

DARUL ISRA MUSLIM COMMUNITY CENTRE TRUST

England & Wales · Charity number 1133380

Details

Status Registered

Legal form Trust

Registered 2009-12-23

Register [View on the Charity Commission register](#)

Contact

Address Dar-UI-Isra Centre
21-23 Wyeverne Road
Cardiff
CF24 4BG

Phone 029 2034 4073

Email info@darulisra.org.uk

Website www.darulisra.org.uk

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS, IN PARTICULAR THE MUSLIM COMMUNITY, OF CARDIFF AND WALES WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE THE MUSLIM FAITH, ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.B TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME, WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: Darul Isra Muslim community centre trust provides a range of spiritual and community services that improve the quality of life of beneficiaries visiting or residing in Cardiff. Our activities are divided into the following: Religious Services, Education and Training, Youth development, Social Welfare and Community Cohesion.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** CARDIFF AND WALES
- Cardiff

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£425,155	£384,792	-	-
2023-08-31	£412,113	£334,522	-	-
2022-08-31	£206,575	£185,268	-	-
2021-08-31	£195,476	£142,970	-	-
2020-08-31	£177,737	£181,620	-	-

Trustees

Name	Role	Appointed
Dr Munir Ashi	Chair	
Abu Muslim Ali Najmi		
Saleem Ashar Kidwai		

DARUL ISRA MUSLIM COMMUNITY CENTRE TRUST

England & Wales - Charity number 1133380

Accounts



Report of the Trustees
Unaudited Financial Statements for Year Ended 31 August 2024
Darul Isra Muslim Community Centre Trust

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2024
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Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2024
Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The trustees have pleasure in presenting their report for the current financial year ending 31 August. This report is prepared in accordance with the Trust Deed and the recommendations of the Statement of the recommended practice - Accounting and Reporting by Charities and complies with applicable law.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1133380

Principal address
21-23 Wyverne Road
Cardiff
CF24 4BG

Trustees	
A M A Najmi	Trustee
Dr M Ashi	Chair
S A Kidwai	Trustee

Independent examiner
Mahmood Izziden
ACMA

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2024
Report of the Trustees

Report of the Trustees

The trustees have pleasure in presenting their report for the year ended 31 August 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).

Constitution and Objectives

The centre, which is a recognised charity in England & Wales, is operated under the rules of its trust deed dated 1st January 2009 and as amended on 12th October 2009.

General Activities

The community uses the centre for daily prayers and the major communal congregation every Friday. Weekly study circles for men, women and youth are provided in English, Urdu, Arabic and Malay.

Waqf (Endowment) Project

Darul Isra launched a Waqf (Endowment) Project in May 2019 to purchase a freehold property where the rental income from the property will support a portion of the centre operating costs as the centre moves to a more self-sufficient financial model.

As of the 31st August 2023, £87853 had been raised for the project

Foodbank

Darul Isra runs a weekly foodbank, in 2024 to better serve the community the service was moved to a delivery only model.

Iqra School

As part of the community activities, the Centre also runs an afternoon faith school for children ages 5 to 15. Classes are held two hours a day, five days a week and are primarily focused on the recitation and memorisation of the Quran.

Pontypridd Mosque Appeal

The centre started an appeal to establish a new Mosque in Pontypridd

Youth Activities

The centre has formed the DUI (Darul Isra) Youth committee to provide various youth activities and events for the community.

Interfaith Activities

Throughout the year, the centre organises a number of open days which are well attended by the public as well as schools.

Pilgrimage to Mecca (Ummrah Trip)

Darul Isra organised a Trip to Mecca in Oct 2023

1st Cathays Al-Huda Scout Group

1st Cathays Al-Huda Scout Group use of the lower hall of the Activity Centre to hold their weekly sessions for their 221 members throughout the week, Monday to Friday as well on Sunday.

The 1st Cathays Al-Huda Scout Group operates as an independent organisation and is registered with the Scout Association. The Aim of the group is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2024
Report of the Trustees

Trustees responsibilities

The charity trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993) and that an independent examination is needed to examine the Accounts (under section 43(3)(a) of the 1993 Act), to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) in the 1993 Act); and to state whether particular matters have come to their attention.

Volunteers

Many volunteers give up their time to help in the centre's various programmes and projects. Without their help, commitment and dedication we would not have achieved what we have. We would also like to thank our executive, members and the community for their support, advice, guidance, generous donations and constructive criticism. We are grateful to Allah for His blessings and pray He accepts our work in bringing the communities together for the common good of humanity.

Chair Rotation

The trustees have agreed the role of Chair will alternate between Dr M Ashi and A M A Najmi every two years.

