

ISLAMIC DA'WAH COUNCIL UK

England & Wales · Charity number 1080427

Details

Status Registered

Legal form Other

Registered 2000-04-25

Register [View on the Charity Commission register](#)

Contact

Address Islamic Dawah Council
387 Katherine Road
London
E7 8LT

Phone 02084714434

Activities

Objects: 1. TO ADVANCE THE ISLAMIC RELIGION IN ACCORDANCE WITH THE TEACHINGS OF THE QURAN AND THE TEACHINGS OF PROPHET MUHAMMAD (PEACE BE UPON HIM) AND THE SAHABAH-E-KERAAM (R.A.A.) ACCORDING TO THE INTERPRETATION AND ACCEPTED VIEW OF THE AHLUS SUNNAH WAL JAMAA-AH AND AS EXPOUNDED BY THE SALAFUS SAALIHEEN (PIOUS PREDECESSORS). 2. TO FURTHER ISLAMIC EDUCATION INCLUDING THE TEACHING OF THE ARABIC LANGUAGE. 3. TO HELP EDUCATE YOUNG MUSLIMS SO AS TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY. 4. TO FURTHER SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES MAY FROM TIME TO TIME DECIDE.

Activities: Charirty provides religious education and counselling to young children and adults. It also gives opportunity of authentis literature on Islam and free edoucatinal session.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People

Geography

- Newham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£96,537	£42,931	-	-
2024-08-31	£94,271	£41,238	-	-
2023-08-31	£110,994	£35,827	-	-
2022-08-31	£119,410	£32,292	-	-
2021-08-31	£77,665	£17,973	-	-
2020-08-31	£59,651	£26,581	-	-

Trustees

Name	Role	Appointed
ABDUL RAHMAN YACOOB BAWA		
Adeel Ghauri		2019-07-13
GULAM HUSSEIN AHMED DALAL		2012-11-14
QAISER REHAN AZAD		2017-01-28
ZUBAIR ABDUL REHMAN BAWA		2011-07-14

Accounts

Registered Charity Number 1080427

Islamic Da'wah Council UK

Annual Report & Financial
Statements

31st August 2025

Islamic Da’wah Council UK

Annual Report & Financial Statements

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The Report of the Trustees for the year ended 31st August 2025

Introduction

The trustees present their annual report and accounts for the year ended 31st August 2025.

The Board of Trustees are satisfied with the performance of Islamic Da'wah Council UK during the year and the position as of 31st August 2025. The Board considers that the charity is in a strong position to continue its activities during the coming year and that its assets are adequate to fulfil its obligations. The trustees have considered the going concern assumption and are not aware of any significant doubts about the charity's ability to continue as a going concern.

Structure, Governance and Management

The charity trustees are responsible for the general control and management of the charity. They meet thrice yearly and make all decisions about running the charity's facilities and activities. The day-to-day management of the charity's facilities and projects is delegated to staff and volunteers.

The trustees are satisfied that systems or arrangements are in place to manage the risks.

Objects of the Charity

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

- To advance the Islamic Religion in accordance with the teachings of the Quran, the teachings of Prophet Muhammad (Peace be upon Him), and the teachings of his companions (May Allah be pleased with them), according to the interpretation and accepted view of the Ahlus Sunnah wal Jamaa-ah and as expounded by the salafus saaliheen (pious predecessors) of Islam. These are core beliefs of normative Islam.
- To further Islamic education, including teaching correct pronunciations in Arabic (Tajweed).
- To help educate young Muslims and develop their physical, mental, and spiritual capabilities so they may grow to full maturity as individuals and members of society.
- To further such other charitable purposes, the trustees may decide from time to time.

Islamic Da'wah Council UK subscribes to pluralism and peaceful coexistence and acknowledges the rights of all to believe as they choose without coercion, fear, or intimidation. Our mission is to provide services to British Muslims and non-Muslims. We educate through Dawah and advocacy using the Prophetic Model. This includes awareness of the beliefs of Khatam-e-Nubuwa (Finality of Prophet Muhammad—Peace be Upon Him).

Aims of the Charity

Our primary aim is to make Islamic Dawah Council UK a welcoming place for the local Muslim community and the broader communities throughout the UK. Those who wish to know more about our faith, including non-Muslims, are welcome to contact or visit our charity to learn about their religion and worship.

IDC Activities and Achievements 2025

The charity carries out various activities to pursue its charitable objectives. The trustees consider that these activities, summarised below, benefit those who attend the Islamic Dawah Council UK (IDC) and the broader communities of the UK. Islamic Dawah Council UK provides a place of public religious worship and the activities associated with our faith. During the year, we offered a range of religious and non-religious services and activities, including:

1. The premises are open daily to the public for religious worship prayers (Salaah).
2. Due to a lack of space on Fridays at IDC premises, we now facilitate two prayers throughout the year.

3. The charity has assisted a number of families by providing information about marriage and guidance on solving Divorce problems affecting the Muslim community living within the Borough of Newham, including other neighbouring Boroughs. The local community is satisfied and grateful to receive these services.
4. People from the local community have approached us to seek advice and requested that we guide them on various subjects of Islam. We are happy to report that our advice has assisted several people from the local community on multiple matters they raised. We have helped and advised many youths and adults who have approached us to talk about ways and means of giving up alcohol, smoking, and drug addiction.
5. Throughout the year, the Charity organised and delivered various religious programs, including awareness programs on the beliefs of Khatam-e-Nubuwwat (Finality of Prophet Muhammed— Peace be Upon Him). The Charity Scholars, other respected Scholars, and people from the various communities attended these events. This is a tremendous achievement as it has helped people understand how to live a peaceful life.
6. Our library contains many books on Islam. We have some books from different religions and faiths. The charity uses these books for reference purposes only to people who come to visit our charity to learn, gain knowledge, and have a better understanding of Islam, including the beliefs and facts of the Khatam-e-Nubuwwat (Finality of Prophet Muhammed – Peace be Upon Him). Visitors can read these books with the permission of the management, and if visitors have any questions or wish to discuss various topics of Islam, including the beliefs of Khatam-e-Nubuwwat (Finality of the Prophet (Peace be Upon Him), we have assisted them with appropriate advice.
7. An essential part of our strategy is education, including teaching correct pronunciations in Arabic (Tajweed). Our Imams and Volunteers have taught the Quran with Tajweed to several people, including women, during their visit to Islamic Da'wah Council UK. We also organised a program for the youth to highlight awareness about the importance of Islamic and General education.
8. We discussed, planned, and prepared for the Islamic festivals throughout the year, including meeting with the local Moon Sighting Committee to discuss the moon sightings of the Islamic Festivals.
9. The charity prepared a prayer calendar and distributed it to the local community, which is much appreciated.
10. The Quran and Hadeeth Dars are taking place, which has benefited many people from the local community.
11. The Charity has been actively engaging and participating with the council and local enforcement agencies regarding Counterterrorism and community safeguarding. IDC actively works with law enforcement agencies to resolve issues the local community faces.
12. Imams led the Eid ul Fitr and Eid ul Aza Prayers. After the prayer, attendees shared food, which was very joyful for the community.
13. Throughout the year, IDC Ulama attended various types of religious and non-religious meetings and forums, including multi-faith meetings within the local and national communities, where IDC had an opportunity to deliver Dawah work as well as engage in dialogue on how one should have a peaceful life and how parents can safeguard and prevent children falling into bad habits, i.e. drug abuse and mixing with the wrong crowds within their respective communities. These events help to strengthen the connections between the faith groups.
14. IDC is part of the Newham Council, where one of our Trustees is a Community Champion for whom the council provides ongoing training. The Council shares information with IDC about the help and support available on various topics, which is distributed to the local community via e- channels.
15. Throughout the year, IDC has assisted the local community members with advice and signposting on cost-of-living, housing, homelessness, and welfare benefits.

The public benefit that the charity provides:

The Trustees have carefully considered the Charity Commission's guidance on public benefit in setting out our objectives and planning our activities. The main focus of our activities is intended to provide the public with facilities for religious worship and the activities associated with our faith.

Building for the Future:

- IDC will continue to engage with the Local Council to disseminate information about the help and support available with the cost-of-living crisis and other matters the community faces, such as housing, homelessness, and welfare benefits.
- We continue to place great importance on sharing a good understanding of Islam, including dawah and advocacy work with our Muslim and non-Muslim communities. Organise meetings and exchange ideas with the management committee of other local Masjids in the Borough of Newham.
- Work with various government agencies/departments to assist in safeguarding people of the local community and to prevent extremism, violence and hate crime.
- Prepare for forthcoming Islamic festivals.
- Where possible, youth sports programs should be organised, and integration with the broader community for the youths and adults from the local community should be worked on.

Registered office and charity constitution.

The full name of the charity is Islamic Da'wah Council UK

The charity was formed as an unincorporated charity on 25 April 2000.

Its registered charity number is 1080427

The registered office is 387 Katherine Road, London E7 8LT

Nature of the Governing Document and constitution of the charity

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 charity's operation or investment powers other than those imposed by general charity law.

The Board of Trustees are:

Trustee Name

Mr Abdul Bawa

Mr Gulam Dalal

Mr Qaiser Azad

Mr Adeel Ghauri

Mr Zubair Bawa

The Bankers are:- Barclays Bank

Risk Management

The Trustees are satisfied that all systems or arrangements are in place to manage the identified risks. Health and safety are crucial priorities. Fire and Risk Assessments are regularly undertaken and recorded.

The Charity endeavours to assist in community welfare, faith matters, and education as a registered charity. We communicate all our community facilities and activities well. We welcome all participation in our community. We want to make the center an accessible and welcoming venue where all who wish to know more about the Islamic faith can gather to learn about and worship the religion.

Security is reviewed regularly and improved as required with continuous coordination.

Free Reserves

As of 31 August 2025, the charity had free reserves of £55,923 (2024: -£5,815). The charity focuses on cash flow for financial sustainability, and the available cash flow manages its activities.

Going Concern

The trustees consider the charity in a strong position to continue its activities during the coming year and that its assets are adequate to fulfil its obligations. They have considered the going concern assumption and are not aware of any significant doubts about the charity's ability to continue as a going concern.

Recruitment and appointment of new trustees

The existing trustees are responsible for recruiting new trustees. A resolution of the Trustees passed at a special meeting shall appoint new trustees. In selecting new trustees, we seek to identify people who adhere to the teachings of the Quran and the Sunnah of Prophet Muhammed (Peace be upon Him) and can contribute to the pursuit of the objects or the management of the charity.

The process involves determining the optimum skills, knowledge and experience mix for the current operational climate and needs, identifying potential members, and promoting and explaining the Board's activities to potential members. Quality, characteristics and qualifications are decided upon when selecting members of the Board of Trustees.

Relationships between the charity and related parties

The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member of the Board of Trustees. An overview of the organisation and its activities is provided. On-going appropriate training is recommended.

The contribution of volunteers

Islamic Da'wah Council UK has depended on volunteer support to establish the Islamic Da'wah Council and set the foundations for its future success. Volunteers are an essential resource in both our faith and community support work. We have volunteers involved in our activities who willingly give their time freely. The Trustees, comprised of religious ministers and others, continue to manage the charity voluntarily with guidance from the Charity Commission. We encourage all centre members to be involved in voluntary activities and share their skills. The Trustees would like to thank all those who have volunteered their time to the Islamic Da'wah Council.

Financial Review

Policies on reserves

The trustees have resolved to establish reserves to provide for future activities and to provide funding for the expected expenditures for six months ahead. The policy on reserves is that the existing assets are retained to produce income wholly utilised to support existing activities. There

is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels to maintain the charity's activities.

The principal funding source was voluntary donations, primarily from the community. The board of trustees is satisfied that the charity's assets are available and adequate to fulfil its obligations concerning each fund.

Availability and adequacy of assets of each of the funds.

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations concerning each fund.

Transactions and Financial Position

The financial statements are set out on pages 11-18.

The financial statements have been prepared by Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts, in accordance with the Statement of Recommended Practice and Section 1A of FRS102. As stated in the introduction to this report, the trustees consider the charity's financial performance during the year to have been satisfactory.

The Statement of Financial Activities shows incoming resources for the revenue year and the realised nature of £53,606 (2024 £53,033). Most of the expenditure is spent on delivering the charitable activities as stated in the Charity's aims and objectives.

Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and best practices, and they prepare the accounts according to the Statement of Recommended Practice and Section 1A of FRS102.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements, the Trustees are required to:-

- To prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent, and
- prepare the financial statements on a 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 law requires that the trustees not approve the accounts unless they are satisfied that they give a true and fair view of the charity's state of affairs and its yearly surplus or deficit.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the charity's financial position and sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. They are also responsible for safeguarding the charity's assets and, hence, for taking reasonable steps to prevent and detect fraud and other irregularities. The Trustees are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibility for the Trustees' report.

