

# ISLAMIA ALLAIPUPANI MAIYAM

England & Wales · Charity number 1085336

## Details

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Other names	ISLAMIC DAWAH CENTRE
Status	Registered
Legal form	Other
Registered	2001-03-01
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address 398 High Street North  
London  
E12 6RH

Phone 07508054783

Email [info@idcuk.org](mailto:info@idcuk.org)

Website [www.idcuk.org](http://www.idcuk.org)

## Activities

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**Objects:** (A) TO ADVANCE EDUCATION ACCORDING TO THE SOURCES OF ISLAM, NAMELY THE HOLY SCRIPTURE 'QURAN' AND THE PROPHETIC TRADITIONS 'HADITH'; (B) TO ADVANCE THE ISLAMIC RELIGION; (C) TO RELIEVE POVERTY IN PARTICULAR BUT NOT EXCLUSIVELY OF TAMIL SPEAKING PERSONS RESIDING IN THE UNITED KINGDOM.

**Activities:** 1 To advance education according to the sources of Islam, namely Holy scripture 'Quran' and Prophetic tradition 'Hadith' 2 To advance and practice Islamic faith by conducting daily, weekly and annual congregational prayers 3 To relieve poverty in particular but not exclusively of Tamil speaking persons residing in the United Kingdom

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

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- **Area of benefit:** UNITED KINGDOM AND ELSEWHERE
- Newham

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-11-30	£45,594	£44,233	-	-
2023-11-30	£47,953	£44,685	-	-
2022-11-30	£40,305	£33,192	-	-
2021-11-30	£43,362	£30,152	-	-
2020-11-30	£50,282	£27,098	-	-

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## Trustees

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Name	Role	Appointed
Zaffarullah Ismail	Chair	
MOHAMED GOSSE MARECAR		
SYED MUBARAK SHAIK ALAUDIN		

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**ISLAMIA ALLAIPUPANI MAIYAM**

England & Wales - Charity number 1085336

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# Accounts

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**Charity number: 1085336 (England and Wales)**

**Islamia Allaipupani Maiyam  
(Islamic Dawah Centre)**

**Trustees' report and unaudited financial statements**

**for the year ended 30<sup>th</sup> November 2024**

# **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

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## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Legal and administrative information

<b>Charity number</b>	1085336
<b>Business address</b>	Islamic Dawah Centre 398 High Street North London E12 6RH
<b>Registered office</b>	Islamic Dawah Centre 398 High Street North London E12 6RH
<b>Website</b>	<a href="http://www.idcuk.org">www.idcuk.org</a>
<b>eMail</b>	info@idcuk.org
<b>Trustees</b>	Mr. Zaffarullah Ismail Abdul Rahman Mr. Shaik Alaudin Syed Mubarak Mr. Mohamed Gosse Marecar
<b>Treasurer</b>	Mr. Mohamed Gosse Marecar
<b>Independent Examiners</b>	Abidin & Company Chartered Accountants 112A North Street Hornchurch Essex RM11 1SU
<b>Bankers</b>	Barclays Bank Plc Plaistow Branch 737 Barking Road London E13 9PL

## **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

### **Report of the trustees for the year ended 30<sup>th</sup> November 2024**

The Trustees present their report and the financial statements for the year ended 30<sup>th</sup> November 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Trustees who served during the year and up to the date of this report are set out on page 1.

### **Structure, governance and management**

#### ***Governing document***

The organisation is governed by its constitution which was adopted on 2<sup>nd</sup> April 2000, as amended on 29<sup>th</sup> June 2000. The organisation registered as a charity on 1<sup>st</sup> March 2001. The charity also carries out its activities under the style of Islamic Dawah Centre (IDC).

#### ***Recruitment and appointment of Trustees***

The Trustees hold a wide range of skills and experience essential to the development and good governance of the charity. In the period covered by this report, no new Trustees were appointed.

The Trustees look to grow and strengthen the Board in the coming years in concert with the evolving governance and strategic needs of the charity. Current Trustees can appoint a new member to the charity by ordinary resolution with a simple majority. The maximum number of Trustees of the charity is not limited. In recruiting new Trustees the current full Board fulfils the role of a nomination committee. No plans are in place to recruit further Trustees at this point in time.

#### ***Trustee induction and training***

An induction programme tailored to the knowledge and experience of new recruits is laid on at the charity's premises for new Trustees.

#### ***Organisational structure***

All Trustees are equally responsible for the day-to-day leadership and management of the charity. From time-to-time, individual trustees provide formal reports to the full Board of Trustees during the regular meetings which it holds. Any individual Trustee can consult with the full Board for advice as needed on strategic issues.

#### ***Risk management***

The Board conducts a review of the major risks to which the charity is exposed on a regular basis. A risk register has been established and is maintained by the Board. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

### **Objectives and activities**

#### ***Aim***

Islamia Allaipupani Maiyam is a non-political, religious organisation established in 2000. It is an independent charity providing religious and educational activities catering primarily to Tamil speaking Muslims living in the United Kingdom.

## **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

### **Report of the trustees for the year ended 30<sup>th</sup> November 2024**

#### ***Objectives***

The objects of the charity are to:

1. Advance education according to the sources of Islam, namely the Holy scripture 'Quran' and the Prophetic traditions of the 'Hadith';
2. Advance the Islamic religion;
3. Relieve poverty in particular but not exclusively of Tamil speaking persons residing in the United Kingdom;
4. Provide facilities for library and to organise group meetings and lectures on Islam, primarily in the Tamil language;
5. Publish, issue and distribute all forms of articles, books and periodical magazines on Islamic education;
6. Organise and provide Islamic cultural activities as approved by the sources of Islam;
7. Encourage its members, especially the Muslim adults and children living in this country, to learn the Arabic language and to accustom themselves with the Islamic traditions and culture;
8. Provide a permanent centre for the study and propagation of Islam;
9. Provide and to promote facilities in the field of relief works and aids for the poor of any communities irrespective of their colour, race or religion; and,
10. Co-operate with any other charitable organisation having similar objects to ours.

#### ***Objectives and activities for the period***

The charity's main objectives and activities for the period were to:

1. Grow the fundraising and donor engagement infrastructure;
2. Generate income from major donors and mass audiences;
3. Continue the development of Islamic classes, speeches and debates;
4. Hold regular activities including daily congregational prayers and Friday Sermons;
5. Hold weekly study circle in English and Tamil;
6. Organise and perform Funeral prayers whenever required;
7. Organise, manage and host the annual conference in Tamil attracting audiences from various parts of England;
8. Provide food free of charge for Iftar during the month of Ramadhan;
9. Celebrate the two annual Eid prayers;
10. Conduct Nikkah (Islamic marriage ceremony) when required;
11. Continue to develop the resources needed to become a source of knowledge for all that are interested in Islam; and,
12. Incorporate strategies and practices to promote the community to uphold British values and integrate with the wider British society

#### ***Public benefit statement***

The Trustees have complied with their duty under the Charities Act 2011. The charity's knowledge management, dissemination and communications activities benefit the public by teaching and supporting its patrons and beneficiaries on how to further their faith in Islam and be a good citizen in general

In line with the Charities Act 2011 the charity is committed to raise awareness and appreciation of the impact of good morality and spirituality on the overall well-being of the nation by obeying the law of the land.

# **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

## **Report of the trustees for the year ended 30<sup>th</sup> November 2024**

### **Achievements and performance**

#### *Assessment of achievements*

In accordance with its objectives, we are satisfied with the progress that the charity has made in 2024 to advance the shorter and longer-term goals of the organisation. Achievements include:

1. Maintaining the safeguarding procedures and training being provided to all the members and volunteers.
2. Ongoing maintenance to ensure the Centre is fit for purpose.

#### *Objectives vs. performance*

The charity has achieved its objectives set for this period satisfactorily

### **Financial review**

#### *Review of the financial position of the charity*

The financial position of the charity is set out on pages 7 and 8.

Notably, individual donations and corporate sponsorship received during the course of the year came through advocacy, communications and formal fundraising activities.

### **Plans for future periods**

The charity remains committed to its strategy of carefully building fundraising, disseminating religious information, advocacy and building on its communications platforms to support the charity in its longer-term aim of becoming self-sustaining. In 2025, IDC will continue its efforts to:

1. Build a more diversified audience and expand its reach.
2. Build our communication and advocacy capabilities.
3. Support the growth and development of the IDC staff team.

We are not anticipating any major building works in the near future, only small repairs and renovations. Hence, we are not planning any major fundraising.

### **Funding sources and expenditure**

The principal funding in 2024 came from individual donations, public collection and corporate sponsorship. No investment income is derived from the Charity's reserves.

Expenditure incurred during the period has funded:

- The delivery of planned activities to the highest standard.

IDC is grateful to all its patrons for their regular donations and one-off contributions alike, and all of the in-kind support it has received in the past year.

# Islamia Allaipupani Maiyam (Islamic Dawah Centre)

## Report of the trustees for the year ended 30<sup>th</sup> November 2024

### Reserves policy

The charity's policy on reserves is to maintain reserves such that the budgeted operating and fund generation function costs of the charity can be covered for the next 12 months at any point in time and for future reconstruction and expansion of the charity.

The unrestricted reserves at the year ended 30<sup>th</sup> November 2024 amounted to £564,100 (2023: £562,739).

### Period of account

These financial statements have been prepared for the 12 months ended 30<sup>th</sup> November 2024.

### Statement as to disclosure of information to the independent examiners

So far as the Trustees are aware:

- there is no relevant information of which the charity's independent examiners are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board on ..... 2025 and signed on its behalf by



Shaik Alaudin Syed Mubarak  
Trustee



Mohamed Gosse Marecar  
Trustee

## **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

### **Independent examiner's report to the trustees on the unaudited financial statements of Islamia Allaipupani Mayam (Islamic Dawah Centre)**

I report on the accounts of Islamia Allaipupani Mayam (Islamic Dawah Centre) for the year ended 30<sup>th</sup> November 2024 as set out on pages 7 to 13.