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

.....
Dr M Ashi
Trustee

Date: 20.06.2025

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2024
Independent Examiner's Report to the Trustees of Darul Isra Muslim Community Centre Trust

I report on the accounts for the year ended 31 August 2024, which are set out on pages five to nine.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept as required by section 130 of the Act; or
2. That the accounts do not accord with those records; or
3. That the accounts do not comply with the accounting requirements of the Act; or
4. That there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.


.....
Mahmood Izzidien
ACMA

Date: 30.06.25

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities
For the year ended 31/08/2024

	Notes	31.8.24 £ Unrestricted	31.8.24 £ Restricted	31.8.24 £ Total Funds	31.8.23 £ Total
INCOMING RESOURCES					
Income and endowments from:					
Donations and legacies	2	258,260	166,895	425,155	412,113
Charitable activities					
Investments					
Other					
Total incoming resources		<u>258,260</u>	<u>166,895</u>	<u>425,155</u>	<u>412,113</u>
RESOURCES EXPENDED					
Expenditure on:					
Raising funds		3,005	-	3,005	2,857
Charitable activities	3	198,036	183,751	381,787	331,666
Separate material item of expense					
Other					
Total resources expended		<u>201,041</u>	<u>183,751</u>	<u>384,792</u>	<u>334,522</u>
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		<u>57,219</u>	<u>(16,855)</u>	<u>40,363</u>	<u>77,591</u>
Gross transfers between funds		(129)	129		
Net incoming/(outgoing) resources		<u>57,090</u>	<u>(16,726)</u>	<u>40,363</u>	<u>77,591</u>
RECONCILIATION OF FUNDS					
Total fund brought forward		602,928	219,605	822,532	744,942
TOTAL FUNDS CARRIED FORWARD		<u>660,017</u>	<u>202,878</u>	<u>862,896</u>	<u>822,532</u>

The notes form part of these financial statements

Darul Isra Muslim Community Centre Trust
Balance Sheet
For the year ended 31/08/2024

	Notes	31.8.24 £ Unrestricted funds	31.8.24 £ Restricted funds	31.8.24 £ Total	31.8.23 £ Total
FIXED ASSETS					
Tangible assets	6	564,212	-	564,212	564,581
CURRENT ASSETS					
Cash at bank and in hand		95,805	202,878	298,684	257,952
Debtors					
Net Current Assets		<u>660,017</u>	<u>202,878</u>	<u>862,895</u>	<u>822,533</u>
CREDITORS					
Amounts falling due withing one year					
Net Current Liabilities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSESTS LESS CURRENT LIABLITIES		<u>660,017</u>	<u>202,878</u>	<u>862,895</u>	<u>822,533</u>
NET ASSESTS		<u>660,017</u>	<u>202,878</u>	<u>862,895</u>	<u>822,533</u>
FUNDS					
Unrestricted funds	7			660,017	602,928
Restricted funds				202,878	219,605
TOTAL FUNDS				<u>862,895</u>	<u>822,532</u>

The Financial statements were approved by order of the board of trustees on

.....
 Dr M Ashi
 Trustee

Date: 20.06.2025

The notes form part of these financial statements

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

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.

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. VOLUNTARY INCOME

	31.8.24	31.8.23
	£	£
General donations	212,549	170,569
Gift Aid	45,311	0
Charity Appeals	88,738	41,830
Waqf Project	1,839	5,851
Gift Aid - Waqf Project	4,637	0
Restricted Donations and collections	46,550	145,043
Iqra School	21,144	31,462
Services	400	550
ECMC	2,922	6,272
Foodbank	1,065	10,537
	425,155	412,113

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

3. CHARITABLE ACTIVITIES

	31.8.24	31.8.23
	£	£
Support Costs	89,458	84,395
Charity Appeals	86,792	60,735
Charitable activities	62,937	82,214
Restricted Donations and collections	52,989	50,404
Iqra School	35,861	1,511
Cleaning & refuse	7,511	3,737
Telephone & Broadband	2,327	1,199
Repairs and Maintenance	16,841	5,276
Hall and Equipment Hire	0	1,822
ECMC	5,095	4,337
Light and Heat	18,122	25,642
Water	398	413
Foodbank	3,014	9,319
Other	443	663
	<u>381,787</u>	<u>327,041</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2020.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2022

5. STAFF COSTS

	31.8.24	31.8.23
	£	£
Wages and salaries	80,751	76,718
Pensions	352	473
	<u>81,103</u>	<u>77,191</u>

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

31.8.24	31.8.24
<u>6</u>	<u>6</u>

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

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

6. TANGIBLE FIXED ASSETS

	Improvement to property £	Fixture & Fitting £	Totals £
Cost			
At 1st Sep 2023	562,895	18,393	581,288
Additions			
At 31st Aug 2024	<u>562,895</u>	<u>18,393</u>	<u>581,288</u>
Depreciation			
At 1st Sep 2023		16,748	16,748
Charge for the year		329	329
At 31st Aug 2024	<u>-</u>	<u>17,077</u>	<u>17,077</u>
Net Book Value			
At 31st Aug 2023	562,895	1,646	564,541
At 31st Aug 2024	<u>562,895</u>	<u>1,317</u>	<u>564,212</u>

