

Registered Charity Number 1080427

Islamic Da'wah Council UK

Annual Report & Financial  
Statements

31<sup>st</sup> August 2022

# **Islamic Da'wah Council UK**

## **Annual Report & Financial Statements**

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## **The Report of the Trustees for the year ended 31<sup>st</sup> August 2022**

### **Introduction**

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

The Board of Trustees are satisfied with the performance of Islamic Da'wah Council UK during the year and the position at 31<sup>st</sup> 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 31<sup>st</sup> 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 **15<sup>th</sup> 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 £
<b>Income From</b>					
Donation and legacies	4	119,410	-	119,410	77,665
<b>Total income</b>		<b>119,410</b>	<b>-</b>	<b>119,410</b>	<b>77,665</b>
<b>Expenditure On</b>					
Raising funds		-	-	-	-
Charitable activities	5	32,392	-	32,392	17,973
<b>Total expenditure</b>		<b>32,392</b>	<b>-</b>	<b>32,392</b>	<b>17,973</b>
<b>Net income / (Expenditure)</b>		<b>87,018</b>	<b>-</b>	<b>87,018</b>	<b>59,692</b>
<b>Net movement in funds</b>		<b>87,018</b>	<b>-</b>	<b>87,018</b>	<b>59,692</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		<b>689,256</b>	<b>-</b>	<b>689,256</b>	<b>629,564</b>
<b>Total Funds carried forward</b>	12	<b>776,274</b>	<b>-</b>	<b>776,274</b>	<b>689,256</b>

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

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

The financial statements were approved by the Board of Trustees on **15<sup>h</sup> 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
	£	£	£
<b><i>Income From</i></b>			
Donations and legacies	119,410	119,410	77,665
<b>Total Income</b>	<u>119,410</u>	<u>119,410</u>	<u>77,665</u>

**Notes to the accounts (continued)**

**Expenditure**

<b>Charitable activities</b>	32,392	32,392	17,973
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<b>Total expenditure</b>	32,392	32,392	17,973
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<b>Net income by activity</b>	87,018	87,018	59,692
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**5. Analysis of charitable expenditure by activity**

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

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**

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



## Notes to the accounts (continued)

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

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

**Notes to the accounts (continued)**

<b>9. Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other Debtors	-	-

  

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

  

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

**12. Analysis of assets and liabilities representing funds**

<b>At 31 August 2022</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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>

<b>At 1 September 2021</b>	<b>Unrestricted Funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
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 :-

	<b>Funds at 2021</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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

	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Gains &amp; Losses</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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.