

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 AUGUST 2020
FOR
ISLAMIC DAWAH CENTRE INTERNATIONAL**

Shareef & Co
Statutory Auditors
18 - 22 Stoney Lane
Yardley
Birmingham
West Midlands
B25 8YP

ISLAMIC DAWAH CENTRE INTERNATIONAL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

	Page
Report of the Trustees	1 to 4
Report of the Independent Auditors	5 to 7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Cash Flow Statement	11
Notes to the Financial Statements	12 to 16
Detailed Statement of Financial Activities	17 to 18

ISLAMIC DAWAH CENTRE INTERNATIONAL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1092139

Principal address

Unit 1
St Clements Centre
11 St Clements Road
Birmingham
West Midlands
B7 5AF

Trustees

Mr Abdul Razzak Majothi
Mr Faizal Karim Malek
Mr Mehtaab Hussain
Mr Abdul - Majid Zameer
Mr Mohammed Zameer

Auditors

Shareef & Co
Statutory Auditors
18 - 22 Stoney Lane
Yardley
Birmingham
West Midlands
B25 8YP

Bankers

Lloyds TSB Bank PLC
407 Coventry Road
Small Heath
Birmingham
West Midlands
B10 0SP

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Islamic Dawah Centre International is constituted as a charitable trust registered with the Charity Commission in May 2002 under charity number 1092139. It is governed by a deed of trust dated 25 April 2002.

Recruitment and appointment of new trustees

The existing trustees are responsible for the recruitment of new trustees. Any new appointments are carefully selected through a network of people who have demonstrated considerable experience and commitment to the advancement of the Islamic religion. Recruitment of trustees is undertaken by way of majority voting.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Following appointment, new trustees are introduced to their new role and given copies of the trust deed and a guide to the policies and procedures of the charity. A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

Organisational structure

A Board of Trustees administers the Islamic Dawah Centre International, the Trustees are:

Mr Mohammed Zameer
Mr Abdul-Majid Zameer
Mr Abdul Razzaq Majothi
Mr Mehtaab Hussain
Mr Faizal Karim Malek

The Board of Trustees oversees the running of the organisation, with paid staff carrying out the day to day running of the organisation. Although the Trustees are not remunerated for their work in their capacity as Trustees, Mohammed Zameer has been employed by the organisation on a part-time basis to manage the day to day running of the organisation given his previous experience and skills. This has been done through consultation of the Board of Trustees and approval of the Charity Commission.

Risk management

The trustees have assessed the major risks to which the charity is exposed to and are satisfied that systems are in place to mitigate exposure to these risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our Aims

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

" To advance the education of the public in the teachings and culture of the Islamic faith primarily but not exclusively through the provision of information and educational literature and materials.

Our Objectives

Our objectives are to promote the pure and pristine message of Islam in order to counter the ever increasing misunderstanding and misconceptions about Islam and to help build and promote an inclusive and cohesive society built on mutual respect and understanding.

Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Public benefit

The charity carries out a range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit to the general public.

The main achievements of the charity were:

- " Printing and distribution of The Meaning of the Qur'an;
- " Printing and distribution of pamphlets and booklets explaining the basic message of Islam from its authentic sources;
- " Distribution of books on various aspects of the Islamic faith and culture;
- " Distribution of CDs, DVDs and other electronic and general media on various aspects of the Islamic faith and culture.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020**

OBJECTIVES AND ACTIVITIES

Volunteers

Volunteers are vital in supporting the work of the charity. Volunteers are involved in assisting the day-to-day running of the charity as well as during the busy period of the Muslim holy month of Ramadhan. All volunteers give their time freely.

FINANCIAL REVIEW

Reserves policy

The Charity had total funds at 31 August 2020 of £390,762 (2019 £285,673). During the year it had a surplus of £105,089 (2019 £62,999).

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet four months' operating costs of the charity. For this purpose, funds of £25,000.00 have been reserved. An additional sum of £20,000.00 has been reserved for the reprinting of the Meaning of the Qur'an and literature which is the core distribution material of the charity.