#### **Respective responsibilities of trustees and independent examiner**

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 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 and the report is limited to those matters set out in the statement below.

#### **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, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Abidin & Company**  
**Chartered Accountants**  
**112A North Street**  
**Hornchurch**  
**Essex**  
**RM11 1SU**

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Statement of financial activities for the year ended 30<sup>th</sup> November 2024

	Notes	Unrestricted funds £	2024 Total £	2023 Total £
<b>Incoming resources</b>				
Incoming resources from generated funds:				
Voluntary income	2	45,594	45,594	47,953
Activities for generating funds	3	-	-	-
<b>Total incoming resources</b>		<u>45,594</u>	<u>45,594</u>	<u>47,953</u>
<b>Resources expended</b>				
Charitable activities	4	43,620	43,620	44,001
Other resources expended	5	613	613	684
<b>Total resources expended</b>		<u>44,233</u>	<u>44,233</u>	<u>44,685</u>
<b>Net incoming resources for the year</b>	6	1,361	1,361	3,268
Total funds brought forward		562,739	562,739	559,471
<b>Total funds carried forward</b>		<u>564,100</u>	<u>564,100</u>	<u>562,739</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

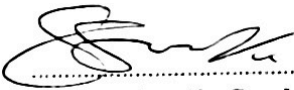
All of the above amounts relate to continuing activities.

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Balance sheet as at 30<sup>th</sup> November 2024

	Notes	£	2024 £	£	2023 £
<b>Fixed assets</b>					
Tangible assets	10		487,717		487,939
<b>Current assets</b>					
Cash at bank		84,997		81,367	
		<u>84,997</u>		<u>81,367</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(8,614)</u>		<u>(6,567)</u>	
<b>Net current assets</b>			76,383		74,800
<b>Net assets</b>			<u><u>564,100</u></u>		<u><u>562,739</u></u>
<b>Funds</b>	12				
Unrestricted income funds	13		564,100		562,739
<b>Total funds</b>			<u><u>564,100</u></u>		<u><u>562,739</u></u>

The financial statements were approved by the board of trustees on ..... 2025 and signed on its behalf by

  
.....  
**Shaik Alaudin Syed Mubarak**  
Trustee

  
.....  
**Mohamed Gosse Marecar**  
Trustee

# Islamia Allaipupani Maiyam (Islamic Dawah Centre)

## Notes to the financial statements for the year ended 30<sup>th</sup> November 2024

### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

#### 1.1. Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019)' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### 1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of subscriptions and donations and it is included in full in the statement of financial activities when receivable.

Donated services and facilities are included at the value to the charity only where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

#### 1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services towards the objects of the Charity. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs comprise those costs necessary to manage and administer the charity and which cannot be directly attributable to a particular activity.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity

#### 1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold properties	-	Nil
Fixtures, fittings and furniture	-	10% reducing balance

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Notes to the financial statements for the year ended 30<sup>th</sup> November 2024

#### 2. Voluntary income

	Unrestricted funds £	2024 Total £	2023 Total £
Subscriptions and donations received	45,594	45,594	47,953
	<u>45,594</u>	<u>45,594</u>	<u>47,953</u>

#### 3. Activities for generating funds

	Unrestricted funds £	2024 Total £	2023 Total £
Books, calendars and jewellery sales	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

#### 4. Costs of charitable activities

	Activities undertaken directly £	Support costs £	2024 Total £	2023 Total £
Wages	28,890	-	28,890	28,342
Pension	492	-	492	476
Training	-	-	-	158
Conference expenses	4,695	-	4,695	5,850
Rates and water	-	754	754	930
Light and heat	-	3,493	3,493	4,493
Insurance	-	991	991	835
Repairs, cleaning and maintenance	-	3,877	3,877	2,542
Equipment expensed	-	232	232	330
Telephone and internet	-	86	86	-
Printing and stationery	-	110	110	45
	<u>34,077</u>	<u>9,543</u>	<u>43,620</u>	<u>44,001</u>

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Notes to the financial statements for the year ended 30<sup>th</sup> November 2024

#### 5. Other resources expended

	<b>Unrestricted funds</b>	<b>2024 Total</b>	<b>2023 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Depreciation on fixtures, fittings and furniture	223	223	247
Bank charges	290	290	287
Sundry	100	100	150
	<u>613</u>	<u>613</u>	<u>684</u>

#### 6. Net incoming resources for the year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	223	247

#### 7. Employees

<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	28,890	28,342
Pension	492	476
Training	-	158
	<u>29,382</u>	<u>28,976</u>

#### Number of employees

The average monthly numbers of employees and trustees during the year was as follows:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Trustees	3	3
Staff	2	2
	<u>5</u>	<u>5</u>

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Notes to the financial statements for the year ended 30<sup>th</sup> November 2024

#### 8. Trustees' emoluments

None of the trustees were remunerated for their services during the period.

#### 9. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

#### 10. Tangible fixed assets

	<b>Freehold property</b>	<b>Fixtures, fittings and furniture</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 <sup>st</sup> December 2023	485,719	7,882	493,601
At 30 <sup>th</sup> November 2024	<u>485,719</u>	<u>7,882</u>	<u>493,601</u>
<b>Depreciation</b>			
At 1 <sup>st</sup> December 2023	-	5,661	5,661
Charge for the year	-	223	223
At 30 <sup>th</sup> November 2024	<u>-</u>	<u>5,884</u>	<u>5,884</u>
<b>Net book values</b>			
At 30 <sup>th</sup> November 2024	<u>485,719</u>	<u>1,998</u>	<u>487,717</u>
At 30 <sup>th</sup> November 2023	<u>485,719</u>	<u>2,220</u>	<u>487,939</u>

#### 11. Creditors: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other taxes and social security	1,327	1,238
Pension provider	519	519
Other creditors	6,768	4,810
	<u>8,614</u>	<u>6,567</u>

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Notes to the financial statements for the year ended 30<sup>th</sup> November 2024

#### 12. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 30 <sup>th</sup> November 2024 as represented by:		
Tangible fixed assets	487,717	487,717
Current assets	84,997	84,997
Current liabilities	(8,614)	(8,614)
	<u>564,100</u>	<u>564,100</u>

#### 13. Unrestricted funds

	At 1 <sup>st</sup> December 2023 £	Incoming resources £	Outgoing resources £	At 30 <sup>th</sup> November 2024 £
General fund	562,739	45,594	(44,233)	564,100
	<u>562,739</u>	<u>45,594</u>	<u>(44,233)</u>	<u>564,100</u>

#### Purposes of unrestricted funds

The purpose of the unrestricted fund is for general charitable purposes that comply with the charity's objectives as set out in the Trustees' Report.

#### 14. Controlling interest

The charity has no overall controlling party.

**ISLAMIA ALLAIPUPANI MAIYAM**

England & Wales - Charity number 1085336

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# Accounts

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**Charity number: 1085336 (England and Wales)**

**Islamia Allaipupani Maiyam  
(Islamic Dawah Centre)**

**Trustees' report and unaudited financial statements**

**for the year ended 30<sup>th</sup> November 2023**

# **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

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<b>Business address</b>	Islamic Dawah Centre 398 High Street North London E12 6RH
<b>Registered office</b>	Islamic Dawah Centre 398 High Street North London E12 6RH
<b>Website</b>	<a href="http://www.idcuk.org">www.idcuk.org</a>
<b>eMail</b>	info@idcuk.org
<b>Trustees</b>	Mr. Zaffarullah Ismail Abdul Rahman Mr. Shaik Alaudin Syed Mubarak Mr. Mohamed Gosse Marecar
<b>Treasurer</b>	Mr. Mohamed Gosse Marecar
<b>Independent Examiners</b>	Abidin & Company Chartered Accountants 112A North Street Hornchurch Essex RM11 1SU
<b>Bankers</b>	Barclays Bank Plc Plaistow Branch 737 Barking Road London E13 9PL

## **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

### **Report of the trustees for the year ended 30<sup>th</sup> November 2023**

The Trustees present their report and the financial statements for the year ended 30<sup>th</sup> November 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Trustees who served during the year and up to the date of this report are set out on page 1.

### **Structure, governance and management**

#### ***Governing document***

The organisation is governed by its constitution which was adopted on 2<sup>nd</sup> April 2000, as amended on 29<sup>th</sup> June 2000. The organisation registered as a charity on 1<sup>st</sup> March 2001. The charity also carries out its activities under the style of Islamic Dawah Centre (IDC).

#### ***Recruitment and appointment of Trustees***

The Trustees hold a wide range of skills and experience essential to the development and good governance of the charity. In the period covered by this report, no new Trustees were appointed.

The Trustees look to grow and strengthen the Board in the coming years in concert with the evolving governance and strategic needs of the charity. Current Trustees can appoint a new member to the charity by ordinary resolution with a simple majority. The maximum number of Trustees of the charity is not limited. In recruiting new Trustees the current full Board fulfils the role of a nomination committee. No plans are in place to recruit further Trustees at this point in time.

#### ***Trustee induction and training***

An induction programme tailored to the knowledge and experience of new recruits is laid on at the charity's premises for new Trustees.

#### ***Organisational structure***

All Trustees are equally responsible for the day-to-day leadership and management of the charity. From time-to-time, individual trustees provide formal reports to the full Board of Trustees during the regular meetings which it holds. Any individual Trustee can consult with the full Board for advice as needed on strategic issues.

#### ***Risk management***

The Board conducts a review of the major risks to which the charity is exposed on a regular basis. A risk register has been established and is maintained by the Board. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

### **Objectives and activities**

#### ***Aim***

Islamia Allaipupani Maiyam is a non-political, religious organisation established in 2000. It is an independent charity providing religious and educational activities catering primarily to Tamil speaking Muslims living in the United Kingdom.