This report was approved by the board of trustees on 24 April 2026

Mr A R Y Bawa

AB

Trustee

Report of the Independent Examiner to the Trustees of **Islamic Da'wah Council UK**
for the year ended **31 August 2025**

Independent Examiner's Report

I report to the trustees on my examination of the accounts of **Islamic Da'wah Council UK** (the "Charity") for the year ended 31 August 2025, which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes to the accounts.

Responsibilities of the Trustees

The trustees are responsible for preparing the accounts in accordance with the requirements of the Charities Act 2011.

The trustees consider that, under section 144(2) of the Charities Act 2011, an audit is not required for this year and that an independent examination is required. The trustees are also responsible for maintaining adequate accounting records that, with reasonable accuracy, disclose the Charity's financial position at any time and enable them to ensure that the accounts comply with the Charities Act 2011.

Responsibilities of the Independent Examiner

My responsibility is to examine the accounts in accordance with section 145 of the Charities Act 2011 and to follow the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination involves a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a true and fair view.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the applicable guidance issued by the Charity Commission. In planning and performing my examination, I considered whether there were matters that required me to be satisfied that, in all material respects:

- proper accounting records have been kept in accordance with section 130 of the Charities Act 2011; and
- the accounts agree with the accounting records, and
- the accounts comply with the applicable requirements of the Charities (Accounts and Reports) Regulations 2008, except for any requirement that the accounts give a true and fair view, which is not a matter considered as part of an independent examination.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect:
 - proper accounting records have not been kept; or
 - the accounts do not accord with the accounting records; or
 - the accounts do not comply with the applicable legal and regulatory requirements; or
2. to which, in my professional judgement, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Examiner's Qualification and Signature

The independent examiner's relevant professional qualification is Chartered Certified Accountant, and I am qualified to undertake the examination under section 145 of the Charities Act 2011.

J Akhtar FCCA DcHA

Virtus FS

Chartered Certified Accountants

Date: **24 April 2026**

Islamic Da'wah Council UK
Statement of Financial Activities
for the year ended 31 August 2025

		Unrestricted	Restricted	Total	Last Year Total Funds
		Funds	Funds	Funds	
	Notes	2025 £	2025 £	2025 £	2024 £
Income From					
Donation and legacies	5	73,117	-	73,117	79,671
Investments	5	23,420	-	23,420	14,700
Total income		96,537	-	96,537	94,271
Expenditure On					
Raising funds		-	-	-	-
Charitable activities	6	42,931	-	42,931	41,238
Total expenditure		42,931	-	42,931	41,238
Net income / (Expenditure)		53,606	-	53,606	53,033
Net movement in funds		53,606	-	53,606	53,033
Reconciliation of funds					
<i>Total funds brought forward</i>		904,474	-	904,474	851,441
Total Funds carried forward	14	958,080	-	958,080	904,474

The Statement of Financial Activities includes all gains and losses recognised in the year. The notes on pages 13 to 18 form an integral part of these accounts.

Islamic Da'wah Council UK
Balance Sheet as at 31 August 2025

	Notes	2025 £	2024 £
<i>The assets and liabilities of the charity:</i>			
Fixed assets			
Tangible assets	10	<u>853,698</u>	<u>861,829</u>
Total fixed assets		853,698	861,829
Current assets			
Debtors	11	-	-
Cash at bank and in hand		<u>154,703</u>	<u>92,829</u>
Total current assets		<u>154,703</u>	<u>92,829</u>
Creditors			
amounts due within one year	12	(1,861)	(1,725)
Net current assets		152,842	91,104
Total assets less current liabilities		<u>1,006,540</u>	<u>952,934</u>
Creditors:-			
Amounts due after one year	13	(48,460)	(48,460)
Net assets		<u>958,080</u>	<u>904,474</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds		958,080	904,474
Restricted income funds		-	-
Total charity funds	14	<u>958,080</u>	<u>904,474</u>

The financial statements were approved by the Board of Trustees on **24^h April 2026** and were signed on its behalf by:

Mr A R Y Bawa

AB

Trustee

The notes on pages 13- 18 form an integral part of these accounts.

1. Accounting policies

The principal accounting policies adopted, judgements and critical sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (2019). Unless otherwise stated in the relevant accounting policy note (s), assets and liabilities are initially recognised at historical cost or transaction value. The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

The charity meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction price unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees made no key judgments which significantly affected the accounts.

The trustees do not consider any sources of estimation uncertainty at the reporting date to be significant risks that could cause a material adjustment to the carrying amount of assets and liabilities within the next accounting period.

c) Income

Income is recognised when the charity is entitled to the funds, any performance conditions attached to the item(s) of income have been met, the income is probably to be received, and the amount can be reliably measured.

d) Expenditure and irrevocable VAT

Expenditure is recognised once there is a legal or constructive obligation to pay a third party; settlement will probably be required, and the obligation amount can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated costs.
- Raising funds, where the charity incurs fundraising costs.
- The support costs of activities for charitable purposes comprise any costs, including the salary costs of any staff supporting the charitable activities.
- Governance costs shall include all expenditures directly incurred in managing the charity's assets and complying with charitable and statutory requirements.

Notes to the accounts (continued)

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:-

It is impracticable to allocate costs between administration and charitable expenditures precisely. The trustees have allocated such costs based on reasonable estimates: salary costs and estimated time spent on different activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and depreciated straight-line over their estimated useful economic life. The charity has not acquired assets over the capitalisation cost of £1,000 in the current or prior year.

Fixed Assets	2%
Computer and Office equipment	25%

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts owing.

g) Cash at the bank and in hand

Cash at the bank and cash in hand include cash and short-term highly liquid investments in short-term deposit accounts.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party. The amount due to settle the obligation can be reliably measured or estimated. Creditors and Provisions are usually recognised at their settlement amount after allowing for any trade discounts due.

i) Taxation

The charity meets the criteria and tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and, therefore, meets the definition of a charitable company for UK taxation purposes. Accordingly, the charity is potentially exempt from taxation regarding income or capital gains received within the categories covered by the Income Tax Act 2007, Chapter 3 of Part 11 of the Corporation Tax Act 2010, or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in the accounts.

j) Funds Accounting

Funds held by the charity are:

- Restricted funds are funds subject to specific conditions imposed by the donors or when funds are raised for a particular restricted purpose. At present, the charity holds no restricted funds.
- Unrestricted funds—these are funds that can be used in accordance with the charitable objects at the trustees' discretion.

Notes to the accounts (continued)

2: Funds Analysis

	2025 £	2024 £
Unrestricted income funds	958,080	904,474
Restricted income funds	–	–
Total charity funds	958,080	904,474

3: Surplus for the Year

	2025 £	2024 £
Income	53,606	53,033
Depreciation of owned fixed assets	(8,132)	(8,132)

4: Trustee Expenses

	2025 £	2024 £
Trustee expenses	–	–

5: Income by Activity

Activity	2025 £	2024 £
Religious services – donations	73,117	79,571
Investments	23,420	14,700
Total income	96,537	94,271

6: Charitable Expenditure Analysis

Nature of expenditure	2025 £	2024 £
Activities undertaken directly	29,648	27,473
Support costs	13,283	13,765
Total charitable expenditure	42,931	41,238

Notes to the accounts (continued)

7: Support Costs

Support cost	2025 £	2024 £
Supporting provision of services	5,151	5,633
Depreciation	8,132	8,132
Total support costs	13,283	13,765

8: Staff Costs

	2025 £	2024 £
Gross salaries	20,793	19,174
Employer's National Insurance	-	-
Total staff costs	20,793	19,174

9: Average Number of Employees (FTE)

	2025	2024
Religious services	2	2

10: Tangible Fixed Assets

	£
Cost at 1 September 2024	935,017
Additions	-
Cost at 31 August 2025	935,017
Accumulated depreciation at 1 September 2024	73,188
Charge for the year	8,132
Accumulated depreciation at 31 August 2025	81,320
Net book value at 31 August 2025	853,698

11: Debtors

	2025 £	2024 £
Other debtors	-	-

Notes to the accounts (continued)

12: Creditors (Short-term)

	2025 £	2024 £
Other creditors	1,861	1,725

13: Creditors (Long-term)

	2025 £	2024 £
Unsecured loans	48,460	48,460

14: Funds Breakdown at 31 August 2025

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	853,698	–	853,698
Current assets	154,703	–	154,703
Current liabilities	(1,861)	–	(1,861)
Long-term liabilities	(48,460)	–	(48,460)
Net funds	958,080	–	958,080

Funds Breakdown at 31 August 2024

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	861,829	–	861,829
Current assets	92,829	–	92,829
Current liabilities	(1,725)	–	(1,725)
Long-term liabilities	(48,460)	–	(48,460)
Net funds	904,474	–	904,474

15: Movements in Funds

	Funds at 2024 £	Incoming £	Outgoing £	Funds at 2025 £
Religious services	904,474	96,537	(42,931)	958,080

16: Endowments

No endowment funds were held in 2025 or 2024.

Notes to the accounts

17: Related Parties

Mr Abdul Rehman Yaqub Bawa and Mr Zubair Abdul Rehman Bawa, trustees, are close relatives.

Accounts

Registered Charity Number 1080427

Islamic Da'wah Council UK

Annual Report & Financial
Statements

31st August 2024

Islamic Da’wah Council UK

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Islamic Da'wah Council UK subscribes to pluralism and peaceful coexistence and acknowledges the rights of all to believe as they choose without coercion, fear, or intimidation. Our mission is to provide services to British Muslims and non-Muslims. We educate through Dawah and advocacy using the Prophetic Model. This includes awareness of the beliefs of Khatam-e-Nubuwwat (Finality of Prophet Muhammed—Peace be Upon Him).

Aims of the Charity

Our primary aim is to make Islamic Dawah Council UK a welcoming place for the local Muslim community and the broader communities throughout the UK. Those who wish to know more about our faith, including non-Muslims, are welcome to contact or visit our charity to learn about their religion and worship.

IDC Activities and Achievements 2024

The charity carries out various activities to pursue its charitable objectives. The trustees consider that these activities, summarised below, benefit those who attend the Islamic Dawah Council UK (IDC) and the broader communities of the UK. Islamic Dawah Council UK provides a place of public religious worship and the activities associated with our faith. During the year, we offered a range of religious and non-religious services and activities, including:

1. The premises are open daily to the public for religious worship prayers (Salaah).
2. Due to a lack of space on Fridays at IDC premises, we now facilitate two prayers throughout the year.
3. The charity has assisted a number of families by providing information about marriage and guidance on solving Divorce problems affecting the Muslim community living within the Borough of Newham, including other neighbouring Boroughs. The local community is satisfied and grateful to receive these services.
4. People from the local community have approached us to seek advice and requested that we guide them on various subjects of Islam. We are happy to report that our advice has assisted several people from the local community on multiple matters they raised. We have helped and advised many youths and adults who have approached us to talk about ways and means of giving up alcohol, smoking, and drug addiction.
5. Throughout the year, the Charity organised and delivered various religious programs, including awareness programs on the beliefs of Khatam-e-Nubuwwat (Finality of Prophet Muhammed—Peace be Upon Him). The Charity Scholars, other respected Scholars, and people from the various communities attended these events. This is a tremendous achievement as it has helped people understand how to live a peaceful life.
6. Our library contains many books on Islam. We have some books from different religions and faiths. The charity uses these books for reference purposes only to people who come to visit our charity to learn, gain knowledge, and have a better understanding of Islam, including the beliefs and facts of the Khatam-e-Nubuwwat (Finality of Prophet Muhammed – Peace be Upon Him). Visitors can read these books with the permission of the management, and if visitors have any questions or wish to discuss various topics of Islam, including the beliefs of Khatam-e-Nubuwwat (Finality of the Prophet (Peace be Upon Him)), we have assisted them with appropriate advice.
7. An essential part of our strategy is education, including teaching correct pronunciations in Arabic (Tajweed). Our Imams and Volunteers have taught the Quran with Tajweed to several people, including women, during their visit to Islamic Da'wah Council UK. We also organised a program for the youth to highlight awareness about the importance of Islamic and General education.
8. We discussed, planned, and prepared for the Islamic festivals throughout the year, including meeting with the local Moon Sighting Committee to discuss the moon sightings of the Islamic Festivals.
9. The charity prepared a prayer calendar and distributed it to the local community, which is much appreciated.
10. The Quran and Hadeeth Dars are taking place, which has benefited many people from the local community.