Principal funding sources

The charity's main source of income is the sale of books and videos.

The Charity also raises funds to distribute books and videos free of charge to organisations and individuals. The core fundraising activity for the charity is through postal mail shots which are carried out with the help of the charity database which holds the details of donors, customers and those who have registered their interest in the activities of the charity through various means.

Mail shots are carried out twice a year, once before the beginning of the Muslim holy month of Ramadhan and once in the winter period.

Investment policy and objectives

The charity has no long-term investments. Our cash reserves are held in money market and deposit accounts.

FUTURE DEVELOPMENTS

We intend to maintain our existing range of activities to further the objectives of the charity. We are committed to helping facilitate the education of the general British public in their understanding of the Islamic faith and culture to help build and promote an inclusive and cohesive society built on mutual respect and understanding.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

ISLAMIC DAWAH CENTRE INTERNATIONAL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020**

Approved by order of the board of trustees on 13 January 2023 and signed on its behalf by:

A.M. Zameer

Mr Abdul - Majid Zameer - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ISLAMIC DAWAH CENTRE INTERNATIONAL

Opinion

We have audited the financial statements of Islamic Dawah Centre International (the 'charity') for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Disclaimer of opinion

We do not express an opinion on the accompanying financial statements of the charity.

Because of the significance of the matter described below, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

We were not appointed as auditor of the company until after 31 August 2020 and thus did not observe the counting of physical inventories at the end of the that year. We were unable to satisfy ourselves by alternative means concerning the inventory quantities of £181,567 held at 31 August 2020 by using other audit procedures.

In addition to the above the Charity does not have a stock system, which enables it to record purchase and sale of individual items and to enable a stock figure to be produced at the year end. We were thus unable to verify the valuation of stock as at 31 August 2020.

Consequently we were unable to determine whether any adjustment to this amount at 31 August 2020 was necessary or whether there was any consequential effect on the cost of sales for the year ended 31 August 2020.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Emphasis of matter

The accounts for the year ended 31 August 2019 were not audited, by ourselves or any other auditor. We have carried out certain procedures to assure ourselves of the accuracy of the opening balances in the accounts for the year ended 31 August 2020 but we have not carried out a complete audit of these figures.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ISLAMIC DAWAH CENTRE INTERNATIONAL

Matters on which we are required to report by exception

Except for the matter described in the basis for qualified opinion section of our report, in the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report.

Arising solely from the limitation on the scope of our work relating to inventory, referred to above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records have been kept.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- the financial statements are not in agreement with the accounting records and returns.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ISLAMIC DAWAH CENTRE INTERNATIONAL**



Shareef & Co
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
18 - 22 Stoney Lane
Yardley
Birmingham
West Midlands
B25 8YP

13 January 2023

ISLAMIC DAWAH CENTRE INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	-	147,728	147,728	112,655
Activities for generating funds	3	1,027,215	-	1,027,215	701,270
		<u>1,027,215</u>	<u>-</u>	<u>1,027,215</u>	<u>701,270</u>
Total incoming resources		1,027,215	147,728	1,174,943	813,925
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	4	3,860	-	3,860	5,761
Fundraising trading: cost of goods sold and other costs	5	848,203	217,791	1,065,994	745,166
		<u>852,063</u>	<u>217,791</u>	<u>1,069,854</u>	<u>750,927</u>
Total resources expended		852,063	217,791	1,069,854	750,927
NET INCOMING/(OUTGOING) RESOURCES					
		175,152	(70,063)	105,089	62,998
RECONCILIATION OF FUNDS					
Total funds brought forward		215,610	70,063	285,673	222,675
		<u>215,610</u>	<u>70,063</u>	<u>285,673</u>	<u>222,675</u>
TOTAL FUNDS CARRIED FORWARD		<u>390,762</u>	<u>-</u>	<u>390,762</u>	<u>285,673</u>

