

Charity number: 1085336 (England and Wales)

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

**Trustees' report and unaudited financial statements
for the year ended 30th November 2022**

Islamia Allaipupani Maiyam (Islamic Dawah Centre)

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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 2022

The Trustees present their report and the financial statements for the year ended 30th 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 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.

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 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;
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 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 30th 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 30th November 2022 amounted to £559,471 (2021: £552,358).

Period of account

These financial statements have been prepared for the 12 months ended 30th 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 30th 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 30th November 2022

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
Incoming resources				
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
Total incoming resources		<u>40,305</u>	<u>40,305</u>	<u>43,362</u>
Resources expended				
Charitable activities	4	31,940	31,940	29,548
Other resources expended	5	1,252	1,252	604
Total resources expended		<u>33,192</u>	<u>33,192</u>	<u>30,152</u>
Net incoming resources for the year	6	7,113	7,113	13,210
Total funds brought forward		552,358	552,358	539,148
Total funds carried forward		<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 30th November 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	10		488,185		486,459
Current assets					
Cash at bank		75,799		67,543	
		<u>75,799</u>		<u>67,543</u>	
Creditors: amounts falling due within one year	11	<u>(4,513)</u>		<u>(1,644)</u>	
Net current assets			71,286		65,899
Net assets			<u>559,471</u>		<u>552,358</u>
Funds	12				
Unrestricted income funds	13		559,471		552,358
Total funds			<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 30th 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 30th 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 30th November 2022

5. Other resources expended

	Unrestricted funds	2022 Total	2021 Total
	£	£	£
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

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

7. Employees

Employment costs	2022 £	2021 £
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:

	2022 Number	2021 Number
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 30th 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

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

11. Creditors: amounts falling due within one year

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

Islamia Allaipupani Maiyam (Islamic Dawah Centre)

Notes to financial statements for the year ended 30th November 2022

12. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 30 th 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 st December 2021 £	Incoming resources £	Outgoing resources £	At 30 th 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.