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

7. MOVEMENT IN FUNDS

	At 31.8.23 £	Net movement in funds	Transfers between funds	31.8.24 £
Unrestricted funds				
Tangible assets	564,581	(369)		564,212
Current assets	38,347	57,459	(129)	95,806
Unrestricted	602,928	57,219	(129)	660,017
Restricted funds				
Iqra School	42,262	(14,717)		27,545
Foodbank	11,999	(1,948)		10,051
Waqf Project	81,378	6,476		87,853
Ummrah Trip	32,650	(34,864)		(2,214)
PPE Appeal	789	0		789
Restricted Internal total	169,078	(45,053)		124,025
Pontypridd Mosque Appeal	11,042	5,239		16,281
ECMC	2,451	(2,174)		278
Restricted Mosque appeals total	13,493	3,066		16,559
Turkey Earthquake Appeal	26,871	(27,000)	129	(0)
Pakistan Flood Appeal	5	699		704
North Africa Appeal	0	4,286		4,286
Sudan Appeal	0	8,700		8,700
Palestine Appeal	3,293	26,557		29,850
Charity Appeals	6,866	11,889		18,755
Restricted Chairty Appeals total	37,034	25,132	129	62,295
Internal	772,005	12,166	(129)	784,042
External	50,527	28,198	129	78,854
TOTAL FUNDS	822,532	40,363	0	862,896
Unrestricted	602,928	57,219	(129)	660,017
Restricted	219,605	(16,855)	129	202,878
TOTAL FUNDS	822,532	40,363	0	862,896

7. MOVEMENT IN FUNDS

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	258,260	(201,041)	57,219
Restricted funds			
Iqra School	21,144	(35,861)	(14,717)
Foodbank	1,065	(3,014)	(1,948)
Waqf Project	6,476	0	6,476
ECMC	2,922	(5,095)	(2,174)
Ummrah Trip	18,125	(52,989)	(34,864)
Pontypridd Mosque Appeal	5,239	0	5,239
Turkey Earthquake Appeal	0	(27,000)	(27,000)
Pakistan Flood Appeal	699	0	699
North Africa Appeal	13,786	(9,500)	4,286
Sudan Appeal	8,700	0	8,700
Palestine Appeal	62,003	(35,446)	26,557
Charity Appeals	26,736	(14,847)	11,889
Restricted total	166,895	(183,751)	(16,855)
TOTAL FUNDS	425,155	(384,792)	40,363

Darul Isra Muslim Community Centre Trust
Detailed Statement of Financial Activities

INCOMING RESOURCES	31.8.24	31.8.23
	£	£
Voluntary Income		
General donations	212,549	170,569
Gift Aid	45,311	0
Services	400	550
Charity Appeals	111,924	92,776
Property (waqf) Purchase donations	1,839	5,851
Property (waqf) Purchase Gift Aid	4,637	0
Iqra School Fees & donations	21,144	31,462
Restricted donations	26,286	100,368
Foodbank	1,065	10,537
Total Incoming Resources	<u>425,155</u>	<u>412,113</u>
	31.8.24	31.8.24
	£	£
RESOURCES EXPENDED		
Raising funds		
Printing, Postage & Stationery	3,005	2,857
Support Costs		
Wages	80,751	76,718
Pensions	352	473
Sub-contractors	4,000	0
Insurance	3,336	0
Light and Heat	18,122	25,642
Water	398	413
Charitable activities		
Charity Appeals	86,792	60,735
Restricted Donations and collections	61,098	64,060
Charitable activities	62,005	82,214
Charitable activities (Youth)	932	0
Iqra School	35,861	1,511
Cleaning & refuse	7,511	9,855
Telephone & Broadband	2,327	1,199
Repairs and Maintenance	16,841	5,276
Hall and Equipment Hire	0	1,822
Depreciation F+F	329	411
Equipment	0	0
Foodbank	0	0
Other	113	251
Finance		
Bank Charges	1,019	1,086
Total Resources Expended	<u>384,792</u>	<u>334,522</u>
Net income / (expenditure)	<u>40,363</u>	<u>77,590</u>

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The page does not form part of the statutory financial statements

DARUL ISRA MUSLIM COMMUNITY CENTRE TRUST

England & Wales - Charity number 1133380

Accounts



Report of the Trustees
Unaudited Financial Statements for Year Ended 31 August 2023
Darul Isra Muslim Community Centre Trust

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2023
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Darul Isra Muslim Community Centre Trust
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Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

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Dr M Ashi	Trustee
S A Kidwai	Trustee

Independent examiner

Mahmood Izziden
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General Activities

The community uses the centre for daily prayers and the major communal congregation every Friday. Weekly study circles for men, women and youth are provided in English, Urdu, Arabic and Malay.