11. The Charity has been actively engaging and participating with the council and local enforcement agencies regarding Counterterrorism and community safeguarding. IDC actively works with law enforcement agencies to resolve issues the local community faces.
12. IDC received an iftar invitation on 27.07.24 from the Mayor of Newham Council; the Trustee requested IDC Imam to attend the Iftar event on behalf of the IDC, where he was given the privilege to call out the Azan for Maghrib for everyone to break the fast (Iftar). IDC Imam had an opportunity to meet many other faith leaders and local Councillors at the event.
13. Imams led the Eid ul Fitr and Eid ul Aza Prayers. After the prayer, attendees shared food, which was very joyful for the community.
14. Throughout the year, IDC Ulama attended various types of religious and non-religious meetings and forums, including multi-faith meetings within the local and national communities, where IDC had an opportunity to deliver Dawah work as well as engage in dialogue on how one should have a peaceful life and how parents can safeguard and prevent children falling into bad habits, i.e. drug abuse and mixing with the wrong crowds within their respective communities. These events help to strengthen the connections between the faith groups.
15. A Quran recitation program was held at IDC. Sheikh Saad Noumani of Medina was in attendance. He recited the Quran with his beautiful voice. Members of the public who attended enjoyed the event.
16. IDC is part of the Newham Council, where one of our Trustees is a Community Champion for whom the council provides ongoing training. The Council shares information with IDC about the help and support available on various topics, which is distributed to the local community via e-channels.
17. Throughout the year, IDC has assisted the local community members with advice and signposting on cost-of-living, housing, homelessness, and welfare benefits.
18. IDC's purchase of a residential property was completed in November 2023. Rental income from the property is being used to further the charitable purposes of the beneficiaries.

The public benefit that the charity provides:

The Trustees have carefully considered the Charity Commission's guidance on public benefit in setting out our objectives and planning our activities. The main focus of our activities is intended. To provide the public with facilities for religious worship and the activities associated with our faith.

Building for the Future:

- IDC will continue to engage with the Local Council to disseminate information about the help and support available with the cost-of-living crisis and other matters the community faces, such as housing, homelessness, and welfare benefits.
- We continue to place great importance on sharing a good understanding of Islam, including dawah and advocacy work with our Muslim and non-Muslim communities. Organise meetings and exchange ideas with the management committee of other local Masjids in the Borough of Newham.
- Work with various government agencies/departments to assist in safeguarding people of the local community and to prevent extremism, violence and hate crime.

- Prepare for forthcoming Islamic festivals.
- Youth sports programs should be organised, and integration with the broader community for the youths and adults from the local community should be worked on.

Registered office and charity constitution.

The full name of the charity is Islamic Da'wah Council UK

The charity was formed as an unincorporated charity on 25 April 2000

Its registered charity number is 1080427

The registered office is 387 Katherine Road, London E7 8LT

Nature of the Governing Document and constitution of the charity

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 charity's operation or investment powers other than those imposed by general charity law.

The Board of Trustees are:

Trustee Name

Mr Abdul Bawa
Mr Gulam Dalal
Mr Qaiser Azad
Mr Adeel Ghauri
Mr Zubair Bawa

The Bankers are:-

Barclays Bank

Risk Management

The Trustees are satisfied that all systems or arrangements are in place to manage the identified risks. Health and safety are crucial priorities. Fire and Risk Assessments are regularly undertaken and recorded.

The Charity endeavours to assist in community welfare, faith matters, and education as a registered charity. We communicate all our community facilities and activities well. We welcome all participation in our community. We want to make the center an accessible and welcoming venue where all who wish to know more about the Islamic faith can gather to learn about and worship the religion.

Security is reviewed regularly and improved as required with continuous coordination.

Free Reserves

As of 31 August 2024, the charity had free reserves of (£5,815) (2023: £456,401). The charity focuses on cash flow for financial sustainability, and the available cash flow manages its activities.

Going Concern

The trustees consider the charity in a strong position to continue its activities during the coming year and that its assets are adequate to fulfil its obligations. They have considered the going concern assumption and are not aware of any significant doubts about the charity's ability to continue as a going concern.

Recruitment and appointment of new trustees

The existing trustees are responsible for recruiting new trustees. A resolution of the Trustees passed at a special meeting shall appoint new trustees. In selecting new trustees, we seek to identify people who adhere to the teachings of the Quran and the Sunnah of Prophet Muhammed (Peace be upon Him) and can contribute to the pursuit of the objects or the management of the charity.

The process involves determining the optimum skills, knowledge and experience mix for the current operational climate and needs, identifying potential members, and promoting and explaining the Board's activities to potential members. Quality, characteristics and qualifications are decided upon when selecting members of the Board of Trustees.

Relationships between the charity and related parties

The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member of the Board of Trustees. An overview of the organisation and its activities is provided. On-going appropriate training is recommended.

The contribution of volunteers

Islamic Da'wah Council UK has depended on volunteer support to establish the Islamic Da'wah Council and set the foundations for its future success. Volunteers are an essential resource in both our faith and community support work. We have volunteers involved in our activities who willingly give their time freely. The Trustees, comprised of religious ministers and others, continue to manage the charity voluntarily with guidance from the Charity Commission. We encourage all center members to be involved in voluntary activities and share their skills. The Trustees would like to thank all those who have volunteered their time to the Islamic Da'wah Council.

Financial Review

Policies on reserves

The trustees have resolved to establish reserves to provide for future activities and to provide funding for the expected expenditures for six months ahead. The policy on reserves is that the existing assets are retained to produce income wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels to maintain the charity's activities.

The principal funding source was voluntary donations, primarily from the community. The board of trustees is satisfied that the charity's assets are available and adequate to fulfil its obligations concerning each fund.

Availability and adequacy of assets of each of the funds.

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations concerning each fund.

Transactions and Financial Position

The financial statements are set out on pages 10-18

The financial statements have been prepared by Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts by the Statement of Recommended Practice and Section IA of FRS102. As stated in the introduction to this report, the trustees consider the charity's financial performance during the year to have been satisfactory.

The Statement of Financial Activities shows incoming resources for the revenue year and the realised nature of £53,033 (2023: £75,167) Most of the expenditure is spent on delivering the charitable activities as stated in the Charity's aims and objectives.

Trustees' Responsibilities

The charity's trustees are responsible for preparation of the accounts in accordance with the terms of the Charities Act 2011 and best practices, and they prepare the accounts according to the Statement of Recommended Practice and Section IA of FRS102.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements, the Trustees are required to:-

- To prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent, and
- prepare the financial statements on a 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 law requires that the trustees not approve the accounts unless they are satisfied that they give a true and fair view of the charity's state of affairs and its yearly surplus or deficit.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the charity's financial position and sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. They are also responsible for safeguarding the charity's assets and, hence, for taking reasonable steps to prevent and detect fraud and other irregularities. The Trustees are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

This report was approved by the board of trustees on **15th April 2025**.

Mr A R Y Bawa

AB

Trustee

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 August 2024

We report on the charity's financial statements on pages 10-18.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charity Act 2011. The trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination. The charity's gross income did not exceed £250,000, and I am qualified to undertake the examination as a member of the Association of Chartered Certified Accountants.

Basis of independent examiner's report

My examination was carried out in I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records; it also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence required in an audit; consequently, no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set in the following statement.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention with the examination which gives me cause to believe that in any material aspect:

- the accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts did not accord with the accounting records or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination.

I have no concerns and have not encountered any other matters concerning the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

The Examiner's relevant professional qualification is Chartered Certified Accountant.

J Akhtar FCCA DcHA

Virtus FS

Chartered Certified Accountants

The date upon which this report was completed is:-

15 April 2025

Islamic Da'wah Council UK
Statement of Financial Activities
For the year ended 31 August
2024

		Funds	Funds	Funds	Total Funds
	Notes	2024 £	2024 £	2024 £	2023 £
Income From					
Donation and legacies	4	79,571	-	79,571	110,994
Investments	4	14,700	-	14,700	-
Total income		94,271	-	94,271	110,994
Expenditure On					
Raising funds		-	-	-	-
Charitable activities	5	41,238	-	41,238	35,827
Total expenditure		41,238	-	41,238	35,827
Net income / (Expenditure)		53,033	-	53,033	75,167
Net movement in funds		53,033	-	53,033	75,167
Reconciliation of funds					
Total funds brought forward		851,441	-	851,441	776,274
Total Funds carried forward	12	904,474	-	904,474	851,441

The Statement of Financial Activities includes all gains and losses recognised in the year.
The notes on pages 12 to 18 form an integral part of these accounts.

Islamic Da'wah Council UK
Balance Sheet as at 31 August 2024

	Notes	2024 £	2023 £
<i>The assets and liabilities of the charity:</i>			
Fixed assets			
Tangible assets	8	<u>861,829</u>	<u>346,580</u>
Total fixed assets		861,829	346,580
Current assets			
Debtors	9	-	-
Cash at bank and in hand		<u>92,829</u>	<u>554,867</u>
Total current assets		<u>92,829</u>	<u>554,867</u>
Creditors			
amounts due within one year	10	(1,725)	(1,546)
Net current assets		91,104	553,321
Total assets less current liabilities		<u>952,934</u>	<u>899,901</u>
Creditors:-			
Amounts due after one year	11	(48,460)	(48,460)
Net assets		<u>904,474</u>	<u>851,441</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds		904,474	851,441
Restricted income funds		-	-
Total charity funds	12	<u>904,474</u>	<u>851,441</u>

The financial statements were approved by the Board of Trustees on **15^h April 2025** and were signed on its behalf by:

AB
Mr A R Y Bawa

Trustee

The notes on pages 12- 18 form an integral part of these accounts.

1. Accounting policies

The principal accounting policies adopted, judgements and critical sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (2019). Unless otherwise stated in the relevant accounting policy note (s), assets and liabilities are initially recognised at historical cost or transaction value. The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

The charity meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees made no key judgements which significantly affected the accounts.

The trustees do not consider any sources of estimation uncertainty at the reporting date to be significant risks that could cause a material adjustment to the carrying amount of assets and liabilities within the next accounting period.

c) Income

Income is recognised where the charity is entitled to the funds, any performance conditions attached to the item(s) of income have been met, the income will probably be received, and the amount can be reliably measured.

d) Expenditure and irrevocable VAT

Expenditure is recognised once there is a legal or constructive obligation to pay a third party; settlement will probably be required, and the obligation amount can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated costs.
- Raising funds, where the charity incurs fundraising costs.
- The support costs of activities for charitable purposes comprise any costs, including the salary costs of any staff supporting the charitable activities.
- Governance costs shall include all expenditures directly incurred in managing the charity's assets and complying with charitable and statutory requirements.

Notes to the accounts (continued)

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:-

It is impracticable to allocate costs between administration and charitable expenditures precisely. The trustees have allocated such costs based on reasonable estimates: salary costs and estimated time spent on different activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and depreciated straight-line over their estimated useful economic life. The charity has not acquired assets over the capitalisation cost of £1,000 in the current or prior year.

Fixed Assets	2%
Computer and Office equipment	25%

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts owing.

g) Cash at the bank and in hand

Cash at the bank and cash in hand include cash and short-term highly liquid investments in short-term deposit accounts.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party. The amount due to settle the obligation can be reliably measured or estimated. Creditors and Provisions are usually recognised at their settlement amount after allowing for any trade discounts due.

i) Taxation

The charity meets the criteria and tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and, therefore, meets the definition of a charitable company for UK taxation purposes. Accordingly, the charity is potentially exempt from taxation regarding income or capital gains received within the categories covered by the Income Tax Act 2007, Chapter 3 of Part 11 of the Corporation Tax Act 2010, or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in the accounts.

j) Funds Accounting

Funds held by the charity are:

- Restricted funds are funds subject to specific conditions imposed by the donors or when funds are raised for a particular restricted purpose. At present, the charity holds no restricted funds.
- Unrestricted funds—these are funds that can be used in accordance with the charitable objects at the trustees' discretion.

Notes to the accounts (continued)

2. Surplus for the financial year

	2024	2023
	£	£
This is stated after crediting:		
Income	53,033	75,167
And after charging:		
Depreciation of owned fixed assets	8,132	8,132

3. Expenses paid to trustees

	2024	2023
	£	£
The aggregate amount of expenses paid to trustees was	-	-

4. Income by Activity

	Religious services	2024 Total	2023 Total
	£	£	£
Income From			
Donations and legacies	79,571	79,571	110,994
Investments	14,700	14,700	-
Total Income	<u>94,271</u>	<u>94,271</u>	<u>110,994</u>

Notes to the accounts (continued)

Expenditure

	2024	2024	2023
Charitable activities	41,238	41,238	35,827
Total expenditure	<u>41,238</u>	<u>41,238</u>	<u>35,827</u>
Net income by activity	<u>53,033</u>	<u>53,033</u>	<u>75,167</u>

5. Analysis of charitable expenditure by activity

	Religious services	Total 2023
Nature of charitable expenditure	Total 2024	
	£	£
Activities undertaken directly	27,473	23,722
Support costs of charitable activities	13,765	12,105
Total charitable expenditure analysed by activity	<u>41,238</u>	<u>35,827</u>

An explanation of the main features of charitable expenditure is given in note 1 to the accounts

6. Analysis of Total Support Costs by Activity

	Religious services	Total 2024	Total 2023
Nature of support costs	£	£	£
Supporting provision of Religious Services	5,633	5,633	3,973
Depreciation	<u>8,132</u>	<u>8,132</u>	<u>8,132</u>
Total support costs analysed by activity	<u>13,765</u>	<u>13,765</u>	<u>12,105</u>

Notes to the accounts (continued)

7. Staff Costs and Emoluments	2024	2023
	£	£
Gross Salaries	19,174	17,721
Employer's National Insurance	<u>-</u>	<u>-</u>
	<u>19,174</u>	<u>17,721</u>
Numbers of full-time equivalents employees	2024	2023
Religious Services	2	2

Volunteers have donated an unquantifiable amount of time to the Islamic Da'wah Council UK, which is impossible to reflect.

