		-	-
Restricted revaluation reserve		-	-
Accumulated Funds		<u>185,830</u>	<u>154,552</u>

The Board of Trustees are satisfied that the organisation is not required to have an audit of the organisation by virtue of its level of turnover or by virtue of any requirement under its constitution or otherwise.

Dr Ashraf Fawzy Ashour

Approved by the trustees on 16 September 2021

The notes on pages 5 to 6 form a part of these accounts

Dar-Al-Arqam (Islamic Centre)
Notes to the Accounts
for the year ended 31 December 2020

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective June 2002, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective October 2000. The accounts have been drawn up in accordance with the provisions of the Charities Act and the Companies Act.

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of freehold land and buildings and fixed asset

Incoming Resources

Incoming resources are accounted for on a receivable basis deferred as described below where appropriate.

Charitable expenditure

Charitable expenditure includes all expenditure directly related to the objects of the charity.

MANDATORY if SSAP4 is not complied with and SORP is complied with. Alternatively an
Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

2	Net Incoming Resources before Transfers	2020	2019
		£	£
	This is stated after crediting :-		
	Revenue Turnover from ordinary activities	84,378	92,061
3	Investment Income	2020	2019
	Rent Received from investment properties	4,760	8,386
	Other investment income	-	-
		<hr/>	<hr/>
		4,760	8,386

Dar-Al-Arqam (Islamic Centre)
Notes to the Accounts
for the year ended 31 December 2020

0 Deferred Incoming Resources and Reserves - Unrestricted funds

	2020	2019
	£	£
These funds are classified as follows :-		
Included in creditors	-	-
Included in capital and reserves	185,830	154,552
Total as above	185,830	154,552

4 Auditor's Remuneration and other accounting services

	2020	2019
	£	£
Auditors' Remuneration	-	-
Other accountancy fees	420	420
	420	420

5 Changes in resources applied for Fixed Assets

	2020	2019
	£	£
Net movement in funds from Statement of Financial Activities	31,278	51,928
Resources applied on Fixed Assets for charitable use	-	-
Add Grants Received to fund fixed assets	-	-
Net movement in funds available for future activities	31,278	51,928

8 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accrued expenses	420	420
	420	420

9 Endowment funds

The charity had no endowment funds in the year ended 31 December 2019 or in the year ended 31 December 2020.

Dar-Al-Arqam (Islamic Centre)
Schedule to the Statement of Financial Activities
for the year ended 31 December 2020

Incoming Resources			2020	2019
	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2020	2020	2020	2019
Grants, legacies and donations				
Donations	50,094	34,284	84,378	92,061
Total	50,094	34,284	84,378	92,061
Total Grants, Legacies & Donations Received	50,094	34,284	84,378	92,061
Investment income				
Rent Received from investment properties	4,760	-	4,760	8,386
Other investment income	-	-	-	-
	4,760	-	4,760	8,386
Total Incoming Resources	54,854	34,284	89,138	100,447
Charitable expenditure				
<i>Grants per detailed schedule</i>				
Grants payable in furtherance of the charity's objectives	-	-	-	-
<i>Support costs for grants</i>				
Courses and Education	900	-	900	33,600
	900	-	900	33,600
Premises Costs				
Rent	-	-	-	3,600
Rates & water & Service charge	-	-	-	-
Room hire	-	-	-	-
Light and heat	1,676	-	1,676	3,059
Cleaning	1,786	-	1,786	-
Repairs and maintenance	17,092	34,284	51,376	1,771
	20,554	34,284	54,838	8,430
General administrative expenses:				
Depreciation of fixed assets	-	-	-	-
Bank Charges	1,702	-	1,702	1,729
Sundry expenses	-	-	-	3,976
	1,702	-	1,702	5,705
Legal and professional costs:				
Other accountancy fees	420	-	420	420
Solicitors fees	-	-	-	-
Insurance	-	-	-	364
	420	-	420	784
Total spent on administration	22,676	34,284	56,960	14,919