## **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

### **Report of the trustees for the year ended 30<sup>th</sup> November 2023**

#### ***Objectives***

The objects of the charity are to:

1. Advance education according to the sources of Islam, namely the Holy scripture ‘Quran’ and the Prophetic traditions of the ‘Hadith’;
2. Advance the Islamic religion;
3. Relieve poverty in particular but not exclusively of Tamil speaking persons residing in the United Kingdom;
4. Provide facilities for library and to organise group meetings and lectures on Islam, primarily in the Tamil language;
5. Publish, issue and distribute all forms of articles, books and periodical magazines on Islamic education;
6. Organise and provide Islamic cultural activities as approved by the sources of Islam;
7. Encourage its members, especially the Muslim adults and children living in this country, to learn the Arabic language and to accustom themselves with the Islamic traditions and culture;
8. Provide a permanent centre for the study and propagation of Islam;
9. Provide and to promote facilities in the field of relief works and aids for the poor of any communities irrespective of their colour, race or religion; and,
10. Co-operate with any other charitable organisation having similar objects to ours.

#### ***Objectives and activities for the period***

The charity's main objectives and activities for the period were to:

1. Grow the fundraising and donor engagement infrastructure;
2. Generate income from major donors and mass audiences;
3. Continue the development of Islamic classes, speeches and debates;
4. Hold regular activities including daily congregational prayers and Friday Sermons;
5. Hold evening Arabic school for children aged between 5 and 15 from Monday to Friday;
6. Hold weekly study circle in English and Tamil;
7. Organise and perform Funeral prayers whenever required;
8. Organise, manage and host the annual conference in Tamil attracting audiences from various parts of England;
9. Provide food free of charge for Iftar during the month of Ramadhan;
10. Celebrate the two annual Eid prayers;
11. Conduct Nikkah (Islamic marriage ceremony) when required;
12. Continue to develop the resources needed to become a source of knowledge for all that are interested in Islam; and,
13. Incorporate strategies and practices to promote the community to uphold British values and integrate with the wider British society

#### ***Public benefit statement***

The Trustees have complied with their duty under the Charities Act 2011. The charity's knowledge management, dissemination and communications activities benefit the public by teaching and supporting its patrons and beneficiaries on how to further their faith in Islam and be a good citizen in general

In line with the Charities Act 2011 the charity is committed to raise awareness and appreciation of the impact of good morality and spirituality on the overall well-being of the nation by obeying the law of the land.

# **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

## **Report of the trustees for the year ended 30<sup>th</sup> November 2023**

### **Achievements and performance**

#### *Assessment of achievements*

In accordance with its objectives, we are satisfied with the progress that the charity has made in 2023 to advance the shorter and longer-term goals of the organisation. Achievements include:

1. Revised the Safeguarding procedures and Training proposed to provide to all the members and volunteers
2. To ensure the Centre is fit for purpose.
3. Ongoing maintenance of the centre, including recent renovation of Ablution area

#### *Objectives vs. performance*

The charity has achieved its objectives set for this period satisfactorily

### **Financial review**

#### *Review of the financial position of the charity*

The financial position of the charity is set out on pages 7 and 8.

Notably, individual donations and corporate sponsorship received during the course of the year came through advocacy, communications and formal fundraising activities.

### **Plans for future periods**

The charity remains committed to its strategy of carefully building fundraising, disseminating religious information, advocacy and building on its communications platforms to support the charity in its longer-term aim of becoming self-sustaining. In 2024, IDC will continue its efforts to:

1. Build a more diversified audience and expand its reach.
2. Build our communication and advocacy capabilities.
3. Support the growth and development of the IDC staff team.

We are not anticipating any major building works in the near future, only small repairs and renovations. Hence, we are not planning any major fundraising.

### **Funding sources and expenditure**

The principal funding in 2023 came from individual donations, public collection and corporate sponsorship. No investment income is derived from the Charity's reserves.

Expenditure incurred during the period has funded:

- The delivery of planned activities to the highest standard.

IDC is grateful to all its patrons for their regular donations and one-off contributions alike, and all of the in-kind support it has received in the past year.

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Report of the trustees for the year ended 30<sup>th</sup> November 2023

#### Reserves policy

The charity's policy on reserves is to maintain reserves such that the budgeted operating and fund generation function costs of the charity can be covered for the next 12 months at any point in time and for future reconstruction and expansion of the charity.

The unrestricted reserves at the year ended 30<sup>th</sup> November 2023 amounted to £562,739 (2022: £559,471).

#### Period of account

These financial statements have been prepared for the 12 months ended 30<sup>th</sup> November 2023.

#### Statement as to disclosure of information to the independent examiners

So far as the Trustees are aware:

- there is no relevant information of which the charity's independent examiners are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

#### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board on 25<sup>th</sup> September 2024 and signed on its behalf by



.....  
**Shaik Alaudin Syed Mubarak**  
Trustee



.....  
**Mohamed Gosse Marecar**  
Trustee

## **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

### **Independent examiner's report to the trustees on the unaudited financial statements of Islamia Allaipupani Mayam (Islamic Dawah Centre)**

I report on the accounts of Islamia Allaipupani Mayam (Islamic Dawah Centre) for the year ended 30<sup>th</sup> November 2023 as set out on pages 7 to 13.

#### **Respective responsibilities of trustees and independent examiner**

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

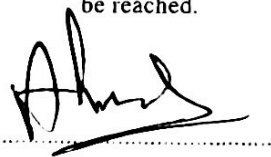
#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 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 and the report is limited to those matters set out in the statement below.

#### **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, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Abidin & Company**  
**Chartered Accountants**  
**112A North Street**  
**Hornchurch**  
**Essex**  
**RM11 1SU**

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Statement of financial activities for the year ended 30<sup>th</sup> November 2023

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
<b>Incoming resources</b>				
Incoming resources from generated funds:				
Voluntary income	2	47,953	47,953	40,305
Activities for generating funds	3	-	-	-
Other government income				
JRS grant		-	-	-
<b>Total incoming resources</b>		<u>47,953</u>	<u>47,953</u>	<u>40,305</u>
<b>Resources expended</b>				
Charitable activities	4	44,001	44,001	31,940
Other resources expended	5	684	684	1,252
<b>Total resources expended</b>		<u>44,685</u>	<u>44,685</u>	<u>33,192</u>
<b>Net incoming resources for the year</b>	6	3,268	3,268	7,113
Total funds brought forward		559,471	559,471	552,358
<b>Total funds carried forward</b>		<u>562,739</u>	<u>562,739</u>	<u>559,471</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

**Balance sheet  
as at 30<sup>th</sup> November 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		487,939		488,185
<b>Current assets</b>					
Cash at bank		81,367		75,799	
		<u>81,367</u>		<u>75,799</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(6,567)</u>		<u>(4,513)</u>	
<b>Net current assets</b>			74,800		71,286
<b>Net assets</b>			<u><u>562,739</u></u>		<u><u>559,471</u></u>
<b>Funds</b>					
Unrestricted income funds	12		562,739		559,471
	13				
<b>Total funds</b>			<u><u>562,739</u></u>		<u><u>559,471</u></u>

The financial statements were approved by the board of trustees on 25<sup>th</sup> September 2024 and signed on its behalf by



Shaik Alaudin Syed Mubarak  
Trustee



Mohamed Gosse Marecar  
Trustee

# Islamia Allaipupani Maiyam (Islamic Dawah Centre)

## Notes to the financial statements for the year ended 30<sup>th</sup> November 2023

### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

#### 1.1. Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019)' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### 1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of subscriptions and donations and it is included in full in the statement of financial activities when receivable.

Donated services and facilities are included at the value to the charity only where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

#### 1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services towards the objects of the Charity. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs comprise those costs necessary to manage and administer the charity and which cannot be directly attributable to a particular activity.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity

#### 1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold properties	-	Nil
Fixtures, fittings and furniture	-	10% reducing balance

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Notes to the financial statements for the year ended 30<sup>th</sup> November 2023

#### 2. Voluntary income

	Unrestricted funds £	2023 Total £	2022 Total £
Subscriptions and donations received	47,953	47,953	40,305
	<u>47,953</u>	<u>47,953</u>	<u>40,305</u>

#### 3. Activities for generating funds

	Unrestricted funds £	2023 Total £	2022 Total £
Books, calendars and jewellery sales	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

#### 4. Costs of charitable activities

	Activities undertaken directly £	Support costs £	2023 Total £	2022 Total £
Wages	28,342	-	28,342	26,702
Pension	476	-	476	428
Training	158	-	158	-
Conference expenses	5,850	-	5,850	-
Rates and water	-	930	930	2,011
Light and heat	-	4,493	4,493	1,131
Insurance	-	835	835	745
Repairs, cleaning and maintenance	-	2,542	2,542	543
Equipment expensed	-	330	330	-
Telephone and internet	-	-	-	30
Printing and stationery	-	45	45	350
	<u>34,826</u>	<u>9,175</u>	<u>44,001</u>	<u>31,940</u>

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Notes to the financial statements for the year ended 30<sup>th</sup> November 2023

#### 5. Other resources expended

	<b>Unrestricted funds</b>	<b>2023 Total</b>	<b>2022 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Legal and professional fees	-	-	691
Depreciation on fixtures, fittings and furniture	247	247	274
Bank charges	287	287	287
Sundry	150	150	-
	<u>684</u>	<u>684</u>	<u>1,252</u>

#### 6. Net incoming resources for the year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	247	274

#### 7. Employees

<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	28,342	26,702
Pension	476	428
Training	158	-
	<u>28,976</u>	<u>27,130</u>

#### Number of employees

The average monthly numbers of employees and trustees during the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Trustees	3	3
Staff	2	2
	<u>5</u>	<u>5</u>

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Notes to the financial statements for the year ended 30<sup>th</sup> November 2023

#### 8. Trustees' emoluments

None of the trustees were remunerated for their services during the period.