There were no fees or other remuneration to the trustees.

There were no employees with payments over £60,000 per annum.

8. Tangible functional fixed assets

	Land and buildings £
Asset cost, valuation or revalued amount	
At 1 September 2023	411,636
Additions	<u>523,381</u>
At 31 August 2024	<u>935,017</u>
Accumulated depreciation and impairment provisions	
At 1 September 2023	65,056
Charge for the year	<u>8,132</u>
At 31 August 2024	<u>73,188</u>
Net book value	
At 31 August 2023	<u>346,580</u>
At 31 August 2024	<u>861,829</u>

Notes to the accounts (continued)

9. Debtors		2024	2023
		£	£
Other Debtors		-	-

10. Creditors: amounts falling due within one year	2024	2023
	£	£
Other Creditors	1,725	1,546

11. Creditors: amounts falling due after one year	2024	2023
	£	£
Unsecured loans (acquired for property acquisition)	48,460	48,460

12. Analysis of assets and liabilities representing funds

At 31 August 2024	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Tangible Fixed Assets	861,829	-	861,829
Current Assets	92,829	-	92,829
Current Liabilities	(1,725)	-	(1,725)
Long Term Liabilities	<u>(48,460)</u>	<u>-</u>	<u>(48,460)</u>
	<u>904,474</u>	<u>-</u>	<u>904,474</u>

At 1 September 2023	Unrestricted Funds	Restricted funds	Total Funds
Tangible Fixed Assets	346,580	-	346,580
Current Assets	554,867	-	554,867
Current Liabilities	(1,546)	-	(1,546)
Long Term Liabilities	<u>(48,460)</u>	<u>-</u>	<u>(48,460)</u>
	<u>851,441</u>	<u>-</u>	<u>851,441</u>

Notes to the accounts (continued)

The individual funds included above are :-

	Funds at 2023	Movements in Funds as below	Transfers Between funds	Funds at 2024
	£	£	£	£
Religious Services	<u>851,441</u>	<u>53,033</u>	<u>-</u>	<u>904,474</u>
	<u>851,441</u>	<u>53,033</u>	<u>-</u>	<u>904,474</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Religious Services	<u>94,271</u>	<u>41,238</u>	<u>-</u>	<u>53,033</u>
	<u>94,271</u>	<u>41,238</u>	<u>-</u>	<u>53,033</u>

13. Endowment Funds

The charity had no endowment funds in the year ended 2024 or in the year ended 2023.

14. Related Parties

Mr Abdul Rehman Yaqub Bawa and Mr Zubair Abdul Rehman Bawa, trustees are close members related by family.

Accounts

Registered Charity Number 1080427

Islamic Da'wah Council UK

Annual Report & Financial
Statements

31st August 2023

Islamic Da'wah Council UK

Annual Report & Financial Statements

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The Report of the Trustees for the year ended 31st August 2023

Introduction

The trustees present their annual report and accounts for the year ended 31st August 2023.

The Board of Trustees are satisfied with the performance of Islamic Da'wah Council UK during the year and the position at 31st August 2023. The Board considers that the charity is in a strong position to continue its activities during the coming year and that its assets are adequate to fulfil its obligations. The trustees have considered the going concern assumption and are not aware of any significant doubts about the charity's ability to continue as a going concern.

Structure, Governance and Management

The charity trustees are responsible for the general control and management of the charity. They meet three times every year and make all decisions about running the charity's facilities and activities. The day-to-day management of the charity's facilities and projects is delegated to staff and volunteers.

The trustees are satisfied that systems or arrangements are in place to manage the risks.

Objects of the Charity

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

- To advance the Islamic Religion in accordance with the teachings of the Quran, the teachings of Prophet Muhammad (Peace be upon Him), and the teachings of his companions (May Allah be pleased with them), according to the interpretation and accepted view of the Ahlus Sunnah wal Jamaa-ah and as expounded by the salafus saaliheen (pious predecessors) of Islam. These are core beliefs in accordance with normative Islam.
- To further Islamic education, including teaching correct pronunciations in Arabic (Tajweed).
- To help educate young Muslims and develop their physical, mental, and spiritual capabilities so they may grow to full maturity as individuals and members of society.
- To further such other charitable purposes as the trustees may decide from time to time.

Islamic Da'wah Council UK subscribes to pluralism and peaceful coexistence and acknowledges the rights of all to believe as they choose without coercion, fear, or intimidation. Our mission is to provide services to British Muslims and non-Muslims. We educate through Dawah and advocacy using the Prophetic Model. This includes awareness of the beliefs of Khatam-e-Nubuwwat (Finality of Prophet Muhammed—Peace be Upon Him).

Aims of the Charity

Our primary aim is to make Islamic Dawah Council UK a welcoming place for the local Muslim community and the broader communities throughout the UK. Those who wish to know more about our faith, including non-Muslims, are welcome to contact or visit our charity to learn about their religion and worship.

IDC Activities and Achievements 2023

The charity carries out various activities to pursue its charitable objectives. The trustees consider that these activities, summarised below, benefit those who attend the Islamic Dawah Council UK (IDC) and the broader communities of the UK. Islamic Dawah Council UK provides a centre for our prayers, worship, and the activities associated with our faith. During the year, we offered a range of religious services and activities, including:

1. Our prayer hall is open daily during Salaah (Prayer) and Friday prayers.
2. The charity has assisted several families by providing information about marriage and guidance on solving Divorce problems affecting the Muslim community living within the Borough of Newham, including other neighbouring Boroughs. The local community members are satisfied and grateful for receiving these services.
3. Members of our local community have approached us to seek advice and requested that we guide various subjects related to Islam. We are happy to report that our advice has assisted several people from the local community on multiple matters they raised. We have also helped and advised many youths and adults who have approached us to talk about ways and means of giving up alcohol, smoking, and drug addiction.
4. Throughout the year, the Charity organised and delivered various religious programs, including one on awareness of the beliefs of Khatam-e-Nubuwwat (Finality of Prophet Muhammed—Peace be Upon Him). The Charity Scholars, other respected Scholars, and members of the communities attended these events. This is a tremendous achievement as it has benefited the Muslim communities by teaching them how to live a peaceful life.
5. Our library contains many books on Islam. We have some books from different religions and faiths. The charity uses these books for reference purposes only to people who come to visit our charity to learn, gain knowledge, and have a better understanding of Islam, including the beliefs and facts of the Khatam-e-Nubuwwat (Finality of Prophet Muhammed – Peace be Upon Him). Visitors can read these books with the permission of the management, and if visitors have any questions or wish to discuss various topics of Islam, including the beliefs of Khatam-e-Nubuwwat (Finality of the Prophet (Peace be Upon Him), we have assisted them with appropriate advice. For visitors requesting accessible literature and leaflets related to Islam and the beliefs of Khatam-e-Nubuwwat, we wish to advise them that these are available on Charity's website.
6. An essential part of our strategy is education, including teaching correct pronunciations in the Arabic language (Tajweed). Our Imams and Volunteers have taught the Quran with Tajweed to many people, including women, during their visit to the Islamic Da'wah Council UK. We also organised a program for the youths to highlight awareness about the importance of Islamic and General education.
7. We discussed, planned, and prepared for the Islamic festivals throughout the year, including meeting with the local Moon Sighting Committee to discuss the moon sightings of the Islamic Festivals.
8. The charity prepared a prayer calendar and distributed it to the local community, which is much appreciated.
9. The Quran and Hadeeth Dars are taking place, which has benefited the local community.
10. The Charity has been actively engaging and participating with the council and local enforcement agencies regarding counterterrorism and safeguarding the community. IDC actively works with law enforcement agencies to resolve issues the local community faces.

11. Imams led Eid ul Fitr and Eid ul Aza Prayers. After the prayers, attendees shared food, which was very joyful for the community.
12. One of our trustees was invited by the Newham Council, where he was given a Covid Health Champion Award. This award was in recognition of his outstanding volunteer work, which he had achieved as a Covid Health Champion since the start of the COVID-19 pandemic. He assisted the council's public health team in disseminating COVID-19-related information to the local community.
13. Throughout the year, IDC Ulama attended various types of religious and non-religious meetings and forums, including multi-faith meetings within the local and national communities, where IDC had an opportunity to deliver Dawah work as well as engage in dialogue on how one should have a peaceful life and how parents can safeguard and prevent children falling into bad habits, i.e. drug abuse and mixing with the wrong crowds within their respective communities. These events help to strengthen the connections between the faith groups.
14. IDC Ulama attended the Newham Faith Forum, where IDC had an opportunity to meet the New Faith Met Officer for the first time.
15. IDC held a Nasheed Conference, which local community members attended and thoroughly enjoyed. Humayun Jamshid performed at the event.
16. A Quran recitation program was held at IDC. Sheikh Saad Noumani of Medina was in attendance, and he recited the Quran with his beautiful voice. The local community who attended enjoyed the event.
17. IDC received an invitation from the Birmingham Jamia Masjid event on the life of Prophet Issa (PBUH) and Maryam. IDC Ulama attended the event and gave a speech on our beloved Prophet Issa (PBUH) and his mother, Maryam.
18. IDC is part of the Newham Council, where one of our trustees is a Cost-of-living Champion, for which the council provides ongoing training. The Council shares information with IDC about the help and support available with the cost-of-living, distributed to the local community.
19. Throughout the year, IDC has assisted the local community members with advice and signposting on Cost-of-living, Housing, Homelessness, and welfare benefits.

Public benefit that the charity provides:

In setting out our objectives and planning our activities, the Trustees have carefully considered the Charity Commission's guidance on public benefit. Our primary focus is providing facilities for the community.

Building for the Future:

- IDC will continue to work with the Local Council to inform the community about the help and support available for the cost-of-living crisis.
- The charity is in the process of buying property. The rental income from the property will be used to further the beneficiaries' charitable purposes.
- We continue to place great importance on sharing a good understanding of Islam, including dawah and advocacy work, with our Muslim and non-Muslim communities. To this end, we

organise meetings and exchange ideas with the management committees of other local Mosques in the Borough of Newham.

- Work with various government agencies/departments to assist in safeguarding the people of the local community and preventing extremism, violence, and hate crime.
- Prepare for forthcoming Islamic festivals.

Registered office, and charity constitution

The full name of the charity is Islamic Da'wah Council UK

The charity was formed as an unincorporated charity on 25 April 2000

Its registered charity number is 1080427

The registered office is 387 Katherine Road, London E7 8LT

Nature of the Governing Document and constitution of the charity

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 charity's operation or investment powers other than those imposed by general charity law.

The Board of Trustees are:

Trustee Name

Mr Abdul Bawa
Mr Gulam Dalal
Mr Qaiser Azad
Mr Adeel Ghauri
Mr Zubair Bawa

The Bankers are:-

Barclays Bank

Risk Management

The Trustees are satisfied that all systems are in place or arrangements are in hand to manage the risks that have been identified. Fire and Risk Assessments are regularly undertaken and recorded.

The association endeavours to assist in community welfare, faith matters, and education as a registered charity. We communicate all our community facilities and activities well. We welcome all participation in our community. We want to make the centre an accessible and welcoming venue where all who wish to know more about the Islamic faith can gather to learn about and worship the religion.

Security is reviewed regularly and improved as required with continuous coordination.

Free Reserves

As of 31 August 2023, the charity had free reserves of £456,401 (2022: £378,102). The charity focuses on cash flow for financial sustainability, and the available cash flow manages its activities.

Going Concern

The trustees considered the charity in a strong position to continue its activities during the coming year and that its assets are adequate to fulfil its obligations. The trustees have considered the going concern assumption and are not aware of any significant doubts about the charity's ability to continue as a going concern.

Recruitment and appointment of new trustees

The existing trustees are responsible for the recruitment of new trustees. A resolution of the Trustees shall appoint new Trustees passed at a special meeting. In selecting new trustees, we seek to identify people who adhere to the teachings of the Quran and the Sunnah of Prophet Muhammed (Peace be upon Him) and can make a contribution to the pursuit of the objects or the management of the charity.

The process involves determining the optimum skills, knowledge and experience mix for the current operational climate and needs, identifying potential members, and promoting and explaining the Board's activities to potential members. Quality, characteristics and qualifications are decided upon when selecting members of the Board of Trustees.

Relationships between the charity and related parties

The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member of the Board of Trustees. An overview of the organisation and its activities is provided. On-going appropriate training is recommended.

The contribution of volunteers

Islamic Da'wah Council UK has depended on volunteer support to establish the Islamic Da'wah Council and set the foundations for its future success. Volunteers are an essential resource in both our faith and community support work. We have volunteers involved in our activities who willingly give their time freely. The Trustees, comprised of religious ministers and others, continue to manage the charity voluntarily with guidance from the Charity Commission. We encourage all center members to be involved in voluntary activities and share their skills. The Trustees would like to thank all those who have volunteered their time to the Islamic Da'wah Council.