The notes form part of these financial statements

ISLAMIC DAWAH CENTRE INTERNATIONAL

BALANCE SHEET
AT 31 AUGUST 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	8	10,612	-	10,612	5,821
CURRENT ASSETS					
Stocks	9	181,567	-	181,567	149,000
Debtors	10	14,544	-	14,544	5,692
Cash at bank		184,862	-	184,862	126,848
		<u>380,973</u>	<u>-</u>	<u>380,973</u>	<u>281,540</u>
CREDITORS					
Amounts falling due within one year	11	(823)	-	(823)	(1,688)
NET CURRENT ASSETS		<u>380,150</u>	<u>-</u>	<u>380,150</u>	<u>279,852</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>390,762</u>	<u>-</u>	<u>390,762</u>	<u>285,673</u>
NET ASSETS		<u>390,762</u>	<u>-</u>	<u>390,762</u>	<u>285,673</u>
FUNDS	12				
Unrestricted funds				390,762	215,610
Restricted funds				-	70,063
TOTAL FUNDS				<u>390,762</u>	<u>285,673</u>

The financial statements were approved by the Board of Trustees on 13 January 2023 and were signed on its behalf by:



Mr Mohammed Zameer -Trustee

The notes form part of these financial statements

ISLAMIC DAWAH CENTRE INTERNATIONAL

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2020

		2020 £	2019 £
Net cash inflow from operating activities	Notes 1	67,882	12,555
Capital expenditure and financial investment	2	(9,868)	(3,372)
Increase in cash in the period		<u>58,014</u>	<u>9,183</u>
Reconciliation of net cash flow to movement in net debt	3		
Increase in cash in the period		<u>58,014</u>	<u>9,183</u>
Change in net debt resulting from cash flows		<u>58,014</u>	<u>9,183</u>
Movement in net debt in the period		<u>58,014</u>	<u>9,183</u>
Net debt at 1 September		<u>126,848</u>	<u>117,665</u>
Net debt at 31 August		<u>184,862</u>	<u>126,848</u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2020

1. RECONCILIATION OF NET INCOMING RESOURCES TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net incoming resources	105,089	62,998
Depreciation charges	5,077	2,610
Increase in stocks	(32,567)	(49,049)
Increase in debtors	(8,852)	(5,692)
(Decrease)/increase in creditors	(865)	1,688
Net cash inflow from operating activities	<u>67,882</u>	<u>12,555</u>

2. ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN THE CASH FLOW STATEMENT

	2020 £	2019 £
Capital expenditure and financial investment		
Purchase of tangible fixed assets	(9,868)	(3,372)
Net cash outflow for capital expenditure and financial investment	<u>(9,868)</u>	<u>(3,372)</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.19 £	Cash flow £	At 31.8.20 £
Net cash			
Cash at bank	126,848	58,014	184,862
Total	<u>126,848</u>	<u>58,014</u>	<u>184,862</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. VOLUNTARY INCOME

	2020	2019
	£	£
Donations	147,728	112,655
	<u> </u>	<u> </u>

3. ACTIVITIES FOR GENERATING FUNDS

	2020	2019
	£	£
Shop income	1,027,215	701,270
	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2020

4. COSTS OF GENERATING VOLUNTARY INCOME

	2020	2019
	£	£
Fund raising costs	180	216
Advertising	3,680	5,545
	<u>3,860</u>	<u>5,761</u>

5. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	2020	2019
	£	£
Purchases	655,694	431,056
Staff costs	57,883	44,961
Rates and water	2,746	2,495
Insurance	3,967	3,936
Light and heat	1,677	1,892
Telephone	1,436	1,338
Computer costs	11,067	4,025
Repairs and renewals	-	305
Postage	188,788	127,568
Service charges	21	968
Travel costs	332	779
Office costs	1,824	3,036
Credit card fees	1,498	1,738
Bank charges	3,421	531
Rent	17,700	16,800
Consultancy fees	600	4,453
Accountancy	760	800
Legal and professional fees	-	500
Ebay fees	72,056	45,073
Contractor payments	-	8,370
Printing and Publishing	39,447	41,932
Depreciation	5,077	2,610
	<u>1,065,994</u>	<u>745,166</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

During the year Mr Mohammed Zameer, a trustee was paid a total of £10,949 in remuneration. No other trustees received any remuneration.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019 .