#### 9. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

#### 10. Tangible fixed assets

	<b>Freehold property</b>	<b>Fixtures, fittings and furniture</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 <sup>st</sup> December 2022	485,719	7,882	491,601
At 30 <sup>th</sup> November 2023	<u>485,719</u>	<u>7,882</u>	<u>493,601</u>
<b>Depreciation</b>			
At 1 <sup>st</sup> December 2022	-	5,415	5,415
Charge for the year	-	247	247
At 30 <sup>th</sup> November 2023	<u>-</u>	<u>5,662</u>	<u>5,662</u>
<b>Net book values</b>			
At 30 <sup>th</sup> November 2023	<u>485,719</u>	<u>2,220</u>	<u>487,939</u>
At 30 <sup>th</sup> November 2022	<u>485,719</u>	<u>2,466</u>	<u>488,185</u>

#### 11. Creditors: amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other taxes and social security	1,238	786
Pension provider	519	512
Other creditors	4,810	3,215
	<u>6,567</u>	<u>4,513</u>

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Notes to the financial statements for the year ended 30<sup>th</sup> November 2023

#### 12. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 30 <sup>th</sup> November 2023 as represented by:		
Tangible fixed assets	487,939	488,185
Current assets	81,367	75,799
Current liabilities	(6,567)	(4,513)
	<u>562,739</u>	<u>559,471</u>

#### 13. Unrestricted funds

	At 1 <sup>st</sup> December 2022 £	Incoming resources £	Outgoing resources £	At 30 <sup>th</sup> November 2023 £
General fund	559,471	47,953	(44,685)	562,739
	<u>559,471</u>	<u>47,953</u>	<u>(44,685)</u>	<u>562,739</u>

#### Purposes of unrestricted funds

The purpose of the unrestricted fund is for general charitable purposes that comply with the charity's objectives as set out in the Trustees' Report.

#### 14. Controlling interest

The charity has no overall controlling party.

**ISLAMIA ALLAIPUPANI MAIYAM**

England & Wales - Charity number 1085336

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# Accounts

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**Charity number: 1085336 (England and Wales)**

**Islamia Allaipupani Maiyam  
(Islamic Dawah Centre)**

**Trustees' report and unaudited financial statements**

**for the year ended 30<sup>th</sup> November 2022**

# **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

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## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Legal and administrative information

<b>Charity number</b>	1085336
<b>Business address</b>	Islamic Dawah Centre 398 High Street North London E12 6RH
<b>Registered office</b>	Islamic Dawah Centre 398 High Street North London E12 6RH
<b>Website</b>	<a href="http://www.idcuk.org">www.idcuk.org</a>
<b>eMail</b>	info@idcuk.org
<b>Trustees</b>	Mr. Zaffarullah Ismail Abdul Rahman Mr. Shaik Alaudin Syed Mubarak Mr. Mohamed Gosse Marecar
<b>Treasurer</b>	Mr. Mohamed Gosse Marecar
<b>Independent Examiners</b>	Abidin & Company Chartered Accountants 112A North Street Hornchurch Essex RM11 1SU
<b>Bankers</b>	Barclays Bank Plc Plaistow Branch 737 Barking Road London E13 9PL

## **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

### **Report of the trustees for the year ended 30<sup>th</sup> November 2022**

The Trustees present their report and the financial statements for the year ended 30<sup>th</sup> November 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Trustees who served during the year and up to the date of this report are set out on page 1.

### **Structure, governance and management**

#### ***Governing document***

The organisation is governed by its constitution which was adopted on 2<sup>nd</sup> April 2000, as amended on 29<sup>th</sup> June 2000. The organisation registered as a charity on 1<sup>st</sup> March 2001. The charity also carries out its activities under the style of Islamic Dawah Centre (IDC).

#### ***Recruitment and appointment of Trustees***

The Trustees hold a wide range of skills and experience essential to the development and good governance of the charity. In the period covered by this report, no new Trustees were appointed.

The Trustees look to grow and strengthen the Board in the coming years in concert with the evolving governance and strategic needs of the charity. Current Trustees can appoint a new member to the charity by ordinary resolution with a simple majority. The maximum number of Trustees of the charity is not limited. In recruiting new Trustees the current full Board fulfils the role of a nomination committee. No plans are in place to recruit further Trustees at this point in time.

#### ***Trustee induction and training***

An induction programme tailored to the knowledge and experience of new recruits is laid on at the charity's premises for new Trustees.

#### ***Organisational structure***

All Trustees are equally responsible for the day-to-day leadership and management of the charity. From time-to-time, individual trustees provide formal reports to the full Board of Trustees during the regular meetings which it holds. Any individual Trustee can consult with the full Board for advice as needed on strategic issues.

#### ***Risk management***

The Board conducts a review of the major risks to which the charity is exposed on a regular basis. A risk register has been established and is maintained by the Board. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

### **Objectives and activities**

#### ***Aim***

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## **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

### **Report of the trustees for the year ended 30<sup>th</sup> November 2022**

#### ***Objectives***

The objects of the charity are to:

1. Advance education according to the sources of Islam, namely the Holy scripture ‘Quran’ and the Prophetic traditions of the ‘Hadith’;
2. Advance the Islamic religion;
3. Relieve poverty in particular but not exclusively of Tamil speaking persons residing in the United Kingdom;
4. Provide facilities for library and to organise group meetings and lectures on Islam, primarily in the Tamil language;
5. Publish, issue and distribute all forms of articles, books and periodical magazines on Islamic education;
6. Organise and provide Islamic cultural activities as approved by the sources of Islam;
7. Encourage its members, especially the Muslim adults and children living in this country, to learn the Arabic language and to accustom themselves with the Islamic traditions and culture;
8. Provide a permanent centre for the study and propagation of Islam;
9. Provide and to promote facilities in the field of relief works and aids for the poor of any communities irrespective of their colour, race or religion; and,
10. Co-operate with any other charitable organisation having similar objects to ours.

#### ***Objectives and activities for the period***

The charity's main objectives and activities for the period were to:

1. Grow the fundraising and donor engagement infrastructure;
2. Generate income from major donors and mass audiences;
3. Continue the development of Islamic classes, speeches and debates;
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7. Organise and perform Funeral prayers whenever required;
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10. Celebrate the two annual Eid prayers;
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12. Continue to develop the resources needed to become a source of knowledge for all that are interested in Islam; and,
13. Incorporate strategies and practices to promote the community to uphold British values and integrate with the wider British society

#### ***Public benefit statement***

The Trustees have complied with their duty under the Charities Act 2011. The charity's knowledge management, dissemination and communications activities benefit the public by teaching and supporting its patrons and beneficiaries on how to further their faith in Islam and be a good citizen in general

In line with the Charities Act 2011 the charity is committed to raise awareness and appreciation of the impact of good morality and spirituality on the overall well-being of the nation by obeying the law of the land.

# **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

## **Report of the trustees for the year ended 30<sup>th</sup> November 2022**

### **Achievements and performance**

#### *Assessment of achievements*

In accordance with its objectives, we are satisfied with the progress that the charity has made in 2022 to advance the shorter and longer-term goals of the organisation. Achievements include:

1. Revised the Safeguarding procedures and Training proposed to provide to all the members and volunteers
2. To ensure the Centre is fit for purpose after emerging from COVID restrictions.
3. Ongoing maintenance of the centre, including recent renovation of Ablution area

#### *Objectives vs. performance*

The charity has achieved its objectives set for this period satisfactorily

### **Financial review**

#### *Review of the financial position of the charity*

The financial position of the charity is set out on pages 7 and 8.

Notably, individual donations and corporate sponsorship received during the course of the year came through advocacy, communications and formal fundraising activities.

### **Plans for future periods**

The charity remains committed to its strategy of carefully building fundraising, disseminating religious information, advocacy and building on its communications platforms to support the charity in its longer-term aim of becoming self-sustaining. In 2023, IDC will continue its efforts to:

1. Build a more diversified audience and expand its reach.
2. Build our communication and advocacy capabilities.
3. Support the growth and development of the IDC staff team.

We are not anticipating any major building works in the near future, only small repairs and renovations. Hence, we are not planning any major fundraising.

### **Funding sources and expenditure**

The principal funding in 2022 came from individual donations, public collection and corporate sponsorship. No investment income is derived from the Charity's reserves.

Expenditure incurred during the period has funded:

- The delivery of planned activities to the highest standard.

IDC is grateful to all its patrons for their regular donations and one-off contributions alike, and all of the in-kind support it has received in the past year.

# Islamia Allaipupani Maiyam (Islamic Dawah Centre)

## Report of the trustees for the year ended 30<sup>th</sup> November 2022

### Reserves policy

The charity's policy on reserves is to maintain reserves such that the budgeted operating and fund generation function costs of the charity can be covered for the next 12 months at any point in time and for future reconstruction and expansion of the charity.

The unrestricted reserves at the year ended 30<sup>th</sup> November 2022 amounted to £559,471 (2021: £552,358).

### Period of account

These financial statements have been prepared for the 12 months ended 30<sup>th</sup> November 2022.

### Statement as to disclosure of information to the independent examiners

So far as the Trustees are aware

- there is no relevant information of which the charity's independent examiners are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board on ..... 2023 and signed on its behalf by



Shaik Alaudin Syed Mubarak  
Trustee



Mohamed Gosse Marecar  
Trustee

## **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

### **Independent examiner's report to the trustees on the unaudited financial statements of Islamia Allaipupani Mayam (Islamic Dawah Centre)**

I report on the accounts of Islamia Allaipupani Mayam (Islamic Dawah Centre) for the year ended 30<sup>th</sup> November 2022 as set out on pages 7 to 13.

#### **Respective responsibilities of trustees and independent examiner**

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 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 and the report is limited to those matters set out in the statement below.