Waqf (Endowment) Project

Darul ul Isra launched a Waqf (Endowment) Project in May 2019 to purchase a freehold property where the rental income from the property will support a portion of the centre operating costs as the centre moves to a more self-sufficient financial model.

As of the 31st August 2023, £81378 had been raised for the project

Foodbank

Darul ul Isra runs a weekly foodbank, in the year ending 31/08/2023 we had match funding from the Co-op equalling £2,505

Iqra School

As part of the community activities, the Centre also run an afternoon faith school for children ages 5 to 15. Classes are held two hours a day, five days a week and are primarily focused on the recitation and memorisation of the Quran.

Pontypridd Mosque Appeal

The centre started an appeal to establish a new Mosque in Pontypridd

Youth Activities

The centre has formed the DUI (Darul Isra) Youth committee to provide various youth activities and events for the community.

Charity Appeals

Darul ul Isra raised money for the Pakistan Flood appeal and Turkey Earthquake

Interfaith Activities

Throughout the year, the centre organises a number of open days which are well attended by the public as well schools.

Pilgrimage to Mecca (Ummrah Trip)

Darul ul Isra organised a Trip to Mecca in Oct 2024

1st Cathays Al-Huda Scout Group

1st Cathays Al-Huda Scout Group use of the lower hall of the Activity Centre to hold their weekly sessions for their 221 members throughout the week, Monday to Friday as well on Sunday.

The 1st Cathays Al-Huda Scout Group operates as an independent organisation and is registered with the scout Association. The Aim of the group is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2023
Report of the Trustees

Trustees responsibilities

The charity trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993) and that an independent examination is needed to examine the Accounts (under section 43(3)(a) of the 1993 Act), to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) in the 1993 Act); and to state whether particular matters have come to their attention.


Volunteers

Many volunteers give up their time to help in the centre's various programmes and projects. Without their help, commitment and dedication we would not have achieved what we have. We would also like to thank our executive, members and the community for their support, advice, guidance, generous donations and constructive criticism. We are grateful to Allah for His blessings and pray He accepts our work in bringing the communities together for the common good of humanity.

Chair Rotation

The trustees have agreed the role of Chair will alternate between Dr M Ashi and A M A Najmi every two years.

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


.....
A M A Najimi
Trustee

Date: 13 / 09 / 2024

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2023
Independent Examiner's Report to the Trustees of Darul Isra Muslim Community Centre Trust

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My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept as required by section 130 of the Act; or
2. That the accounts do not accord with those records; or
3. That the accounts do not comply with the accounting requirements of the Act; or
4. That there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



.....
Mahmood Izzidien
ACMA

Date:

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities
For the year ended 31/08/2023

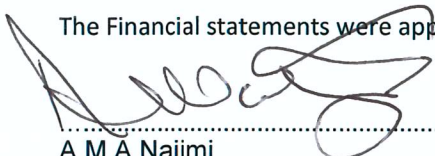
	Notes	31.8.23 £ Unrestricted	31.8.23 £ Restricted	31.8.23 £ Total Funds	31.8.22 £ Total
INCOMING RESOURCES					
Income and endowments from:					
Donations and legacies	2	171,119	240,995	412,113	206,575
Charitable activities					
Investments					
Other					
Total incoming resources		171,119	240,995	412,113	206,575
RESOURCES EXPENDED					
Expenditure on:					
Raising funds		2,857	-	2,857	1,805
Charitable activities	3	205,360	126,306	331,666	183,462
Separate material item of expense					
Other					
Total resources expended		208,216	126,306	334,522	185,268
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		(37,098)	114,688	77,591	21,307
Gross transfers between funds					
Net incoming/(outgoing) resources		(37,098)	114,688	77,591	21,307
RECONCILIATION OF FUNDS					
Total fund brought forward		640,025	104,916	744,942	723,635
TOTAL FUNDS CARRIED FORWARD		602,928	219,605	822,532	744,942

The notes form part of these financial statements

Darul Isra Muslim Community Centre Trust
Balance Sheet
For the year ended 31/08/2023

	Notes	31.8.23 £ Unrestricted funds	31.8.23 £ Restricted funds	31.8.23 £ Total	31.8.22 £ Total
FIXED ASSETS					
Tangible assets	6	564,581	-	564,581	564,952
CURRENT ASSETS					
Cash at bank and in hand		38,347	219,605	257,952	179,989
Debtors					
Net Current Assets		<u>602,928</u>	<u>219,605</u>	<u>822,532</u>	<u>744,942</u>
CREDITORS					
Amounts falling due withing one year					
Net Current Liabilities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSESTS LESS CURRENT LIABILITIES		<u>602,928</u>	<u>219,605</u>	<u>822,532</u>	<u>744,942</u>
NET ASSESTS		<u>602,928</u>	<u>219,605</u>	<u>822,532</u>	<u>744,942</u>
FUNDS					
Unrestricted funds	7			602,928	640,025
Restricted funds				219,605	104,916
TOTAL FUNDS				<u>822,532</u>	<u>744,942</u>

The Financial statements were approved by order of the board of trustees on



 A M A Najimi
 Trustee

Date: 13/09/2024

The notes form part of these financial statements

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

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.

