

Charity number: 1085336 (England and Wales)

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

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

Islamia Allaipupani Maiyam (Islamic Dawah Centre)

Contents

	Page
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

Charity number	1085336
Business address	Islamic Dawah Centre 398 High Street North London E12 6RH
Registered office	Islamic Dawah Centre 398 High Street North London E12 6RH
Website	www.idcuk.org
eMail	info@idcuk.org
Trustees	Mr. Zaffarullah Ismail Abdul Rahman Mr. Shaik Alaudin Syed Mubarak Mr. Mohamed Gosse Marecar
Treasurer	Mr. Mohamed Gosse Marecar
Independent Examiners	Abidin & Company Chartered Accountants 112A North Street Hornchurch Essex RM11 1SU
Bankers	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 30th November 2020

The Trustees present their report and the financial statements for the year ended 30th 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 2nd April 2000, as amended on 29th June 2000. The organisation registered as a charity on 1st 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 30th 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 30th 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 30th 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 30th November 2020 amounted to £539,148 (2019: £515,964).

Period of account

These financial statements have been prepared for the 12 months ended 30th 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 21st 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 30th 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 30th November 2020

	Notes	Unrestricted funds £	2020 Total £	2019 Total £
Incoming resources				
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	-
Total incoming resources		<u>50,282</u>	<u>50,282</u>	<u>75,955</u>
Resources expended				
Costs of generating funds	4	-	-	-
Charitable activities	5	26,760	26,760	25,533
Other resources expended	6	338	338	542
Total resources expended		<u>27,098</u>	<u>27,098</u>	<u>26,075</u>
Net incoming resources for the year	7	23,184	23,184	49,880
Total funds brought forward		515,964	515,964	466,084
Total funds carried forward		<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 30th November 2020**

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

The financial statements were approved by the board of trustees on 21st 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 30th 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 30th November 2020

2. Voluntary income

	Unrestricted funds £	2020 Total £	2019 Total £
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

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

4. Costs of generating funds

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

Islamia Allaipupani Maiyam (Islamic Dawah Centre)

Notes to financial statements for the year ended 30th 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 30th November 2020

8. Employees

Employment costs	2020 £	2019 £
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:

	2020 Number	2019 Number
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 30th November 2020

11. Tangible fixed assets

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