#### **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, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Abidin & Company**  
**Chartered Accountants**  
**112A North Street**  
**Hornchurch**  
**Essex**  
**RM11 1SU**

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Statement of financial activities for the year ended 30<sup>th</sup> November 2022

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
<b>Incoming resources</b>				
Incoming resources from generated funds:				
Voluntary income	2	40,305	40,305	42,341
Activities for generating funds	3	-	-	150
Other government income				
JRS grant		-	-	871
<b>Total incoming resources</b>		<u>40,305</u>	<u>40,305</u>	<u>43,362</u>
<b>Resources expended</b>				
Charitable activities	4	31,940	31,940	29,548
Other resources expended	5	1,252	1,252	604
<b>Total resources expended</b>		<u>33,192</u>	<u>33,192</u>	<u>30,152</u>
<b>Net incoming resources for the year</b>	6	7,113	7,113	13,210
Total funds brought forward		552,358	552,358	539,148
<b>Total funds carried forward</b>		<u>559,471</u>	<u>559,471</u>	<u>552,358</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

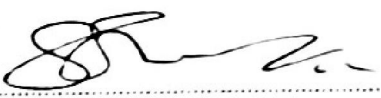
All of the above amounts relate to continuing activities.

**Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

**Balance sheet  
as at 30<sup>th</sup> November 2022**

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		488,185		486,459
<b>Current assets</b>					
Cash at bank		75,799		67,543	
		<u>75,799</u>		<u>67,543</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(4,513)</u>		<u>(1,644)</u>	
<b>Net current assets</b>			71,286		65,899
<b>Net assets</b>			<u>559,471</u>		<u>552,358</u>
<b>Funds</b>	12				
Unrestricted income funds	13		559,471		552,358
<b>Total funds</b>			<u>559,471</u>		<u>552,358</u>

The financial statements were approved by the board of trustees on ..... 2023 and signed on its behalf by

  
.....  
**Shaik Alaudin Syed Mubarak**  
Trustee

  
.....  
**Mohamed Gosse Marecar**  
Trustee

# Islamia Allaipupani Maiyam (Islamic Dawah Centre)

## Notes to financial statements for the year ended 30<sup>th</sup> November 2022

### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

#### 1.1. Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019)' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### 1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of subscriptions and donations and it is included in full in the statement of financial activities when receivable.

Donated services and facilities are included at the value to the charity only where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

#### 1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services towards the objects of the Charity. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs comprise those costs necessary to manage and administer the charity and which cannot be directly attributable to a particular activity.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity

#### 1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold properties	-	Nil
Fixtures, fittings and furniture	-	10% reducing balance

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Notes to financial statements for the year ended 30<sup>th</sup> November 2022

#### 2. Voluntary income

	Unrestricted funds £	2022 Total £	2021 Total £
Subscriptions and donations received	40,305	40,305	42,341
	<u>40,305</u>	<u>40,305</u>	<u>42,341</u>

#### 3. Activities for generating funds

	Unrestricted funds £	2022 Total £	2021 Total £
Books, calendars and jewellery sales	-	-	150
	<u>-</u>	<u>-</u>	<u>150</u>

#### 4. Costs of charitable activities

	Activities undertaken directly £	Support costs £	2022 Total £	2021 Total £
Wages	26,702	-	26,702	25,250
Pension	428	-	428	384
Rates and water	-	2,011	2,011	419
Light and heat	-	1,131	1,131	1,487
Insurance	-	745	745	720
Repairs, cleaning and maintenance	-	543	543	1,181
Telephone and internet	-	30	30	107
Printing and stationery	-	350	350	-
	<u>27,130</u>	<u>4,810</u>	<u>31,940</u>	<u>29,548</u>

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Notes to financial statements for the year ended 30<sup>th</sup> November 2022

#### 5. Other resources expended

	<b>Unrestricted funds</b>	<b>2022 Total</b>	<b>2021 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Legal and professional fees	691	691	-
Depreciation on fixtures, fittings and furniture	274	274	305
Bank charges	287	287	299
	<u>1,252</u>	<u>1,252</u>	<u>604</u>

#### 6. Net incoming resources for the year

	<b>2022</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	274	305

#### 7. Employees

<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	26,702	25,250
Pension	428	384
	<u>27,130</u>	<u>25,634</u>

#### Number of employees

The average monthly numbers of employees and trustees during the year was as follows:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Trustees	3	3
Staff	2	2
	<u>5</u>	<u>5</u>

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Notes to financial statements for the year ended 30<sup>th</sup> November 2022

#### 8. Trustees' emoluments

None of the trustees were remunerated for their services during the period.

#### 9. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

#### 10. Tangible fixed assets

	<b>Freehold property</b>	<b>Fixtures, fittings and furniture</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 <sup>st</sup> December 2021	483,719	7,882	491,601
Additions	2,000	-	2,000
At 30 <sup>th</sup> November 2022	<u>485,719</u>	<u>7,882</u>	<u>493,601</u>
<b>Depreciation</b>			
At 1 <sup>st</sup> December 2021	-	5,142	5,142
Charge for the year	-	274	274
At 30 <sup>th</sup> November 2022	<u>-</u>	<u>5,416</u>	<u>5,416</u>
<b>Net book values</b>			
At 30 <sup>th</sup> November 2022	<u>485,719</u>	<u>2,466</u>	<u>488,185</u>
At 30 <sup>th</sup> November 2021	<u>483,719</u>	<u>2,740</u>	<u>486,459</u>

#### 11. Creditors: amounts falling due within one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other taxes and social security	786	309
Pension provider	512	492
Other creditors	3,215	843
	<u>4,513</u>	<u>1,644</u>

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Notes to financial statements for the year ended 30<sup>th</sup> November 2022

#### 12. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 30 <sup>th</sup> November 2022 as represented by:		
Tangible fixed assets	488,185	488,185
Current assets	75,799	75,799
Current liabilities	(4,513)	(4,513)
	<u>559,471</u>	<u>559,471</u>

#### 13. Unrestricted funds

	At 1 <sup>st</sup> December 2021 £	Incoming resources £	Outgoing resources £	At 30 <sup>th</sup> November 2022 £
General fund	552,358	40,306	(33,192)	559,472
	<u>552,358</u>	<u>40,306</u>	<u>(33,192)</u>	<u>559,472</u>

#### Purposes of unrestricted funds

The purpose of the unrestricted fund is for general charitable purposes that comply with the charity's objectives as set out in the Trustees' Report.

#### 14. Controlling interest

The charity has no overall controlling party.

**ISLAMIA ALLAIPUPANI MAIYAM**

England & Wales - Charity number 1085336

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# Accounts

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**Charity number: 1085336 (England and Wales)**

**Islamia Allaipupani Maiyam  
(Islamic Dawah Centre)**

**Trustees' report and unaudited financial statements**

**for the year ended 30<sup>th</sup> November 2021**

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Contents

	<b>Page</b>
Legal and administrative information	1
Report of the trustees	2 - 5
Independent examiner's report to the trustees	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 14

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Legal and administrative information

<b>Charity number</b>	1085336
<b>Business address</b>	Islamic Dawah Centre 398 High Street North London E12 6RH
<b>Registered office</b>	Islamic Dawah Centre 398 High Street North London E12 6RH
<b>Website</b>	<a href="http://www.idcuk.org">www.idcuk.org</a>
<b>eMail</b>	info@idcuk.org
<b>Trustees</b>	Mr. Zaffarullah Ismail Abdul Rahman Mr. Shaik Alaudin Syed Mubarak Mr. Mohamed Gosse Marecar
<b>Treasurer</b>	Mr. Mohamed Gosse Marecar
<b>Independent Examiners</b>	Abidin & Company Chartered Accountants 112A North Street Hornchurch Essex RM11 1SU
<b>Bankers</b>	Barclays Bank Plc Plaistow Branch 737 Barking Road London E13 9PL

## **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

### **Report of the trustees for the year ended 30<sup>th</sup> November 2021**

The Trustees present their report and the financial statements for the year ended 30<sup>th</sup> November 2021. The Trustees who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

##### ***Governing document***

The organisation is governed by its constitution which was adopted on 2<sup>nd</sup> April 2000, as amended on 29<sup>th</sup> June 2000. The organisation registered as a charity on 1<sup>st</sup> March 2001. The charity also carries out its activities under the style of Islamic Dawah Centre (IDC).

##### ***Recruitment and appointment of Trustees***

The Trustees hold a wide range of skills and experience essential to the development and good governance of the charity. In the period covered by this report, no new Trustees were appointed.

The Trustees look to grow and strengthen the Board in the coming years in concert with the evolving governance and strategic needs of the charity. Current Trustees can appoint a new member to the charity by ordinary resolution with a simple majority. The maximum number of Trustees of the charity is not limited. In recruiting new Trustees the current full Board fulfils the role of a nomination committee. No plans are in place to recruit further Trustees at this point in time.

##### ***Trustee induction and training***

An induction programme tailored to the knowledge and experience of new recruits is laid on at the charity's premises for new Trustees.

##### ***Organisational structure***

All Trustees are equally responsible for the day-to-day leadership and management of the charity. From time-to-time, individual trustees provide formal reports to the full Board of Trustees during the regular meetings which it holds. Any individual Trustee can consult with the full Board for advice as needed on strategic issues.

##### ***Risk management***

The Board conducts a review of the major risks to which the charity is exposed on a regular basis. A risk register has been established and is maintained by the Board. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

At the time of signing this report, the Trustees have successfully implemented and complied with all government guidelines in managing the COVID-19 pandemic and have taken every measure to minimise the risk of Coronavirus spreading from the attendees to the public.

#### **Objectives and activities**

##### ***Aim***

Islamia Allaipupani Maiyam is a non-political, religious organisation established in 2000. It is an independent charity providing religious and educational activities catering primarily to Tamil speaking Muslims living in the United Kingdom.