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. VOLUNTARY INCOME

	31.8.23	31.8.22
	£	£
General donations	170,569	135,133
Charity Appeals	41,830	22,565
Property (waqf) Purchase donations	5,851	21,580
Restricted Donations and collections	145,043	3,395
Iqra School	31,462	7,400
Services	550	915
ECMC donations	6,272	176
ECMC Gift Aid	0	0
Foodbank	10,537	15,411
	<u>412,113</u>	<u>206,575</u>

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

3. CHARITABLE ACTIVITIES

	31.8.23	31.8.22
	£	£
Support Costs	88,132	88,264
Charity Appeals	60,735	14,367
Charitable activities	82,214	53,933
Restricted Donations and collections	50,404	0
Iqra School	1,511	259
Cleaning & refuse	0	3,737
Telephone & Broadband	1,199	661
Repairs and Maintenance	5,276	4,871
Hall and Equipment Hire	1,822	257
ECMC	4,337	0
Light and Heat	25,642	8,856
Water	413	368
Foodbank	9,319	7,155
Other	663	733
	<u>331,666</u>	<u>183,462</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2020.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022

5. STAFF COSTS

	31.8.23	31.8.22
	£	£
Wages and salaries	76,718	78,108
Pensions	473	600
	<u>77,191</u>	<u>78,708</u>

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

	31.8.23	31.8.22
	<u>6</u>	<u>6</u>

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

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

6. TANGIBLE FIXED ASSETS

	Improvement to property £	Fixture & Fitting £	Totals £
Cost			
At 1st Sep 2023	562,895	18,393	581,288
Additions			
At 31st Aug 2023	562,895	18,393	581,288
Depreciation			
At 1st Sep 2022		16,296	16,296
Charge for the year		411	411
At 31st Aug 2023	-	16,708	16,708
Net Book Value			
At 31st Aug 2023	562,895	1,686	564,581
At 31st Aug 2022	562,895	2,057	564,952

7. MOVEMENT IN FUNDS

	At 31.8.22 £	Net movement in funds	Transfers between funds	31.8.23 £
Unrestricted funds				
Unrestricted	640,025	(37,098)		602,927
Restricted funds				
Iqra School	12,312	29,950		42,262
Foodbank	10,781	1,218		11,999
Waqf	75,526	5,851		81,378
ECMC	517	1,935		2,451
PPE Appeal	789			789
Pontypridd Mosque Appeal	0	11,042		11,042
Ummrah Trip	0	32,650		32,650
Turkey Earthquake Appeal	0	19,871		19,871
Pakistan Flood Appeal	0	5		5
Charity Appeals / Other	4,992	12,166		17,158
Restricted total	104,916	114,688		219,605
TOTAL FUNDS	744,942	77,591	-	822,532

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

7. MOVEMENT IN FUNDS (continued)

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	<u>171,119</u>	<u>(208,216)</u>	<u>(37,098)</u>
Restricted funds			
Iqra School	31,462	(1,511)	29,950
Foodbank	10,537	(9,319)	1,218
Waqf	5,851	0	5,851
ECMC	6,272	(4,337)	1,935
Ummrah Trip	60,150	(27,500)	32,650
Pontypridd Mosque Appeal	33,946	(22,904)	11,042
Turkey Earthquake Appeal	19,871	0	19,871
Pakistan Flood Appeal	50,947	(50,942)	5
Charity Appeals / Other	21,959	(9,794)	12,166
Restricted total	<u>240,995</u>	<u>(126,306)</u>	<u>114,688</u>
TOTAL FUNDS	<u>412,113</u>	<u>(334,522)</u>	<u>77,591</u>

Darul Isra Muslim Community Centre Trust
Detailed Statement of Financial Activities