Financial Review

Policies on reserves

The trustees have resolved to establish reserves to provide for future activities and to provide funding for the expected expenditures for six months ahead. The policy on reserves is that the existing assets are retained to produce income wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels to maintain the charity's activities.

The principal funding source was voluntary donations, primarily from the community. The board of trustees is satisfied that the charity's assets are available and adequate to fulfil its obligations concerning each fund.

Availability and adequacy of assets of each of the funds.

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations concerning each fund.

Transactions and Financial Position

The financial statements are set out on pages 10 to 18.

The financial statements have been prepared by Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts by the Statement of Recommended Practice and Section IA of FRS102. As stated in the introduction to this report, the trustees consider the charity's financial performance during the year to have been satisfactory.

The Statement of Financial Activities shows incoming resources for the revenue year and the realised nature of £75,167 (2022: £87,018). Most of the expenditure is spent on delivering the charitable activities as stated in the Charity's aims and objectives.

Trustees' Responsibilities

The charity's trustees are responsible for preparation of the accounts in accordance with the terms of the Charities Act 2011 and best practices, and they prepare the accounts according to the Statement of Recommended Practice and Section IA of FRS102.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements, the Trustees are required to:-

- To prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent, and
- prepare the financial statements on a 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 law requires that the trustees not approve the accounts unless they are satisfied that they give a true and fair view of the charity's state of affairs and its yearly surplus or deficit.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the charity's financial position and sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. They are also responsible for safeguarding the charity's assets and, hence, for taking reasonable steps to prevent and detect fraud and other irregularities. The Trustees are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

This report was approved by the board of trustees on **21st April 2024.**

Mr A R Y Bawa

AB

Trustee

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 August 2023

We report on the charity's financial statements on pages 10 to 18.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charity Act 2011. The trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Basis of independent examiner's report

My examination was carried out in I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records; it also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence required in an audit; consequently, no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set in the following statement.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention with the examination which gives me cause to believe that in any material aspect:

- the accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts did not accord with the accounting records or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination.

I have no concerns and have not encountered any other matters concerning the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

The Examiner's relevant professional qualification is Chartered Certified Accountant.

J Akhtar FCCA DcHA

Virtus FS

Chartered Certified Accountants

The date upon which this report was completed is:-

23 April 2024

Islamic Da'wah Council UK
Statement of Financial Activities
for the year ended 31 August 2023

		Unrestricted	Restricted	Total	Last
		Funds	Funds	Funds	Year
	Notes	2023	2023	2023	Total
		£	£	£	Funds
Income From					
Donation and legacies	4	110,994	-	110,994	119,410
Total income		110,994	-	110,994	119,410
Expenditure On					
Raising funds		-	-	-	-
Charitable activities	5	35,827	-	35,827	32,392
Total expenditure		35,827	-	35,827	32,392
Net income / (Expenditure)		75,167	-	75,167	87,018
Net movement in funds		75,167	-	75,167	87,018
Reconciliation of funds					
Total funds brought forward		776,274	-	776,274	689,256
Total Funds carried forward	12	851,441	-	851,441	776,274

The statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 18 form an integral part of these accounts.

Islamic Da'wah Council UK
Balance Sheet as at 31 August 2023

	Notes	2023 £	2022 £
<i>The assets and liabilities of the charity:</i>			
Fixed assets			
Tangible assets	8	<u>346,580</u>	<u>349,712</u>
Total fixed assets		346,580	349,712
Current assets			
Debtors	9	-	-
Cash at bank and in hand		<u>554,867</u>	<u>476,683</u>
Total current assets		<u>554,867</u>	<u>476,683</u>
Creditors			
amounts due within one year	10	(1,546)	(1,661)
Net current assets		553,321	475,022
Total assets less current liabilities		<u>899,901</u>	<u>824,734</u>
Creditors:-			
Amounts due after one year	11	(48,460)	(48,460)
Net assets		<u>851,441</u>	<u>776,274</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds		851,441	776,274
Restricted income funds		-	-
Total charity funds	12	<u>851,441</u>	<u>776,274</u>

The financial statements were approved by the Board of Trustees on **21st April 2024** and were signed on its behalf by:

Mr A R Y Bawa

AB

Trustee

The notes on pages 12 to 18 form an integral part of these accounts.

1. Accounting policies

The principal accounting policies adopted, judgements and critical sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (2019). Unless otherwise stated in the relevant accounting policy note (s), assets and liabilities are initially recognised at historical cost or transaction value. The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

The charity meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees made no key judgements, which significantly affected the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next accounting period.

c) Income

Income is recognised where the charity is entitled to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be reliably measured.

d) Expenditure and irrevocable VAT

Expenditure is recognised once there is a legal or constructive obligation to pay a third party; settlement will probably be required, and the obligation amount can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated costs.
- Raising funds, where the charity incurs fundraising costs.
- The support costs of activities for charitable purposes comprise any costs, including the salary costs of any staff supporting the charitable activities.
- Governance costs shall include all expenditures directly incurred in managing the charity's assets and complying with charitable and statutory requirements.

Notes to the accounts (continued)

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:-

It is impracticable to precisely allocate costs between administration and charitable expenditures. The trustees have allocated such costs based on reasonable estimates: salary costs and estimated time spent on different activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and depreciated straight-line over their estimated useful economic life. The charity has not acquired any assets over the capitalisation cost of £1,000 in the current or prior year.

Fixed Assets	2%
Computer and Office equipment	25%

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts owing.

g) Cash at the bank and in hand

Cash at the bank and cash in hand include cash and short-term highly liquid investments in short-term deposit accounts.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party. The amount due to settle the obligation can be reliably measured or estimated. Creditors and Provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

i) Taxation

The charity meets the criteria and tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and, therefore, meets the definition of a charitable company for UK taxation purposes. Accordingly, the charity is potentially exempt from taxation regarding income or capital gains received within the categories covered by the Income Tax Act 2007, Chapter 3 of Part 11 of the Corporation Tax Act 2010, or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in the accounts.

j) Funds Accounting

Funds held by the charity are:

- Restricted funds are funds subject to specific conditions imposed by the donors or when funds are raised for a particular restricted purpose. At present, the charity holds no restricted funds.
- Unrestricted funds—these are funds that can be used in accordance with the charitable objects at the trustees' discretion.

Notes to the accounts (continued)**2. Surplus for the financial year**

	2023	2022
	£	£
This is stated after crediting:		
Income	75,167	87,018
And after charging:		
Depreciation of owned fixed assets	8,132	8,132

3. Expenses paid to trustees

	2023	2023
	£	£
The aggregate amount of expenses paid to trustees was (travel)	-	-

4. Income by Activity

	Religious services	2023	2022
		Total	Total
	£	£	£
<i>Income From</i>			
Donations and legacies	110,994	110,994	119,410
Total Income	<u>110,994</u>	<u>110,994</u>	<u>119,410</u>

Notes to the accounts (continued)

Expenditure

	2023	2023	2022
Charitable activities	35,827	35,827	32,392
Total expenditure	<u>35,827</u>	<u>35,827</u>	<u>32,392</u>
Net income by activity	<u>75,167</u>	<u>75,167</u>	<u>87,018</u>

5. Analysis of charitable expenditure by activity

	Religious services	Total 2022
	Total 2023	
Nature of charitable expenditure	£	£
Activities undertaken directly	23,722	21,884
Support costs of charitable activities	12,105	10,508
Total charitable expenditure analysed by activity	<u>35,827</u>	<u>32,392</u>

An explanation of the main features of charitable expenditure is given in note 1 to the accounts

6. Analysis of Total Support Costs by Activity

	Religious services	Total 2023	Total 2022
Nature of support costs	£	£	£
Supporting provision of Religious Services	3,973	3,973	2,376
Depreciation	8,132	8,132	8,132
Total support costs analysed by activity	<u>12,105</u>	<u>12,105</u>	<u>10,508</u>

Notes to the accounts (continued)

7. Staff Costs and Emoluments	2023	2022
	£	£
Gross Salaries	17,721	17,215
Employer's National Insurance	<u>17,721</u>	<u>17,215</u>
Numbers of full-time equivalents employees	2023	2022
Religious Services	2	2

Volunteers have donated an unquantifiable amount of time to the Islamic Da'wah Council UK, which is impossible to reflect.

There were no fees or other remuneration to the trustees.

There were no employees with payments over £60,000 per annum.

8. Tangible functional fixed assets

	Land and buildings
	£
Asset cost, valuation or revalued amount	
At 1 September 2022	406,636
Additions	<u>5,000</u>
At 31 August 2023	<u>411,636</u>
Accumulated depreciation and impairment provisions	
At 1 September 2023	56,924
Charge for the year	<u>8,132</u>
At 31 August 2023	<u>65,056</u>
Net book value	
At 31 August 2022	<u>349,712</u>
At 31 August 2023	<u>346,580</u>

Notes to the accounts (continued)

9. Debtors	2023	2022
	£	£
Other Debtors	-	-

10. Creditors: amounts falling due within one year	2023	2022
	£	£
Other Creditors	1,546	1,661

11. Creditors: amounts falling due after one year	2023	2022
	£	£
Unsecured loans (acquired for property acquisition)	48,460	48,460

12. Analysis of assets and liabilities representing funds

At 31 August 2023	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Tangible Fixed Assets	346,580	-	346,580
Current Assets	554,867	-	554,867
Current Liabilities	(1,546)	-	(1,546)
Long Term Liabilities	<u>(48,460)</u>	<u>-</u>	<u>(48,460)</u>
	<u>851,441</u>	<u>-</u>	<u>851,441</u>

At 1 September 2022	Unrestricted Funds	Restricted funds	Total Funds
Tangible Fixed Assets	349,712	-	349,712
Current Assets	476,683	-	476,683
Current Liabilities	(1,661)	-	(1,661)
Long Term Liabilities	<u>(48,460)</u>	<u>-</u>	<u>(48,460)</u>
	<u>776,274</u>	<u>-</u>	<u>776,274</u>

Notes to the accounts (continued)

The individual funds included above are :-

	Funds at 2022	Movements in Funds as below	Transfers Between funds	Funds at 2023
	£	£	£	£
Religious Services	<u>776,274</u>	<u>75,167</u>	<u>-</u>	<u>851,441</u>
	<u>776,274</u>	<u>75,167</u>	<u>-</u>	<u>851,441</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Religious Services	<u>110,994</u>	<u>35,827</u>	<u>-</u>	<u>75,167</u>
	<u>110,994</u>	<u>35,827</u>	<u>-</u>	<u>75,167</u>

13. Endowment Funds

The charity had no endowment funds in the year ended 2023 or in the year ended 2022.

14. Related Parties

Mr Abdul Rehman Yaqub Bawa and Mr Zubair Abdul Rehman Bawa, trustees are close members related by family.

Accounts

Registered Charity Number 1080427

Islamic Da'wah Council UK

Annual Report & Financial
Statements

31st August 2022

Islamic Da'wah Council UK

Annual Report & Financial Statements

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The Report of the Trustees for the year ended 31st August 2022

Introduction

The trustees present their annual report and accounts for the year ended 31st August 2022.

The Board of Trustees are satisfied with the performance of Islamic Da'wah Council UK during the year and the position at 31st August 2022. The Board 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 trustees have considered the going concern assumption and are not aware of any significant doubts about the charity's ability to continue as a going concern.

Structure, Governance and Management

The charity trustees are responsible for the general control and management of the charity. The trustees meet together as a body three times every year and the trustees are responsible for all decisions taken in relation to running the charity's facilities and the activities provided by the charity. The day-to-day management of the charity's facilities and projects are delegated to staff and volunteers.

The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks.

Objects of the Charity

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

- To advance the Islamic Religion in accordance with the teachings of the Quran, teachings of Prophet Muhammad (Peace be upon Him) and companions (May Allah be pleased with them) according to the interpretation and accepted view of the Ahlus Sunnah wal Jamaa-ah and as expounded by the salafus saaliheen (pious predecessors) of Islam. These are core beliefs in accordance of normative Islam.
- To further Islamic education including the teaching of correct pronunciations in Arabic language (Tajweed).
- To help educate young Muslims so as to develop their physical, mental and spiritual capabilities so that they may grow to full maturity as individuals and members of society.
- To further such other charitable purposes as the trustees may decide from time to time.

Islamic Da'wah Council UK subscribes to pluralism and peaceful coexistence and acknowledges the rights of all to believe as they choose without coercion, fear and intimidation. Our mission is to provide services to British Muslims as well as non-Muslims. Educate through Dawah and advocacy using the Prophetic Model, this includes awareness on the beliefs of Khatam-e-Nubuwwat (Finality of Prophet Muhammed – Peace be Upon Him).

Aims of the Charity

Our primary aim is to make Islamic Dawah Council UK a welcoming place for all the local Muslim community including the wider communities throughout the UK. Those who wish to know more about our faith, including non-Muslims are also welcome to contact or visit our charity to learn about their religion and worship.