## **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

### **Report of the trustees for the year ended 30<sup>th</sup> November 2021**

#### ***Objectives***

The objects of the charity are to:

1. Advance education according to the sources of Islam, namely the Holy scripture 'Quran' and the Prophetic traditions of the 'Hadith';
2. Advance the Islamic religion;
3. Relieve poverty in particular but not exclusively of Tamil speaking persons residing in the United Kingdom;
4. Provide facilities for library and to organise group meetings and lectures on Islam, primarily in the Tamil language;
5. Publish, issue and distribute all forms of articles, books and periodical magazines on Islamic education;
6. Organise and provide Islamic cultural activities as approved by the sources of Islam;
7. Encourage its members, especially the Muslim adults and children living in this country, to learn the Arabic language and to accustom themselves with the Islamic traditions and culture;
8. Provide a permanent centre for the study and propagation of Islam;
9. Provide and to promote facilities in the field of relief works and aids for the poor of any communities irrespective of their colour, race or religion; and,
10. Co-operate with any other charitable organisation having similar objects to ours.

#### ***Objectives and activities for the period***

The charity's main objectives and activities for the period were to:

1. Grow the fundraising and donor engagement infrastructure;
2. Generate income from major donors and mass audiences;
3. Continue the development of Islamic classes, speeches and debates;
4. Hold regular activities including daily congregational prayers and Friday Sermons;
5. Hold evening Arabic school for children aged between 5 and 15 from Monday to Friday;
6. Hold weekly study circle in English and Tamil;
7. Organise and perform Funeral prayers whenever required;
8. Organise, manage and host the annual conference in Tamil attracting audiences from various parts of England;
9. Provide food free of charge for Iftar during the month of Ramadhan;
10. Celebrate the two annual Eid prayers;
11. Conduct Nikkah (Islamic marriage ceremony) when required;
12. Continue to develop the resources needed to become a source of knowledge for all that are interested in Islam; and,
13. Incorporate strategies and practices to promote the community to uphold British values and integrate with the wider British society

#### ***Public benefit statement***

The Trustees have complied with their duty under the Charities Act 2011. The charity's knowledge management, dissemination and communications activities benefit the public by teaching and supporting its patrons and beneficiaries on how to further their faith in Islam and be a good citizen in general

In line with the Charities Act 2011 the charity is committed to raise awareness and appreciation of the impact of good morality and spirituality on the overall well-being of the nation by obeying the law of the land.

## **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

### **Report of the trustees for the year ended 30<sup>th</sup> November 2021**

#### **Achievements and performance**

##### *Assessment of achievements*

In accordance with its objectives, we are satisfied with the progress that the charity has made in 2021 to advance the shorter and longer-term goals of the organisation. Achievements include:

1. Revised the Safeguarding procedures and Training proposed to provide to all the members and volunteers
2. To ensure the Centre is fit for purpose after emerging from COVID restrictions.
3. Ongoing maintenance of the centre, including recent renovation of Ablution area

##### *Objectives vs. performance*

The charity has achieved its objectives set for this period satisfactorily

#### **Financial review**

##### *Review of the financial position of the charity*

The financial position of the charity is set out on pages 7 and 8.

Notably, individual donations and corporate sponsorship received during the course of the year came through advocacy, communications and formal fundraising activities.

##### **Plans for future periods**

The charity remains committed to its strategy of carefully building fundraising, disseminating religious information, advocacy and building on its communications platforms to support the charity in its longer-term aim of becoming self-sustaining. In 2022, IDC will continue its efforts to:

1. Build a more diversified audience and expand its reach.
2. Build our communication and advocacy capabilities.
3. Support the growth and development of the IDC staff team.

We are not anticipating any major building works in the near future, only small repairs and renovations. Hence, we are not planning any major fundraising.

##### **Funding sources and expenditure**

The principal funding in 2021 came from individual donations, public collection and corporate sponsorship. No investment income is derived from the Charity's reserves.

Expenditure incurred during the period has funded:

- The delivery of planned activities to the highest standard.

IDC is grateful to all its patrons for their regular donations and one-off contributions alike, and all of the in-kind support it has received in the past year.

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Report of the trustees for the year ended 30<sup>th</sup> November 2021

#### Reserves policy

The charity's policy on reserves is to maintain reserves such that the budgeted operating and fund generation function costs of the charity can be covered for the next 12 months at any point in time and for future reconstruction and expansion of the charity.

The unrestricted reserves at the year ended 30<sup>th</sup> November 2021 amounted to £552,358 (2020: £539,148).

#### Period of account

These financial statements have been prepared for the 12 months ended 30<sup>th</sup> November 2021.

#### Statement as to disclosure of information to the independent examiners

So far as the Trustees are aware:

- there is no relevant information of which the charity's independent examiners are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

#### Statement of Trustees' responsibilities


The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board on 31<sup>st</sup> October 2022 and signed on its behalf by



Shaik Alaudin Syed Mubarak  
Trustee



Mohamed Gosse Marecar  
Trustee

## **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

### **Independent examiner's report to the trustees on the unaudited financial statements of Islamia Allaipupani Mayam (Islamic Dawah Centre)**

I report on the accounts of Islamia Allaipupani Mayam (Islamic Dawah Centre) for the year ended 30<sup>th</sup> November 2021 as set out on pages 7 to 14.

#### **Respective responsibilities of trustees and independent examiner**

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

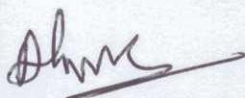
#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 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 and the report is limited to those matters set out in the statement below.

#### **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, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Abidin & Company**  
**Chartered Accountants**  
**112A North Street**  
**Hornchurch**  
**Essex**  
**RM11 1SU**

**Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

**Statement of financial activities  
for the year ended 30<sup>th</sup> November 2021**

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
<b>Incoming resources</b>				
Incoming resources from generated funds:				
Voluntary income	2	42,341	42,341	37,212
Activities for generating funds	3	150	150	-
Other government income				
JRS grant		871	871	3,070
Local authority grant		-	-	10,000
<b>Total incoming resources</b>		<u>43,362</u>	<u>43,362</u>	<u>50,282</u>
<b>Resources expended</b>				
Costs of generating funds	4	-	-	-
Charitable activities	5	29,548	29,548	26,760
Other resources expended	6	604	604	338
<b>Total resources expended</b>		<u>30,152</u>	<u>30,152</u>	<u>27,098</u>
<b>Net incoming resources for the year</b>	7	13,210	13,210	23,184
Total funds brought forward		539,148	539,148	515,964
<b>Total funds carried forward</b>		<u>552,358</u>	<u>552,358</u>	<u>539,148</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

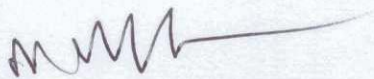
All of the above amounts relate to continuing activities.


## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Balance sheet as at 30<sup>th</sup> November 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		486,459		485,264
<b>Current assets</b>					
Debtors	12		-	10,000	
Cash at bank		67,543		44,562	
		<u>67,543</u>		<u>54,562</u>	
<b>Creditors: amounts falling due within one year</b>					
	13	<u>(1,644)</u>		<u>(678)</u>	
<b>Net current assets</b>					
			65,899		53,884
<b>Net assets</b>					
			<u>552,358</u>		<u>539,148</u>
<b>Funds</b>					
Unrestricted income funds	14 15		552,358		539,148
<b>Total funds</b>					
			<u>552,358</u>		<u>539,148</u>

The financial statements were approved by the board of trustees on 31<sup>st</sup> October 2022 and signed on its behalf by

  
.....  
**Shaik Alaudin Syed Mubarak**  
Trustee

  
.....  
**Mohamed Gosse Marecar**  
Trustee

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Notes to financial statements for the year ended 30<sup>th</sup> November 2021

#### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

##### 1.1. Basis of accounting

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) (SORP 2015).

##### 1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of subscriptions and donations and it is included in full in the statement of financial activities when receivable.

Donated services and facilities are included at the value to the charity only where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

##### 1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services towards the objects of the Charity. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs comprise those costs necessary to manage and administer the charity and which cannot be directly attributable to a particular activity.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity

##### 1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold properties	-	Nil
Fixtures, fittings and furniture	-	10% reducing balance

**Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

**Notes to financial statements  
for the year ended 30<sup>th</sup> November 2021**

**2. Voluntary income**

	Unrestricted funds £	2021 Total £	2020 Total £
Subscriptions and donations received	42,341	42,341	37,212
	<u>42,341</u>	<u>42,341</u>	<u>37,212</u>

**3. Activities for generating funds**

	Unrestricted funds £	2021 Total £	2020 Total £
Book, calendar and jewel sales	150	150	-
	<u>150</u>	<u>150</u>	<u>-</u>

**4. Costs of generating funds**

	Activities undertaken directly £	Support costs £	2021 Total £	2020 Total £
Book, calendar and jewel purchases	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

**Notes to financial statements  
for the year ended 30<sup>th</sup> November 2021**

**5. Costs of charitable activities**

	Activities undertaken directly £	Support costs £	2021 Total £	2020 Total £
Wages	25,250	-	25,250	22,820
Pension	384	-	384	421
Jumu'ah, lecture and conference costs	-	-	-	451
Rates and water	-	419	419	186
Light and heat	-	1,487	1,487	1,514
Insurance	-	720	720	955
Repairs, cleaning and maintenance	-	1,181	1,181	413
Telephone and internet	-	107	107	-
	<u>25,634</u>	<u>3,914</u>	<u>29,548</u>	<u>26,760</u>

**6. Other resources expended**

	Unrestricted funds £	2021 Total £	2020 Total £
Depreciation on fixtures, fittings and furniture	305	305	338
Sundry expenses	299	299	-
	<u>604</u>	<u>604</u>	<u>338</u>

**7. Net incoming resources for the year**

	2021 £	2020 £
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	305	338

**Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

**Notes to financial statements  
for the year ended 30<sup>th</sup> November 2021**

**8. Employees**

<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	25,250	22,820
Pension	384	421
	<u>25,634</u>	<u>23,241</u>

**Number of employees**

The average monthly numbers of employees and trustees during the year was as follows:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Trustees	3	3
Staff	2	2
	<u>5</u>	<u>5</u>

**9. Trustees' emoluments**

None of the trustees were remunerated for their services during the period.