INCOMING RESOURCES	31.8.23	31.8.22
	£	£
Voluntary Income		
General donations	170,569	135,133
Gift Aid	0	0
Services	550	915
Charity Appeals	87,355	22,565
Property (waqf) Purchase donations	5,851	21,580
Property (waqf) Purchase Gift Aid	0	0
Iqra School Fees & donations	31,462	7,400
Zakat Al-Fitr	5,421	3,395
Restricted donations	100,368	176
Foodbank	10,537	15,411
Total Incoming Resources	<u>412,113</u>	<u>206,575</u>
	31.8.23	31.8.22
	£	£
RESOURCES EXPENDED		
Raising funds		
Prinitng, Postage & Stationery	2,857	1,805
Support Costs		
Wages	76,718	78,108
Pensions	473	600
Sub-contractors	0	5,780
Insurance	0	3,105
Light and Heat	25,642	8,856
Water	413	368
Charitable activities		
Charity Appeals	60,735	14,367
Restricted Donations and collections	64,060	0
Charitable activities	82,214	52,406
Charitable activities (Youth)	0	1,528
Iqra School	1,511	259
Cleaning & refuse	9,855	3,737
Telephone & Broadband	1,199	661
Repairs and Maintenance	5,276	3,080
Hall and Equipment Hire	1,822	257
Depreciation F+F	411	514
Equipment	0	1,791
Foodbank	0	7,155
Other	251	219
Finance		
Bank Charges	1,086	671
Total Resources Expended	<u>334,522</u>	<u>185,268</u>
Net income / (expenditure)	<u>77,591</u>	<u>21,307</u>

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The page does not form part of the statutory financial statements

DARUL ISRA MUSLIM COMMUNITY CENTRE TRUST

England & Wales - Charity number 1133380

Accounts



Report of the Trustees
Unaudited Financial Statements for Year Ended 31 August 2022
Darul Isra Muslim Community Centre Trust

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2022
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Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2022
Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The trustees have pleasure in presenting their report for the current financial year ending 31 August. This report is prepared in accordance with the Trust Deed and the recommendations of the Statement of the recommended practice - Accounting and Reporting by Charities and complies with applicable law.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1133380

Principal address
21-23 Wyverne Road
Cardiff
CF24 4BG

Trustees	
Dr M Ashi	Chair
S A Kidwai	Trustee
A M A Najmi	Trustee

Independent examiner
Mahmood Izziden
ACMA

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2022
Report of the Trustees

Report of the Trustees

The trustees have pleasure in presenting their report for the year ended 31 August 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).

Constitution and Objectives

The centre, which is a recognised charity in England & Wales, is operated under the rules of its trust deed dated 1st January 2009 and as amended on 12th October 2009.

General Activities

The community uses the centre for daily prayers and the major communal congregation every Friday. Weekly study circles for men, women and youth are provided in English, Urdu, Arabic and Malay.

Waqf (Endowment) Project

Darul ul Isra launched a Waqf (Endowment) Project in May 2019 to purchase a freehold property where the rental income from the property will support a portion of the centre operating costs as the centre moves to a more self-sufficient financial model.

As of the 31st August 2022, £75526 had been raised for the project

Foodbank

Darul ul Isra received a £10,000 grant from Communities and Tackling Poverty Department. Initial spend of £2,429.93 was on ensuring storage space was fit for purpose. We have earmarked the remaining for utilising a garden space to create a community garden to grow some food produce and the remaining amount will be used directly to purchase food items for attendees.

Iqra School

As part of the community activities, the Centre also run an afternoon faith school for children ages 5 to 15. Classes are held two hours a day, five days a week and are primarily focused on the recitation and memorisation of the Quran. The school was closed during this accounting period due to COVID

Youth Activities

The centre has formed the DUI (Darul Isra) Youth committee to provide various youth activities and events for the community.

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2022
Report of the Trustees

Interfaith Activities

Throughout the year, the centre organises a number of open days which are well attended by the public as well schools.

1st Cathays Al-Huda Scout Group

1st Cathays Al-Huda Scout Group use of the lower hall of the Activity Centre to hold their weekly sessions for their 221 members throughout the week, Monday to Friday as well on Sunday.

The 1st Cathays Al-Huda Scout Group operates as an independent organisation and is registered with the scout Association. The Aim of the group is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Trustees responsibilities

The charity trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993) and that an independent examination is needed to examine the Accounts (under section 43(3)(a) of the 1993 Act), to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) in the 1993 Act); and to state whether particular matters have come to their attention.


Volunteers

Many volunteers give up their time to help in the centre's various programmes and projects. Without their help, commitment and dedication we would not have achieved what we have. We would also like to thank our executive, members and the community for their support, advice, guidance, generous donations and constructive criticism. We are grateful to Allah for His blessings and pray He accepts our work in bringing the communities together for the common good of humanity.

Chair Rotation

The trustees have agreed the role of Chair will alternate between Dr M Ashi and A M A Najmi every two years.

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


.....
Dr M Ashi
Trustee

Date: 08.12.2023

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2022
Independent Examiner's Report to the Trustees of Darul Isra Muslim Community Centre Trust

I report on the accounts for the year ended 31 August 2022, which are set out on pages five to nine.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept as required by section 130 of the Act; or
2. That the accounts do not accord with those records; or
3. That the accounts do not comply with the accounting requirements of the Act; or
4. That there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.