Activities and achievements 2022

The charity carries out a wide range of activities in pursuance of its charitable objectives. The trustees consider that these activities, summarized below, provide benefit both to those who attend the Islamic Dawah Council UK (IDC) and the wider communities of UK. Islamic Dawah Council UK provides a centre for our prayers and worship and for the activities associated with our faith. During the year, we offered a range of religious services and activities including:

1. Our prayer hall is open daily during the time of Salaah (Prayer) and on Friday prayers.
2. The charity has assisted number of families on providing information pertaining to marriage, provided guidance on solving Divorce problems affecting the Muslim community living within the Borough of Newham including other neighbouring Boroughs. The local community members are satisfied and grateful for receiving these services.
3. Members of our local community have approached us to seek advice and requested us to provide guidance on various subjects on Islam. We are happy to report that the advice given has assisted a number of people from the local community on various matters raised by them. We have helped and have given advice to many youths and adults who have approached us to talk about way and means of giving up alcohol, smoking and drug addiction.
4. Throughout the year, the Charity organized and delivered a community religious program on awareness on the beliefs of Khatam-e-Nubuwat (Finality of Prophet Muhammed – Peace be Upon Him). The Charity Scholars, other respected Scholars, and members of the communities attended these events.
5. Our library contains many books on Islam. We have some books from different religions and faiths. The charity uses these books for reference purposes only to people who come to visit our charity to learn, gain knowledge, and have a better understanding of Islam, including the beliefs and facts of the Khatam-e-Nubuwat (Finality of Prophet Muhammed – Peace be Upon Him). Visitors are able to read these books with the permission of the management and if visitors have any questions or wishes to discuss on various topics of Islam, including the beliefs of Khatam-e-Nubuwat, (Finality of the Prophet (Peace be Upon Him), we have assisted them with appropriate advice. Any visitors requesting free literatures and leaflets related to Islam and/or beliefs of Khatam-e-Nubuwat we wish to advise them that these are available on the Charity's website.
6. An essential part of our strategy is education, including the teaching of correct pronunciations in Arabic language (Tajweed). Our Imams and Volunteers have taught Quran with Tajweed to number of people including women, during their visit to Islamic Da'wah Council UK. We also organized a program for the youths to highlight awareness about the importance of Islamic and General education.
7. We discussed, planned, and prepared for the Islamic festivals throughout the year, including meeting with the local Moon Sighting Committee to discuss about the moon sightings of the Islamic Festivals.
8. The Charity prepared a Prayer Calendar and distributed it to the local community which is very much appreciated by the local community.
9. The Quran and Hadeeth Dars is taking place which has benefited the local community.
10. The Charity has been actively engaging and participating with the council and local enforcement agencies in relation to Counter Terrorism and keeping community safeguarding. IDC is actively

working with the law enforcement agencies to resolve any issues being faced by local community.

11. Eid ul Fitar and Eid ul Aza Prayers were led by Imams. After the prayer, attendees shared food with each other. It was very joyful for the community.
12. Upon invitation from Eco friendly Cambridge Masjid, on July 2021 IDC Ulama and some of the local community members visited the Masjid. It was delightful to see members from other Masjids from London. Meet and greet session with the trustees and local community members. The multi faith and wider community engagement programme was thoroughly enjoyable and informative. The food and hospitality provided was excellent.
13. In July 2021 IDC Ulama visited Local Council's Safety and Security meeting where general advice from Home Office about the Masjid security was given including reports of Islamophobic attacks were on the rise and how Masjids can take adapt preventative measures i.e CCTV Funding.
14. In Sep 2021 a Famous Poet Dr Aftab Mustar visited IDC, he read out a few of his famous poems which IDC members really enjoyed.
15. IDC organised youth recreational day out and visited Green Street Snooker Club. It was thoroughly enjoyable and was a great way to get to know the local youth members and interact and engage with them. Showing them that they are important pillars of the community.
16. Invitation of the poetry programme from Memen Islamic Centre was attended by IDC in Oct 2021. IDC Ulama recited the Quran. The poets delivered the program which was very much enjoyed, and it was an opportunity to engage and meet committee members of other south London Masjids.
17. In Oct 2021 IDC Ulama attended Youth Gathering Event at Zinatul Islam Masjid in Coventry where IDC Ulama addressed the Youth, advising them to interact with the community and the Ulama also advised the Masjid's senior members to involve the youths in the masjid's activities as much as possible.
18. Nov 2021 member of the local community Nikkah Ceremony took place at IDC. IDC Ulama conducted the Nikkah Ceremony, following it up with an informative talk about the importance of marriage, its values, and positive effects on a person not only in this life but the next.
19. IDC Trustee was invited for a gathering at the London's Mayor Office which took place in Nov 2021, where he was welcomed by the Mayor's Assembly Member for Newham, our local MP and many more leaders from other religious faith from different parts of London communities. Leaders gave speech on different subjects, and it was highlighted, how the local communities worked hard to keep the public safe during the Covid-19 pandemic.
20. Representative from Monega Association visited IDC, they were greeted by our Trustee and Ulama. The main topic of discussion was around the concerns of the local community shops as well as residents not engaging and working alongside the local council.
21. Haverhill Community invited IDC at opening of new Masjid. IDC Ulama visited the Masjid, where he met Priest Ma and the local Mayor. IDC Ulama gave an introduction into the multi faith work which is carried out in Newham. The Mayor of Cambridge as well as Priest Max were invited to visit IDC after Ramadan.

22. Upon invitation from Zuhri Academy, in Mar 2022, IDC Trustee & Ulama visited Luton for a community engagement event where they met with the local community leaders and the Imam. It was suggested that an annual gathering to be held so that community relations should be improved.
23. Upon invitation from Masjid-E-, in June 2022 IDC Ulama attended Masjid-E-Umer' for a conference to discuss the local community engagement and religious matters in depth. During the visit a local Radio Station invited IDC Ulama to visit them at the station, which he did, where he introduced IDC and the work IDC is doing in the community. As always IDC Ulama was very kind to accept the invitation and we appreciate that IDC Ulama always takes time out to visit wherever invited, and we also commend his dedication with ongoing work at IDC and the work done within the community.

Continuing impact of COVID-19

The Trustees recognise the unprecedented events as a result of the Covid19 outbreak; the charity claimed appropriate Grants made available by the Government. The Trustees furloughed its staff and claimed Coronavirus Job Retention Scheme in line with the guidelines HMRC set out which had saved the costs on payroll. Money from the Grants, HMRC CJRS and Business Rates has helped the charity.

The charity has sufficient reserves to meet its ongoing expenses, should there be a need for it. Furthermore, our expenditure costs are tightly controlled we do not have any significant commitments. Our regular giving through cash, standing orders is expected to continue and we are also using contact less/chip and pin card donations.

IDC continued to engage with the Local Council Public Health and MPS Faith Officer, IDC has assisted them by engaging with our local community and educating them on Covid-19 Public Health Safety and encouraging the community to take up the Covid-19 Vaccine because some members from the community are hesitant on taking up the Covid-19 Vaccine.

Public benefit that is provided by the charity

In setting out our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit. The main focus of our activities is intended to provide the facilities for the community.

Building for the Future

- Currently IDC is engaged with the Local Council Public Health and MPS Faith Officer, IDC is assisting them by engaging with our local community and educating them on Covid-19 Public Health Safety and encouraging the community to take up the Covid-19 Vaccine because some members from the community are hesitant on taking up the Covid-19 Vaccine.
- IDC is currently working with the Council to disseminate information to the community, about the help and support available with the cost-of-living crisis.
- The premises are not adequate to comfortably accommodate all those who regularly attend Friday prayers. Consequently, we are planning to relocate to a suitable property.
- We continue to place great importance on sharing a good understanding of Islam, including Dawah and advocacy work with our Muslims and non-Muslims community. To organize meetings and exchange ideas with management committee of other local Masjids in the Borough of Newham.
- Work with various government agencies/departments to assist in safeguarding people of the local community, to prevent extremism, violence and hate crime.

- Prepare for forthcoming Islamic festivals.
- Organize a youth sports programs and on integration with the wider community for the youths and adults from the local community.

Name, registered office and constitution of the charity

The full name of the charity is Islamic Da'wah Council UK

The charity was formed as an unincorporated charity on 25 April 2000

Its registered charity number is 1080427

The registered office is 387 Katherine Road, London E7 8LT

The telephone number is 020 8471 4434

Nature of the Governing Document and constitution of the charity

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.

The Board of Trustees are:

Trustee Name

Mr Abdul Bawa

Mr Gulam Dalal

Mr Qaiser Azad

Mr Adeel Ghauri

Mr Zubair Bawa

The Bankers are:-

Barclays Bank

Risk Management

The Trustees are satisfied that all systems are in place or arrangements are in hand to manage the risks that have been identified. Health and Safety is a key priority and COVID secure measures are maintained for regular monitoring and assessments to keep our members and guests safe. Fire and Risk Assessments are regularly undertaken and recorded.

As a registered charity, the association endeavours to assist in community welfare, faith matters and education. All our community facilities and activities are well communicated. We welcome the participation of all in our community and want to make the centre an accessible and welcoming venue where all who wish to know more about the Islamic faith, can gather together to learn about the religion and worship.

Security is reviewed regularly and improved as required with continuous coordination.

Free Reserves

The Charity as at 31st August 2022 had free reserves of £378,102 (2021: £282,952). The charity's focus is on cash flow for financial sustainability. The charity's activities are managed in accordance with cash-flow available.

Going Concern

The Trustees considered 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 trustees have considered the going concern assumption and are not aware of any significant doubts about the charity's ability to continue as a going concern.

Recruitment and appointment of new trustees

The existing trustees are responsible for the recruitment of new trustees. New Trustees shall be appointed by a resolution of the Trustees passed at a special meeting. In selecting new trustees, we seek to identify people who adhere to teachings of the Quran and the Sunnah of Prophet Muhammed (Peace be upon Him) and can make a contribution to the pursuit of the objects or the management of the charity.

The process involves determining the optimum skills, knowledge and experience mix for the: current operational climate and needs, identifying potential members, promoting and explaining the activities of the Board to potential members. Quality, characteristics and qualifications are decided upon when selecting members of the Board of Trustees.

Relationships between the charity and related parties

The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member to the Board of Trustees. An overview of the organisation and its activities is provided. On-going appropriate training is recommended.

The contribution of volunteers

Islamic Da'wah Council UK has been dependant on volunteer support in order to establish Islamic Da'wah Council and set the foundations for its future success. Volunteers are an important resource in both our faith and community support work. We have volunteers who are involved in our activities who willingly give their time freely. The Trustees are comprised of religious ministers and others, continue to manage the charity on a completely voluntary basis with guidance from the Charity Commission. We encourage all members of the centre to be involved in voluntary activities and share their skills. The Trustees would like to thank all those who have volunteered their time to Islamic Da'wah Council.

Financial Review

Policies on reserves

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead. The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

The principal funding sources was voluntarily donations primarily from the community. The board of trustees are satisfied that the charity's assets are available and adequate to fulfil its obligations in respect of each fund.

Availability and adequacy of assets of each of the funds.

The board of trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 11 to 19.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Statement of Recommended Practice and Section 1A of FRS102. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show incoming resources for the year of a revenue and realised nature of £87,018; (2021: £59,692). A majority of the expenditure is spent on delivering the charitable activities as stated in the Charity's aims and objectives.

Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the best practice and prepare the accounts according to the Statement of Recommended Practice and Section 1A of FRS102.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, 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 Trustees are required to:-

- To prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- 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 law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate 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 regulations made under the charity legislation. 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. The Trustees are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

This report was approved by the board of trustees on **15th April 2023**.

Mr A R Y Bawa

Trustee

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 August 2022

We report on the financial statements of the charity on pages 11 to 19.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charity's Act 2011. The trustees consider that an audit is not required for this under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Basis of independent examiner's report

My examination was carried out in I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records, It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set in the next statement.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention with the examination which gives me cause to believe that in, any material aspect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

The Examiner's relevant professional qualification is: Chartered Certified Accountant.

J Akhtar FCCA DcHA

Virtus FS

Chartered Certified Accountants

The date upon which this report was completed is:-

15 April 2023

Islamic Da'wah Council UK
Statement of Financial Activities
for the year ended 31 August 2022

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2022 £	2022 £	2022 £	2021 £
Income From					
Donation and legacies	4	119,410	-	119,410	77,665
Total income		119,410	-	119,410	77,665
Expenditure On					
Raising funds		-	-	-	-
Charitable activities	5	32,392	-	32,392	17,973
Total expenditure		32,392	-	32,392	17,973
Net income / (Expenditure)		87,018	-	87,018	59,692
Net movement in funds		87,018	-	87,018	59,692
Reconciliation of funds					
Total funds brought forward		689,256	-	689,256	629,564
Total Funds carried forward	12	776,274	-	776,274	689,256

The Statement of Financial Activities includes all gains and losses recognised in the year.
The notes on pages 13 to 19 form an integral part of these accounts.