**10. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

**Notes to financial statements  
for the year ended 30<sup>th</sup> November 2021**

**11. Tangible fixed assets**

	<b>Freehold property £</b>	<b>Fixtures, fittings and furniture £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 <sup>st</sup> December 2020	482,219	7,882	490,101
Additions	1,500	-	1,500
At 30 <sup>th</sup> November 2021	<u>483,719</u>	<u>7,882</u>	<u>491,601</u>
<b>Depreciation</b>			
At 1 <sup>st</sup> December 2020	-	4,837	4,837
Charge for the year	-	305	305
At 30 <sup>th</sup> November 2021	<u>-</u>	<u>5,142</u>	<u>5,142</u>
<b>Net book values</b>			
At 30 <sup>th</sup> November 2021	<u>483,719</u>	<u>2,740</u>	<u>486,459</u>
At 30 <sup>th</sup> November 2020	<u>482,219</u>	<u>3,045</u>	<u>485,264</u>

**12. Debtors**

	<b>2021 £</b>	<b>2020 £</b>
Other debtors	-	10,000
Prepayments	-	-
	<u>-</u>	<u>10,000</u>

Other debtors consist of an interest free loan of £nil (2020: £10,000) to Al-Hidhaya Croydon, a charitable foundation based in the United Kingdom. The purpose of this loan was to assist in the building of a Mosque in Sri Lanka, which has now been constructed. The loan was also repaid in the year.

Amounts falling due after more than one year and included in debtors are:

	<b>2021 £</b>	<b>2020 £</b>
Other debtors	-	10,000
	<u>-</u>	<u>10,000</u>

**Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

**Notes to financial statements  
for the year ended 30<sup>th</sup> November 2021**

**13. Creditors: amounts falling due within one year**

	2021 £	2020 £
Other taxes and social security	309	488
Pension provider	492	190
Other creditors	843	-
	<u>1,644</u>	<u>678</u>

**14. Analysis of net assets between funds**

	Unrestricted funds £	Total funds £
Fund balances at 30 <sup>th</sup> November 2021 as represented by:		
Tangible fixed assets	486,459	486,459
Current assets	67,543	67,543
Current liabilities	(1,644)	(1,644)
	<u>552,358</u>	<u>552,358</u>

**15. Unrestricted funds**

	At 1 <sup>st</sup> December 2020 £	Incoming resources £	Outgoing resources £	At 30 <sup>th</sup> November 2021 £
General fund	539,148	43,362	(30,152)	552,358
	<u>539,148</u>	<u>43,362</u>	<u>(30,152)</u>	<u>552,358</u>

**Purposes of unrestricted funds**

The purpose of the unrestricted fund is for general charitable purposes that comply with the charity's objectives as set out in the Trustees' Report.

**16. Controlling interest**

The charity has no overall controlling party.

**ISLAMIA ALLAIPUPANI MAIYAM**

England & Wales - Charity number 1085336

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# Accounts

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**Charity number: 1085336 (England and Wales)**

**Islamia Allaipupani Maiyam  
(Islamic Dawah Centre)**

**Trustees' report and unaudited financial statements  
for the year ended 30<sup>th</sup> November 2020**

# Islamia Allaipupani Maiyam (Islamic Dawah Centre)

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Balance sheet	8
Notes to the financial statements	9 - 14

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Legal and administrative information

<b>Charity number</b>	1085336
<b>Business address</b>	Islamic Dawah Centre 398 High Street North London E12 6RH
<b>Registered office</b>	Islamic Dawah Centre 398 High Street North London E12 6RH
<b>Website</b>	<a href="http://www.idcuk.org">www.idcuk.org</a>
<b>eMail</b>	info@idcuk.org
<b>Trustees</b>	Mr. Zaffarullah Ismail Abdul Rahman Mr. Shaik Alaudin Syed Mubarak Mr. Mohamed Gosse Marecar
<b>Treasurer</b>	Mr. Mohamed Gosse Marecar
<b>Independent Examiners</b>	Abidin & Company Chartered Accountants 112A North Street Hornchurch Essex RM11 1SU
<b>Bankers</b>	Barclays Bank Plc Plaistow Branch 737 Barking Road London E13 9PL

## **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

### **Report of the trustees for the year ended 30<sup>th</sup> November 2020**

The Trustees present their report and the financial statements for the year ended 30<sup>th</sup> November 2020. The Trustees who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

##### ***Governing document***

The organisation is governed by its constitution which was adopted on 2<sup>nd</sup> April 2000, as amended on 29<sup>th</sup> June 2000. The organisation registered as a charity on 1<sup>st</sup> March 2001. The charity also carries out its activities under the style of Islamic Dawah Centre (IDC).

##### ***Recruitment and appointment of Trustees***

The Trustees hold a wide range of skills and experience essential to the development and good governance of the charity. In the period covered by this report, no new Trustees were appointed.

The Trustees look to grow and strengthen the Board in the coming years in concert with the evolving governance and strategic needs of the charity. Current Trustees can appoint a new member to the charity by ordinary resolution with a simple majority. The maximum number of Trustees of the charity is not limited. In recruiting new Trustees the current full Board fulfils the role of a nomination committee. No plans are in place to recruit further Trustees at this point in time.

##### ***Trustee induction and training***

An induction programme tailored to the knowledge and experience of new recruits is laid on at the charity's premises for new Trustees.

##### ***Organisational structure***

All Trustees are equally responsible for the day-to-day leadership and management of the charity. From time-to-time, individual trustees provide formal reports to the full Board of Trustees during the regular meetings which it holds. Any individual Trustee can consult with the full Board for advice as needed on strategic issues.

##### ***Risk management***

The Board conducts a review of the major risks to which the charity is exposed on a regular basis. A risk register has been established and is maintained by the Board. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

At the time of signing this report, the Trustees have successfully implemented and complied with all government guidelines in managing the COVID-19 pandemic and have taken every measure to minimise the risk of Coronavirus spreading from the attendees to the public.

#### **Objectives and activities**

##### ***Aim***

Islamia Allaipupani Maiyam is a non-political, religious organisation established in 2000. It is an independent charity providing religious and educational activities catering primarily to Tamil speaking Muslims living in the United Kingdom.

## **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

### **Report of the trustees for the year ended 30<sup>th</sup> November 2020**

#### ***Objectives***

The objects of the charity are to:

1. advance education according to the sources of Islam, namely the Holy scripture 'Quran' and the Prophetic traditions of the 'Hadith';
2. advance the Islamic religion;
3. relieve poverty in particular but not exclusively of Tamil speaking persons residing in the United Kingdom;
4. provide facilities for library and to organise group meetings and lectures on Islam, primarily in the Tamil language;
5. publish, issue and distribute all forms of articles, books and periodical magazines on Islamic education;
6. organise and provide Islamic cultural activities as approved by the sources of Islam;
7. encourage its members, especially the Muslim adults and children living in this country, to learn the Arabic language and to accustom themselves with the Islamic traditions and culture;
8. provide a permanent centre for the study and propagation of Islam;
9. provide and to promote facilities in the field of relief works and aids for the poor of any communities irrespective of their colour, race or religion; and,
10. co-operate with any other charitable organisation having similar objects to ours.

#### ***Objectives and activities for the period***

The charity's main objectives and activities for the period were to:

1. grow the fundraising and donor engagement infrastructure;
2. generate income from major donors and mass audiences;
3. continue the development of Islamic classes, speeches and debates;
4. hold regular activities including daily congregational prayers and Friday Sermons;
5. hold evening Arabic school for children aged between 5 and 15 from Monday to Friday;
6. hold weekly study circle in English and Tamil;
7. organise and perform Funeral prayers whenever required;
8. organise, manage and host the annual conference in Tamil attracting audiences from various parts of England;
9. provide food free of charge for Iftar during the month of Ramadhan;
10. celebrate the two annual Eid prayers;
11. conduct Nikkah (Islamic marriage ceremony) when required;
12. continue to develop the resources needed to become a source of knowledge for all that are interested in Islam; and,
13. incorporate strategies and practices to promote the community to uphold British values and integrate with the wider British society

#### ***Public benefit statement***

The Trustees have complied with their duty under the Charities Act 2011. The charity's knowledge management, dissemination and communications activities benefit the public by teaching and supporting its patrons and beneficiaries on how to further their faith in Islam and be a good citizen in general

In line with the Charities Act 2011 the charity is committed to raise awareness and appreciation of the impact of good morality and spirituality on the overall well-being of the nation by obeying the law of the land.

## **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

### **Report of the trustees for the year ended 30<sup>th</sup> November 2020**

#### **Achievements and performance**

##### *Assessment of achievements*

In accordance with its objectives, we are satisfied with the progress that the charity has made in 2020 to advance the shorter and longer-term goals of the organisation. Achievements include:

1. Successful completion of the building renovation and being fully functional for public use.

##### *Objectives vs. performance*

The charity has achieved its objectives set for this period satisfactorily

#### **Financial review**

##### *Review of the financial position of the charity*

The financial position of the charity is set out on pages 7 and 8.

Notably, individual donations and corporate sponsorship received during the course of the year came through advocacy, communications and formal fundraising activities.

#### **Plans for future periods**

The charity remains committed to its strategy of carefully building fundraising, disseminating religious information, advocacy and building on its communications platforms to support the charity in its longer-term aim of becoming self-sustaining. In 2021, IDC will continue its efforts to:

1. Build a more diversified audience and expand its reach.
2. Build our communication and advocacy capabilities.
3. Support the growth and development of the IDC staff team.
4. Provide COVID SECURE premises for the public to use during this pandemic.