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2020

7. STAFF COSTS

	2020 £	2019 £
Wages and salaries	57,308	44,191
Other pension costs	575	770
	<u>57,883</u>	<u>44,961</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Full time	<u>5</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 September 2019	62,831	4,827	67,658
Additions	-	9,868	9,868
	<u>62,831</u>	<u>14,695</u>	<u>77,526</u>
At 31 August 2020	<u>62,831</u>	<u>14,695</u>	<u>77,526</u>
DEPRECIATION			
At 1 September 2019	60,266	1,571	61,837
Charge for year	1,403	3,674	5,077
	<u>61,669</u>	<u>5,245</u>	<u>66,914</u>
At 31 August 2020	<u>61,669</u>	<u>5,245</u>	<u>66,914</u>
NET BOOK VALUE			
At 31 August 2020	<u>1,162</u>	<u>9,450</u>	<u>10,612</u>
At 31 August 2019	<u>2,565</u>	<u>3,256</u>	<u>5,821</u>

9. STOCKS

	2020 £	2019 £
Stocks	<u>181,567</u>	<u>149,000</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	<u>14,544</u>	<u>5,692</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2020

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Taxation and social security	317	1,088
Other creditors	506	600
	<u>823</u>	<u>1,688</u>

12. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	215,610	175,152	390,762
Restricted funds			
Restricted funds	70,063	(70,063)	-
	<u>285,673</u>	<u>105,089</u>	<u>390,762</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,027,215	(852,063)	175,152
Restricted funds			
Restricted funds	147,728	(217,791)	(70,063)
	<u>1,174,943</u>	<u>(1,069,854)</u>	<u>105,089</u>

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted Funds			
General fund	152,612	62,998	215,610
Restricted Funds			
Restricted funds	70,063	-	70,063
	<u>222,675</u>	<u>62,998</u>	<u>285,673</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2020

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	813,925	(750,927)	62,998
TOTAL FUNDS	813,925	(750,927)	62,998

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	152,612	238,150	390,762
Restricted funds			
Restricted funds	70,063	(70,063)	-
TOTAL FUNDS	222,675	168,087	390,762

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,841,140	(1,602,990)	238,150
Restricted funds			
Restricted funds	147,728	(217,791)	(70,063)
TOTAL FUNDS	1,988,868	(1,820,781)	168,087

Restricted funds represent donations received from donors to purchase books, videos etc, which are then provided free of charge to organisations and individuals.

ISLAMIC DAWAH CENTRE INTERNATIONAL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	2020 £	2019 £
INCOMING RESOURCES		
Voluntary income		
Donations	147,728	112,655
Activities for generating funds		
Shop income	1,027,215	701,270
Total incoming resources	1,174,943	813,925
RESOURCES EXPENDED		
Costs of generating voluntary income		
Fund raising costs	180	216
Advertising	3,680	5,545
	3,860	5,761
Fundraising trading: cost of goods sold and other costs		
Purchases	655,694	431,056
Wages	57,308	44,191
Pensions	575	770
Rates and water	2,746	2,495
Insurance	3,967	3,936
Light and heat	1,677	1,892
Telephone	1,436	1,338
Computer costs	11,067	4,025
Repairs and renewals	-	305
Postage	188,788	127,568
Service charges	21	968
Travel costs	332	779
Office costs	1,824	3,036
Credit card fees	1,498	1,738
Bank charges	3,421	531
Rent	17,700	16,800
Consultancy fees	600	4,453
Accountancy	760	800
Legal and professional fees	-	500
Ebay fees	72,056	45,073
Contractor payments	-	8,370
Printing and Publishing	39,447	41,932
Plant and machinery	1,403	1,403
Fixtures and fittings	3,674	1,207
	1,065,994	745,166
Total resources expended	1,069,854	750,927

This page does not form part of the statutory financial statements

ISLAMIC DAWAH CENTRE INTERNATIONAL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	2020 £	2019 £
	<hr/>	<hr/>
Net income	<u>105,089</u>	<u>62,998</u>

This page does not form part of the statutory financial statements