Islamic Da'wah Council UK
Balance Sheet as at 31 August 2022

	Note s	2022 £	2021 £
<i>The assets and liabilities of the charity:</i>			
Fixed assets			
Tangible assets	8	349,712	357,844
Total fixed assets		<u>349,712</u>	<u>357,844</u>
Current assets			
Debtors	9	-	-
Cash at bank and in hand		476,683	379,886
Total current assets		<u>476,683</u>	<u>379,886</u>
Creditors			
amounts due within one year	10	(1,661)	(14)
Net current assets		475,022	379,872
Total assets less current liabilities		<u>824,734</u>	<u>737,716</u>
Creditors:-			
Amounts due after one year	11	(48,460)	(48,460)
Net assets		<u>776,274</u>	<u>689,256</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds		776,274	689,256
Restricted income funds		-	-
Total charity funds	12	<u>776,274</u>	<u>689,256</u>

The financial statements were approved by the Board of Trustees on **15^h April 2022** and were signed on its behalf by:

Mr A R Y Bawa

Trustee

The notes on pages 13 to 19 form an integral part of these accounts.

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (2019). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

The charity meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

There were no key judgements made by the trustees which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next accounting period.

c) Income

Income is recognised where the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

d) Expenditure and irrevocable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities, includes the costs undertaken to further the purposes of the charity and their associated costs.
- Raising funds, where the charity incurs costs of fundraising costs.
- Support costs of activities for charitable purposes comprising any costs including salary costs of any staff that are involved with supporting the charitable activities.
- Governance costs shall include all expenditure directly incurred in the management of the charity's assets and compliance with charitable and statutory requirements.

Notes to the accounts (continued)

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:-

There are a number of costs, where it is impracticable to allocate these costs precisely between administration and charitable expenditure and the trustees have allocated such costs on the basis of reasonable estimates as follows: On the basis of salary costs and estimated time spent on different activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets

Individuals fixed assets costing £1,000 or more are capitalised at costs and depreciated over their estimated useful economic life on a straight-line basis. The charity has not acquired any assets over the capitalisation cost of £1,000 in the current year or prior year.

Fixed Assets	2%
Computer and Office equipment	25%

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments in short term deposit accounts.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and Provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

i) Taxation

The charity meets the criteria and tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK taxation purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within the categories covered by Income Tax Act 2007 or Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in the accounts.

j) Funds Accounting

Funds held by the charity are:

- Restricted funds – these are funds which are subject to specific conditions imposed by the donors or when funds are raised for a particular restricted purpose. The Charity at present holds no restricted funds.
- Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Notes to the accounts (continued)

2. Surplus for the financial year

	2022	2021
	£	£
This is stated after crediting:		
Income	87,018	59,692
And after charging:		
Depreciation of owned fixed assets	8,132	8,132

3. Expenses paid to trustees

	2022	2021
	£	£
The aggregate amount of expenses paid to trustees was (travel)	-	70

4. Income by Activity

	Religious services	2022 Total	2021 Total
	£	£	£
Income From			
Donations and legacies	119,410	119,410	77,665
Total Income	<u>119,410</u>	<u>119,410</u>	<u>77,665</u>

Notes to the accounts (continued)

Expenditure

Charitable activities	32,392	32,392	17,973
Total expenditure	<u>32,392</u>	<u>32,392</u>	<u>17,973</u>
Net income by activity	<u>87,018</u>	<u>87,018</u>	<u>59,692</u>

5. Analysis of charitable expenditure by activity

	Religious services	Total 2021
	Total 2022	
Nature of charitable expenditure	£	£
Activities undertaken directly	21,884	7,655
Support costs of charitable activities	10,508	10,318
Total charitable expenditure analysed by activity	<u>32,392</u>	<u>17,973</u>

An explanation of the main features of charitable expenditure is given in note 1 to the accounts

6. Analysis of Total Support Costs by Activity

	Religious services	Total 2022	Total 2021
Nature of support costs	£	£	£
Supporting provision of Religious Services	2,376	2,376	2,186
Depreciation	8,132	8,132	8,132
Total support costs analysed by activity	<u>10,508</u>	<u>10,508</u>	<u>10,318</u>

Notes to the accounts (continued)

7. Staff Costs and Emoluments	2022	2021
	£	£
Gross Salaries	17,215	3,984
Employer's National Insurance	-	-
	<u>17,215</u>	<u>3,984</u>
Numbers of full-time equivalents employees	2022	2021
Religious Services	2	2

Volunteers have donated an unquantifiable amount of time to Islamic Da'wah Council UK of which is impossible to reflect.

There were no fees or other remuneration to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

8. Tangible functional fixed assets

	Land and buildings
	£
Asset cost, valuation or revalued amount	
At 1 September 2021	<u>406,636</u>
At 31 August 2022	<u>406,636</u>
Accumulated depreciation and impairment provisions	
At 1 September 2021	48,792
Charge for the year	<u>8,132</u>
At 31 August 2022	<u>56,924</u>
Net book value	
At 31 August 2021	<u>357,844</u>
At 31 August 2022	<u>349,712</u>

Notes to the accounts (continued)

9. Debtors	2022	2021
	£	£
Other Debtors	-	-

10. Creditors: amounts falling due within one year	2022	2021
	£	£
Other Creditors	1,661	14

11. Creditors: amounts falling due after one year	2022	2021
	£	£
Unsecured loans (acquired for property acquisition)	48,460	48,460

12. Analysis of assets and liabilities representing funds

At 31 August 2022	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Tangible Fixed Assets	349,712	-	349,712
Current Assets	476,683	-	476,683
Current Liabilities	(1,661)	-	(1,661)
Long Term Liabilities	(48,460)	-	(48,460)
	<u>776,274</u>	<u>-</u>	<u>776,274</u>

At 1 September 2021	Unrestricted Funds	Restricted funds	Total Funds
Tangible Fixed Assets	357,844	-	357,844
Current Assets	379,886	-	379,886
Current Liabilities	(14)	-	(14)
Long Term Liabilities	(48,460)	-	(48,460)
	<u>689,256</u>	<u>-</u>	<u>689,256</u>

Notes to the accounts (continued)

The individual funds included above are :-

	Funds at 2021	Movements in Funds as below	Transfers Between funds	Funds at 2022
	£	£	£	£
Religious Services	<u>689,256</u>	<u>87,018</u>	<u>-</u>	<u>776,274</u>
	<u>689,256</u>	<u>87,018</u>	<u>-</u>	<u>776,274</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Religious Services	<u>119,410</u>	<u>32,392</u>	<u>-</u>	<u>87,018</u>
	<u>119,410</u>	<u>32,392</u>	<u>-</u>	<u>87,018</u>

13. Endowment Funds

The charity had no endowment funds in the year ended 2022 or in the year ended 2021.

14. Related Parties

Mr Abdul Rehman Yaqub Bawa and Mr Zubair Abdul Rehman Bawa, trustees are close members related by family.

Accounts

Registered Charity Number 1080427

Islamic Da'wah Council UK

Annual Report & Financial
Statements

31st August 2021

Islamic Da'wah Council UK

Annual Report & Financial Statements

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The Report of the Trustees for the year ended 31st August 2021

Introduction

The trustees present their annual report and accounts for the year ended 31st August 2021.

The Board of Trustees are satisfied with the performance of Islamic Da'wah Council UK during the year and the position at 31st August 2021. The Board 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 trustees have considered the going concern assumption and are not aware of any significant doubts about the charity's ability to continue as a going concern.

Structure, Governance and Management

The charity trustees are responsible for the general control and management of the charity. The trustees meet together as a body three times every year and the trustees are responsible for all decisions taken in relation to running the charity's facilities and the activities provided by the charity. The day-to-day management of the charity's facilities and projects are delegated to staff and volunteers.

The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks.

Objects of the Charity

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

- To advance the Islamic Religion in accordance with the teachings of the Quran, teachings of Prophet Muhammad (Peace be upon Him) and companions (May Allah be pleased with them) according to the interpretation and accepted view of the Ahlus Sunnah wal Jamaa-ah and as expounded by the salafus saaliheen (pious predecessors) of Islam. These are core beliefs in accordance of normative Islam.
- To further Islamic education including the teaching of correct pronunciations in Arabic language (Tajweed).
- To help educate young Muslims so as to develop their physical, mental and spiritual capabilities so that they may grow to full maturity as individuals and members of society.
- To further such other charitable purposes as the trustees may decide from time to time.

Islamic Da'wah Council UK subscribes to pluralism and peaceful coexistence and acknowledges the rights of all to believe as they choose without coercion, fear and intimidation. Our mission is to provide services to British Muslims as well as non-Muslims. Educate through Dawah and advocacy using the Prophetic Model, this includes awareness on the beliefs of Khatam-e-Nubuwwat (Finality of Prophet Muhammed – Peace be Upon Him).

Aims of the Charity

Our primary aim is to make Islamic Dawah Council UK a welcoming place for all the local Muslim community including the wider communities throughout the UK. Those who wish to know more about our faith, including non-Muslims are also welcome to contact or visit our charity to learn about their religion and worship.

Activities and achievements 2021

The charity carries out a wide range of activities in pursuance of its charitable objectives. The trustees consider that these activities, summarized below, provide benefit both to those who attend the Islamic Dawah Council UK (IDC) and the wider communities of UK. Islamic Dawah Council UK provides a centre for our prayers and worship and for the activities associated with our faith. During the year, we offered a range of religious services and activities including:

1. Our prayer hall is open daily during the time of Salaah (Prayer) and on Friday prayers.
2. The charity has assisted number of families on providing information pertaining to marriage, provided guidance on solving Divorce problems affecting the Muslim community living within the Borough of Newham including other neighbouring Boroughs. The local community members are satisfied and grateful for receiving these services.
3. Members of our local community have approached us to seek advice and requested us to provide guidance on various subjects on Islam. We are happy to report that the advice given has assisted a number of people from the local community on various matters raised by them. We have helped and have given advice to many youths and adults who have approached us to talk about way and means of giving up alcohol, smoking and drug addiction.
4. Throughout the year, the Charity organized and delivered a community religious program on awareness on the beliefs of Khatam-e-Nubuwwat (Finality of Prophet Muhammed – Peace be Upon Him). The Charity Scholars, other respected Scholars, and members of the communities attended these events.
5. Our library contains many books on Islam. We have some books from different religions and faiths. The charity uses these books for reference purposes only to people who come to visit our charity to learn, gain knowledge, and have a better understanding of Islam, including the beliefs and facts of the Khatam-e-Nubuwwat (Finality of Prophet Muhammed – Peace be Upon Him). Visitors are able to read these books with the permission of the management and if visitors have any questions or wishes to discuss on various topics of Islam, including the beliefs of Khatam-e-Nubuwwat, (Finality of the Prophet (Peace be Upon Him), we have assisted them with appropriate advice. Any visitors requesting free literatures and leaflets related to Islam and/or beliefs of Khatam-e-Nubuwwat we wish to advise them that these are available on the Charity's website.
6. An essential part of our strategy is education, including the teaching of correct pronunciations in Arabic language (Tajweed). Our Imams and Volunteers have taught Quran with Tajweed to number of people including women, during their visit to Islamic Da'wah Council UK. We also organized a program for the youths to highlight awareness about the importance of Islamic and General education.
7. We discussed, planned and prepared for the Islamic festivals throughout the year, including meeting with the local Moon Sighting Committee to discuss about the moon sightings of the Islamic Festivals.
8. The Charity prepared a Prayer Calendar and distributed it to the local community which is very much appreciated by the local community.
9. The Quran and Hadeeth Dars is taking place which has benefited the local community.
10. The Charity has been actively engaging and participating with the council and local enforcement agencies in relation to Counter Terrorism and keeping community safeguarding. IDC is actively

working with the law enforcement agencies to resolve any issues being faced by local community.

11. Eid ul Fitar and Eid ul Aza Prayers were led by volunteer. It was very joyful for the community who attended the prayers.
12. We are delighted to share that one of our Trustee was nominated by the Newham Council to the BBC London Radio "Covid-19 Hero Award" the trustee volunteered with the Public Health Team to disseminate important information about the Covid-19 to the local community for keeping the public safe during the Covid-19 Pandemic.

COVID-19

The Trustees recognise the unprecedented events because of the Covid19 outbreak; the charity claimed appropriate Grants made available by the Government and has taken steps to close and open its premises as per Government announcements and guidelines for the places of worship.

Due to the Covid-19, the demand for the service had dropped, including use of the IDC premises and some of IDC activities have also paused during lockdowns.

The Trustees furloughed its staff and claimed Coronavirus Job Retention Scheme in line with the guidelines HMRC set out which had saved the costs on payroll. There had been a significant impact from the loss of income from the donations, however the money from the Grants, HMRC CJRS and Business Rates holiday has helped the charity to make for the loss. The charity has sufficient reserves to meet its ongoing expenses, should there be a need for it. Furthermore, our expenditure costs are tightly controlled we do not have any significant commitments. Our regular giving through standing orders is expected to continue and we are also using contact less/chip and pin card donations.