We are not anticipating any major building works in the near future, only small repairs and renovations. Hence, we are not planning any major fundraising.

#### **Funding sources and expenditure**

The principal funding in 2020 came from individual donations, public collection and corporate sponsorship. No investment income is derived from the Charity's reserves.

Expenditure incurred during the period has funded:

- The delivery of planned activities to the highest standard.

In compliance with national pandemic rules, the centre was closed for nearly 4 months. No activities took place. After reopening in July 2020, daily prayers were minimised and most of the regular activities like classes and sermons were mostly suspended. We adhered fully to governmental advice on the functioning of places of worship.

IDC is grateful to all its patrons for their regular donations and one-off contributions alike, and all of the in-kind support it has received in the past year.

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Report of the trustees for the year ended 30<sup>th</sup> November 2020

#### Reserves policy

The charity's policy on reserves is to maintain reserves such that the budgeted operating and fund generation function costs of the charity can be covered for the next 12 months at any point in time and for future reconstruction and expansion of the charity.

The unrestricted reserves at the year ended 30<sup>th</sup> November 2020 amounted to £539,148 (2019: £515,964).

#### Period of account

These financial statements have been prepared for the 12 months ended 30<sup>th</sup> November 2020.

#### Statement as to disclosure of information to the independent examiners

So far as the Trustees are aware:

- there is no relevant information of which the charity's independent examiners are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

#### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board on 21<sup>st</sup> JULY ..... 2021 and signed on its behalf by



Shaik Alaudin Syed Mubarak  
Trustee



Mohamed Gosse Marecar  
Trustee

## **Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

### **Independent examiner's report to the trustees on the unaudited financial statements of Islamia Allaipupani Mayam (Islamic Dawah Centre)**

I report on the accounts of Islamia Allaipupani Mayam (Islamic Dawah Centre) for the year ended 30<sup>th</sup> November 2020 as set out on pages 7 to 14.

#### **Respective responsibilities of trustees and independent examiner**

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 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 and the report is limited to those matters set out in the statement below.

#### **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, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Abidin & Company**  
**Chartered Accountants**  
**112A North Street**  
**Hornchurch**  
**Essex**  
**RM11 1SU**

**Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

**Statement of financial activities  
for the year ended 30<sup>th</sup> November 2020**

	Notes	Unrestricted funds £	2020 Total £	2019 Total £
<b>Incoming resources</b>				
Incoming resources from generated funds:				
Voluntary income	2	37,212	37,212	75,506
Activities for generating funds	3	-	-	449
Other government income				
JRS grant		3,070	3,070	-
Local authority grant		10,000	10,000	-
<b>Total incoming resources</b>		<u>50,282</u>	<u>50,282</u>	<u>75,955</u>
<b>Resources expended</b>				
Costs of generating funds	4	-	-	-
Charitable activities	5	26,760	26,760	25,533
Other resources expended	6	338	338	542
<b>Total resources expended</b>		<u>27,098</u>	<u>27,098</u>	<u>26,075</u>
<b>Net incoming resources for the year</b>	7	23,184	23,184	49,880
Total funds brought forward		515,964	515,964	466,084
<b>Total funds carried forward</b>		<u>539,148</u>	<u>539,148</u>	<u>515,964</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**Islamia Allaipupani Maiyam (Islamic Dawah Centre)**


**Balance sheet  
as at 30<sup>th</sup> November 2020**

	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		485,264		470,478
<b>Current assets</b>					
Debtors	12	10,000		12,750	
Cash at bank		44,562		33,442	
		<u>54,562</u>		<u>46,193</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(678)</u>		<u>(706)</u>	
<b>Net current assets</b>			53,884		45,486
<b>Net assets</b>			<u>539,148</u>		<u>515,964</u>
<b>Funds</b>					
Unrestricted income funds	14 15		539,148		515,964
<b>Total funds</b>			<u>539,148</u>		<u>515,964</u>

The financial statements were approved by the board of trustees on 21<sup>st</sup> July 2021 and signed on its behalf by



.....  
**Shaik Alaudin Syed Mubarak**  
Trustee



.....  
**Mohamed Gosse Marecar**  
Trustee

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Notes to financial statements for the year ended 30<sup>th</sup> November 2020

#### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

##### 1.1. Basis of accounting

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) (SORP 2015).

##### 1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of subscriptions and donations and it is included in full in the statement of financial activities when receivable.

Donated services and facilities are included at the value to the charity only where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

##### 1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services towards the objects of the Charity. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs comprise those costs necessary to manage and administer the charity and which cannot be directly attributable to a particular activity.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity

##### 1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold properties	-	Nil
Fixtures, fittings and furniture	-	10% reducing balance

**Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

**Notes to financial statements  
for the year ended 30<sup>th</sup> November 2020**

**2. Voluntary income**

	<b>Unrestricted funds £</b>	<b>2020 Total £</b>	<b>2019 Total £</b>
Subscriptions and donations received	37,212	37,212	75,506
	<u>37,212</u>	<u>37,212</u>	<u>75,506</u>

**3. Activities for generating funds**

	<b>Unrestricted funds £</b>	<b>2020 Total £</b>	<b>2019 Total £</b>
Book sales	-	-	449
	<u>-</u>	<u>-</u>	<u>449</u>

**4. Costs of generating funds**

	<b>Activities undertaken directly £</b>	<b>Support costs £</b>	<b>2020 Total £</b>	<b>2019 Total £</b>
Book purchases	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

**Notes to financial statements  
for the year ended 30<sup>th</sup> November 2020**

**5. Costs of charitable activities**

	Activities undertaken directly £	Support costs £	2020 Total £	2019 Total £
Wages	22,820	-	22,820	19,081
Pension	421	-	421	352
Jumu'ah, lecture and conference costs	451	-	450	890
Rates and water	-	186	186	1,491
Light and heat	-	1,514	1,514	1,916
Insurance	-	955	955	863
Repairs, cleaning and maintenance	-	413	413	940
Legal and professional	-	-	-	-
	<u>23,692</u>	<u>3,068</u>	<u>26,760</u>	<u>25,533</u>

**6. Other resources expended**

	Unrestricted funds £	2020 Total £	2019 Total £
Depreciation on fixtures, fittings and furniture	338	338	376
Sundry expenses	-	-	166
	<u>338</u>	<u>338</u>	<u>542</u>

**7. Net incoming resources for the year**

	2020 £	2019 £
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	338	542

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Notes to financial statements for the year ended 30<sup>th</sup> November 2020

#### 8. Employees

<b>Employment costs</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	22,820	19,081
Pension	421	352
	<u>23,241</u>	<u>16,960</u>

#### Number of employees

The average monthly numbers of employees and trustees during the year was as follows:

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
Trustees	3	3
Staff	2	1
	<u>5</u>	<u>4</u>

#### 9. Trustees' emoluments

None of the trustees were remunerated for their services during the period.

#### 10. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

## Islamia Allaipupani Maiyam (Islamic Dawah Centre)

### Notes to financial statements for the year ended 30<sup>th</sup> November 2020

#### 11. Tangible fixed assets

	Freehold property £	Fixtures, fittings and furniture £	Total £
<b>Cost</b>			
At 1 <sup>st</sup> December 2019	467,095	7,882	474,977
Additions	15,124	-	15,124
At 30 <sup>th</sup> November 2020	<u>482,219</u>	<u>7,882</u>	<u>474,977</u>
<b>Depreciation</b>			
At 1 <sup>st</sup> December 2019	-	4,499	4,499
Charge for the year	-	338	338
At 30 <sup>th</sup> November 2020	<u>-</u>	<u>4,837</u>	<u>4,837</u>
<b>Net book values</b>			
At 30 <sup>th</sup> November 2020	<u>482,219</u>	<u>3,045</u>	<u>485,264</u>
At 30 <sup>th</sup> November 2019	<u>467,095</u>	<u>3,383</u>	<u>470,478</u>

#### 12. Debtors

	2020 £	2019 £
Other debtors	10,000	10,000
Prepayments	-	2,750
	<u>10,000</u>	<u>12,750</u>

Other debtors consist of an interest free loan of £10,000 (2019: £10,000) to Al-Hidhaya Croydon, a charitable foundation based in the United Kingdom. The purpose of this loan is to assist in the building of a Mosque in Sri Lanka, which is now under construction. It is envisaged that the loan will be repaid from donations collected from patrons of the Srilankan Mosque once it is completed and in operational use.

Amounts falling due after more than one year and included in debtors are:

	2020 £	2019 £
Other debtors	10,000	10,000
	<u>10,000</u>	<u>10,000</u>

**Islamia Allaipupani Maiyam (Islamic Dawah Centre)**

**Notes to financial statements  
for the year ended 30<sup>th</sup> November 2020**

**13. Creditors: amounts falling due within one year**

	2020	2019
	£	£
Other taxes and social security	488	580
Pension provider	190	126
	<u>678</u>	<u>706</u>

**14. Analysis of net assets between funds**

	Unrestricted funds	Total funds
	£	£
Fund balances at 30 <sup>th</sup> November 2020 as represented by:		
Tangible fixed assets	485,264	485,264
Current assets	54,562	54,562
Current liabilities	(678)	(678)
	<u>539,148</u>	<u>539,148</u>

**15. Unrestricted funds**

	At 1 <sup>st</sup> December 2019 £	Incoming resources £	Outgoing resources £	At 30 <sup>th</sup> November 2020 £
General fund	515,964	50,282	27,098	539,148
	<u>515,964</u>	<u>50,282</u>	<u>27,098</u>	<u>539,148</u>

**Purposes of unrestricted funds**

The purpose of the unrestricted fund is for general charitable purposes that comply with the charity's objectives as set out in the Trustees' Report.

**16. Controlling interest**

The charity has no overall controlling party.