.....
Mahmood Izzidien
ACMA

Date: ~~8/12/22~~ 8/12/23

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities
For the year ended 31/08/2021

	Notes	31.8.22 £	31.8.22 £	31.8.22 £	31.8.21 £
		Unrestricted	Restricted	Total	Total
INCOMING RESOURCES					
Income and endowments from:					
Donations and legacies	2	136,048	70,526	206,575	195,476
Charitable activities					
Investments					
Other					
Total incoming resources		<u>136,048</u>	<u>70,526</u>	<u>206,575</u>	<u>195,476</u>
RESOURCES EXPENDED					
Expenditure on:					
Raising funds		1,805	-	1,805	1,499
Charitable activities	3	161,682	21,780	183,462	141,472
Separate material item of expense					
Other					
Total resources expended		<u>163,487</u>	<u>21,780</u>	<u>185,268</u>	<u>142,970</u>
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		<u>(27,439)</u>	<u>48,746</u>	<u>21,307</u>	<u>52,506</u>
Gross transfers between funds					
Net incoming/(outgoing) resources		<u>(27,439)</u>	<u>48,746</u>	<u>21,307</u>	<u>52,506</u>
RECONCILIATION OF FUNDS					
Total fund brought forward		660,389	63,245	723,635	671,129
TOTAL FUNDS CARRIED FORWARD		<u>632,950</u>	<u>111,991</u>	<u>744,942</u>	<u>723,635</u>

The notes form part of these financial statements


Darul Isra Muslim Community Centre Trust
Balance Sheet
For the year ended 31/08/2021

	Notes	31.8.22 £	31.8.22 £	31.8.22 £	31.8.21 £
		Unrestricted	Restricted	Total	Total
FIXED ASSETS					
Tangible assets	6	564,952	-	564,952	565,466
CURRENT ASSETS					
Cash at bank and in hand		75,073	104,916	179,989	158,168
Debtors					
Net Current Assets		640,025	104,916	744,942	723,634
CREDITORS					
Amounts falling due within one year					0
Net Current Liabilities		-	-	-	723,634
TOTAL ASSETS LESS CURRENT LIABILITIES		640,025	104,916	744,942	723,634
NET ASSETS		640,025	104,916	744,942	723,634
FUNDS					
	7				
Unrestricted funds				640,025	660,389
Restricted funds				104,916	63,245
TOTAL FUNDS				744,942	723,634

The Financial statements were approved by order of the board of trustees on

.....
 Dr M Ashi
 Trustee

Date:


 08.12.2023

The notes form part of these financial statements

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

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.

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. VOLUNTARY INCOME

	31.8.22	31.8.21
	£	£
General donations	135,133	128,001
Gift Aid	0	3,367
PPE Appeal	0	0
HMRC furloughed worker's Grant	0	19,895
Charity Appeals	22,565	16,943
Property (waqf) Purchase donations	21,580	4,188
Gift Aid - Waqf Project	0	0
Zakat Al-Fitr	3,395	3,757
Restricted Donations and collections	0	10,933
Iqra School Fees	7,400	60
Services	915	1,980
ECMC donations	176	246
ECMC Gift Aid	0	0
Foodbank	15,411	6,107
	<u>206,575</u>	<u>195,476</u>

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

3. CHARITABLE ACTIVITIES

	31.8.22	31.8.21
	£	£
Support Costs	88,264	78,784
PPE Appeal	0	504
Charity Appeals	14,367	26,588
Charitable activities	53,933	15,013
Restricted Donations and collections	0	0
Iqra School	259	-
Cleaning & refuse	3,737	1,678
Telephone & Broadband	661	660
Repairs and Maintenance	4,871	6,994
Hall and Equipment Hire	257	1,871
ECMC Property Purchase	0	0
ECMC Expenditure Other	0	0
Light and Heat	8,856	4,808
Water	368	346
Foodbank	7,155	3,582
Other	733	643
	<u>183,462</u>	<u>141,472</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2020.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2020.

5. STAFF COSTS

	31.8.22	31.8.21
	£	£
Wages and salaries	78,108	74,530
Pensions	600	564
	<u>78,708</u>	<u>75,095</u>

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

	31.8.22	31.8.21
	<u>6</u>	<u>6</u>

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

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

6. TANGIBLE FIXED ASSETS

	Improvement to property £	Fixture & Fitting £	Totals £
Cost			
At 1st Sep 2022	562,895	18,393	581,288
Additions			
At 31st Aug 2022	<u>562,895</u>	<u>18,393</u>	<u>581,288</u>
Depreciation			
At 1st Sep 2021		15,822	15,822
Charge for the year		514	514
At 31st Aug 2022	<u>-</u>	<u>16,336</u>	<u>16,336</u>
Net Book Value			
At 31st Aug 2022	562,895	2,057	564,952
At 31st Aug 2021	<u>562,895</u>	<u>2,571</u>	<u>565,466</u>