Charity meetings took place via e-communications.

IDC is engaged with the Local Council Public Health and MPS Faith Officer, IDC is assisting them by engaging with our local community and educating them on Covid-19 Public Health Safety and encouraging the community to take up the Covid-19 Vaccine because some members from the community are hesitant on taking up the Covid-19 Vaccine.

Public benefit that is provided by the charity

In setting out our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit. The main focus of our activities is intended to provide the facilities for the community.

Building for the Future

- Currently IDC is engaged with the Local Council Public Health and MPS Faith Officer, IDC is assisting them by engaging with our local community and educating them on Covid-19 Public Health Safety and encouraging the community to take up the Covid-19 Vaccine because some members from the community are hesitant on taking up the Covid-19 Vaccine.
- The premises are not adequate to comfortably accommodate all those who regularly attend Friday prayers. Consequently, we are planning to relocate to a suitable property.
- We continue to place great importance on sharing a good understanding of Islam, including Dawah and advocacy work with our Muslims and non-Muslims community. To organize meetings and exchange ideas with management committee of other local Mosques in the Borough of Newham.
- Work with various government agencies/departments to assist in safeguarding people of the local community, to prevent extremism, violence and hate crime.
- Prepare for forthcoming Islamic festivals.

- Organize a youth sports programs and on integration with the wider community for the youths and adults from the local community.

Name, registered office and constitution of the charity

The full name of the charity is Islamic Da'wah Council UK

The charity was formed as an unincorporated charity on 25 April 2000

Its registered charity number is 1080427

The registered office is 387 Katherine Road, London E7 8LT

The telephone number is 020 8471 4434

Nature of the Governing Document and constitution of the charity

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.

The Board of Trustees are:

Trustee Name

Mr Abdul Bawa

Mr Gulam Dalal

Mr Qaiser Azad

Mr Adeel Ghauri

Mr Zubair Bawa

The Bankers are:-

Barclays Bank

Risk Management

The Trustees are satisfied that all systems are in place or arrangements are in hand to manage the risks that have been identified. Health and Safety is a key priority and COVID secure measures are maintained for regular monitoring and assessments to keep our members and guests safe. Fire and Risk Assessments are regularly undertaken and recorded.

As a registered charity, the association endeavours to assist in community welfare, faith matters and education. All our community facilities and activities are well communicated. We welcome the participation of all in our community and want to make the centre an accessible and welcoming venue where all who wish to know more about the Islamic faith, can gather together to learn about the religion and worship.

Security is reviewed regularly and improved as required with continuous coordination.

Free Reserves

The Charity as at 31st August 2021 had free reserves of £282,952 (2020: £215,128). The charity's focus is on cash flow for financial sustainability. The charity's activities are managed in accordance with cash-flow available.

Going Concern

The Trustees considered 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 trustees have considered

the going concern assumption and are not aware of any significant doubts about the charity's ability to continue as a going concern.

Recruitment and appointment of new trustees

The existing trustees are responsible for the recruitment of new trustees. New Trustees shall be appointed by a resolution of the Trustees passed at a special meeting. In selecting new trustees, we seek to identify people who adhere to teachings of the Quran and the Sunnah of Prophet Muhammed (Peace be upon Him) and can make a contribution to the pursuit of the objects or the management of the charity.

The process involves determining the optimum skills, knowledge and experience mix for the: current operational climate and needs, identifying potential members, promoting and explaining the activities of the Board to potential members. Quality, characteristics and qualifications are decided upon when selecting members of the Board of Trustees.

Relationships between the charity and related parties

The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member to the Board of Trustees. An overview of the organisation and its activities is provided. On-going appropriate training is recommended.

The contribution of volunteers

Islamic Da'wah Council UK has been dependant on volunteer support in order to establish Islamic Da'wah Council and set the foundations for its future success. Volunteers are an important resource in both our faith and community support work. We have volunteers who are involved in our activities who willingly give their time freely. The Trustees are comprised of religious ministers and others, continue to manage the charity on a completely voluntary basis with guidance from the Charity Commission. We encourage all members of the centre to be involved in voluntary activities and share their skills. The Trustees would like to thank all those who have volunteered their time to Islamic Da'wah Council.

Financial Review

Policies on reserves

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead. The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

The principal funding sources was voluntarily donations primarily from the community. The board of trustees are satisfied that the charity's assets are available and adequate to fulfil its obligations in respect of each fund.

Availability and adequacy of assets of each of the funds.

The board of trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 10 to 18.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Statement of Recommended Practice and Section 1A of FRS102. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show incoming resources for the year of a revenue and realised nature of £59,692; (2020: £33,070). A majority of the expenditure is spent on delivering the charitable activities as stated in the Charity's aims and objectives.

Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the best practice and prepare the accounts according to the Statement of Recommended Practice and Section 1A of FRS102.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, 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 Trustees are required to:-

- To prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- 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 law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate 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 regulations made under the charity legislation. 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. The Trustees are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

This report was approved by the board of trustees on **28th April 2022**.

Mr A R Y Bawa

Trustee

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 August 2021

We report on the financial statements of the charity on pages 10 to 18.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charity's Act 2011. The trustees consider that an audit is not required for this under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Basis of independent examiner's report

My examination was carried out in I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records, It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set in the next statement.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention with the examination which gives me cause to believe that in, any material aspect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

The Examiner's relevant professional qualification is: Chartered Certified Accountant.

J Akhtar FCCA DcHA

Virtus FS

Chartered Certified Accountants

The date upon which this report was completed is:-

28 April 2022

Islamic Da'wah Council UK
Statement of Financial Activities
for the year ended 31 August 2021

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2021 £	2021 £	2021 £	2020 £
Income From					
Donation and legacies	4	77,665	-	77,665	59,651
Total income		77,665	-	77,665	59,651
Expenditure On					
Raising funds		-	-	-	-
Charitable activities	5	17,973	-	17,973	26,581
Total expenditure		17,973	-	17,973	26,581
Net income / (Expenditure)		59,692	-	59,692	33,070
Net movement in funds		59,692	-	59,692	33,070
Reconciliation of funds					
Total funds brought forward		629,564	-	629,564	596,494
Total Funds carried forward	12	689,256	-	689,256	629,564

The Statement of Financial Activities includes all gains and losses recognised in the year.
The notes on pages 12 to 18 form an integral part of these accounts.

Islamic Da'wah Council UK
Balance Sheet as at 31 August 2021

	Note s	2021 £	2020 £
<i>The assets and liabilities of the charity:</i>			
Fixed assets			
Tangible assets	8	<u>357,844</u>	<u>365,976</u>
Total fixed assets		<u>357,844</u>	<u>365,976</u>
Current assets			
Debtors	9	-	-
Cash at bank and in hand		<u>379,886</u>	<u>313,579</u>
Total current assets		<u>379,886</u>	<u>313,579</u>
Creditors			
amounts due within one year	10	(14)	(1,531)
Net current assets		<u>379,872</u>	<u>312,048</u>
Total assets less current liabilities		<u>737,716</u>	<u>678,024</u>
Creditors:-			
Amounts due after one year	11	(48,460)	(48,460)
Net assets		<u>689,256</u>	<u>629,564</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds		689,256	629,564
Restricted income funds		-	-
Total charity funds	12	<u>689,256</u>	<u>629,564</u>

The financial statements were approved by the Board of Trustees on **28th April 2022** and were signed on its behalf by:

Mr A R Y Bawa

Trustee

The notes on pages 12 to 18 form an integral part of these accounts.

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Section IA of FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

The charity meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

There were no key judgements made by the trustees which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next accounting period.

c) Income

Income is recognised where the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

d) Expenditure and irrevocable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities, includes the costs undertaken to further the purposes of the charity and their associated costs.
- Raising funds, where the charity incurs costs of fundraising costs.
- Support costs of activities for charitable purposes comprising any costs including salary costs of any staff that are involved with supporting the charitable activities.
- Governance costs shall include all expenditure directly incurred in the management of the charity's assets and compliance with charitable and statutory requirements.

Notes to the accounts (continued)

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:-

There are a number of costs, where it is impracticable to allocate these costs precisely between administration and charitable expenditure and the trustees have allocated such costs on the basis of reasonable estimates as follows: On the basis of salary costs and estimated time spent on different activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets

Individuals fixed assets costing £1,000 or more are capitalised at costs and depreciated over their estimated useful economic life on a straight-line basis. The charity has not acquired any assets over the capitalisation cost of £1,000 in the current year or prior year.

Fixed Assets	2%
Computer and Office equipment	25%

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments in short term deposit accounts.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and Provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

i) Taxation

The charity meets the criteria and tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK taxation purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within the categories covered by Income Tax Act 2007 or Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in the accounts.

j) Funds Accounting

Funds held by the charity are:

- Restricted funds – these are funds which are subject to specific conditions imposed by the donors or when funds are raised for a particular restricted purpose. The Charity at present holds no restricted funds.
- Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Notes to the accounts (continued)

2. Surplus for the financial year

	2021	2020
	£	£
This is stated after crediting:		
Income	59,692	33,070
And after charging:		
Depreciation of owned fixed assets	8,132	8,132

3. Expenses paid to trustees

	2021	2020
	£	£
The aggregate amount of expenses paid to trustees was (travel)	70	-

4. Income by Activity

	Religious services	2021 Total	2020 Total
	£	£	£
<i>Income From</i>			
Donations and legacies	77,665	77,665	59,652
Total Income	<u>77,665</u>	<u>77,665</u>	<u>59,652</u>

Notes to the accounts (continued)

Expenditure

Charitable activities	17,973	17,973	26,581
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Total expenditure	17,973	17,973	26,581
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Net income by activity	59,692	59,692	33,070
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5. Analysis of charitable expenditure by activity

	Religious services Total 2021	Total 2020
Nature of charitable expenditure	£	£
Activities undertaken directly	7,655	15,975
Support costs of charitable activities	10,318	10,606
Total charitable expenditure analysed by activity	17,973	26,581

An explanation of the main features of charitable expenditure is given in note 1 to the accounts

6. Analysis of Total Support Costs by Activity

	Religious services	Total 2021	Total 2020
Nature of support costs	£	£	£
Supporting provision of Religious Services	2,186	2,186	2,474
Depreciation	8,132	8,132	8,132
Total support costs analysed by activity	10,318	10,318	10,606

Notes to the accounts (continued)

7. Staff Costs and Emoluments	2021	2020
	£	£
Gross Salaries	3,984	12,207
Employer's National Insurance	-	-
	<u>3,984</u>	<u>12,207</u>
Numbers of full-time equivalents employees	2021	2020
Religious Services	2	2

Volunteers have donated an unquantifiable amount of time to Islamic Da'wah Council UK of which is impossible to reflect.

There were no fees or other remuneration to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

8. Tangible functional fixed assets

	Land and buildings
	£
Asset cost, valuation or revalued amount	
At 1 September 2020	<u>406,636</u>
At 31 August 2021	<u>406,636</u>
Accumulated depreciation and impairment provisions	
At 1 September 2020	40,660
Charge for the year	<u>8,132</u>
At 31 August 2021	<u>48,792</u>
Net book value	
At 31 August 2020	<u>365,976</u>
At 31 August 2021	<u>357,844</u>

Notes to the accounts (continued)

9. Debtors	2021	2020
	£	£
Other Debtors	-	-

10. Creditors: amounts falling due within one year	2021	2020
	£	£
Other Creditors	14	1,531

11. Creditors: amounts falling due after one year	2021	2020
	£	£
Unsecured loans (acquired for property acquisition)	48,460	48,460

12. Analysis of assets and liabilities representing funds

At 31 August 2021	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Tangible Fixed Assets	357,844	-	357,844
Current Assets	379,886	-	379,886
Current Liabilities	(14)	-	(14)
Long Term Liabilities	(48,460)	-	(48,460)
	<u>689,256</u>	<u>-</u>	<u>689,256</u>

At 1 September 2020	Unrestricted Funds	Restricted funds	Total Funds
Tangible Fixed Assets	365,976	-	365,976
Current Assets	313,579	-	313,579
Current Liabilities	(1,531)	-	(1,531)
Long Term Liabilities	(48,460)	-	(48,460)
	<u>629,564</u>	<u>-</u>	<u>629,564</u>

Notes to the accounts (continued)

The individual funds included above are :-

	Funds at 2020	Movements in Funds as below	Transfers Between funds	Funds at 2021
	£	£	£	£
Religious Services	<u>629,564</u>	<u>59,692</u>	<u>-</u>	<u>689,256</u>
	<u>629,564</u>	<u>59,692</u>	<u>-</u>	<u>689,256</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Religious Services	<u>77,665</u>	<u>17,973</u>	<u>-</u>	<u>59,692</u>
	<u>77,665</u>	<u>17,973</u>	<u>-</u>	<u>59,692</u>

13. Endowment Funds

The charity had no endowment funds in the year ended 2021 or in the year ended 2020.

14. Related Parties

Mr Abdul Rehman Yaqub Bawa and Mr Zubair Abdul Rehman Bawa, trustees are close members related by family.