7. MOVEMENT IN FUNDS

	At 31.8.21 £	Net movement in funds	Transfers between funds	31.8.22 £
Unrestricted funds				
Unrestricted	<u>660,389</u>	<u>(27,439)</u>		<u>632,950</u>
Restricted funds				
Iqra School	5,171	7,141		12,312
Foodbank	2,525	8,256		10,781
Waqf	53,946	21,580		75,526
ECMC	341	176		517
PPE Appeal	789	0		789
Charity Appeals / Other	474	11,593		12,067
Restricted total	<u>63,245</u>	<u>48,746</u>		<u>111,991</u>
TOTAL FUNDS	<u>723,634</u>	<u>21,307</u>	<u>-</u>	<u>744,942</u>

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

7. MOVEMENT IN FUNDS (continued)

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	<u>136,048</u>	<u>(163,487)</u>	<u>(27,439)</u>
Restricted funds			
Iqra School	7,400	(259)	7,141
Foodbank	15,411	(7,155)	8,256
Waqf	21,580	0	21,580
ECMC	176	0	176
PPE Appeal	0	0	0
Charity Appeals / Other	25,960	(14,367)	11,593
Restricted total	<u>70,526</u>	<u>(21,780)</u>	<u>48,746</u>
TOTAL FUNDS	<u>206,575</u>	<u>(185,268)</u>	<u>21,307</u>

Darul Isra Muslim Community Centre Trust
Detailed Statement of Financial Activities

INCOMING RESOURCES	31.8.22	31.8.21
	£	£
Voluntary Income		
General donations	135,133	128,001
HMRC furloughed worker's Grant	0	19,895
General donations (Youth)	0	0
Gift Aid	0	3,367
Services	915	1,980
Charity Appeals	22,565	16,943
Property (waqf) Purchase donations	21,580	4,188
Property (waqf) Purchase Gift Aid	0	0
Iqra School Fees & donations	7,400	60
ECMC donations	176	246
ECMC Gift Aid	0	0
PPE Appeal	0	0
Zakat Al-Fitr	3,395	3,757
Restricted donations	0	10,933
Foodbank	15,411	6,107
Total Incoming Resources	<u>206,575</u>	<u>195,476</u>
	31.8.22	31.8.21
	£	£
RESOURCES EXPENDED		
Raising funds		
Printing, Postage & Stationery	1,805	1,499
Support Costs		
Wages	78,108	74,530
Pensions	600	564
Sub-contractors	5,780	0
Insurance	3,105	3,200
Light and Heat	8,856	4,808
Water	368	346
Charitable activities		
Charity Appeals	14,367	35,008
Restricted Donations and collections	0	0
PPE Appeal	0	504
Charitable activities	52,406	5,855
Charitable activities (Youth)	1,528	737
Iqra School	259	0
Cleaning & refuse	3,737	1,678
Telephone & Broadband	661	660
Repairs and Maintenance	3,080	6,994
Hall and Equipment Hire	257	1,871
ECMC Property Purchase	-	-
ECMC Expenditure Other	0	0
Depreciation F+F	514	643
Equipment	1,791	0
Foodbank	7,155	3,582
Other	219	0
Finance		
Bank Charges	671	490
Total Resources Expended	<u>185,268</u>	<u>142,970</u>
Net income / (expenditure)	<u>21,307</u>	<u>52,506</u>

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The page does not form part of the statutory financial statements

DARUL ISRA MUSLIM COMMUNITY CENTRE TRUST

England & Wales - Charity number 1133380

Accounts



Report of the Trustees
Unaudited Financial Statements for Year Ended 31 August 2021
Darul Isra Muslim Community Centre Trust

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2021
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Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2021
Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The trustees have pleasure in presenting their report for the current financial year ending 31 August. This report is prepared in accordance with the Trust Deed and the recommendations of the Statement of the recommended practice - Accounting and Reporting by Charities and complies with applicable law.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1133380

Principal address

21-23 Wyverne Road
Cardiff
CF24 4BG

Trustees

Dr M Ashi	Chair
S A Kidwai	Trustee
A M A Najmi	Trustee

Independent examiner

Mahmood Izziden
ACMA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2021
Report of the Trustees

Report of the Trustees

The trustees have pleasure in presenting their report for the year ended 31 August 2021. 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).

Constitution and Objectives

The centre, which is a recognised charity in England & Wales, is operated under the rules of its trust deed dated 1st January 2009 and as amended on 12th October 2009.

COVID-19 Impact

The centre closed during lockdown on the 19th March 2020 during this time we moved content and classes where possible online, celebrating both Ramadan and Eid at home. The centre reopened on the 4th of August 2020 with new covid safety measures in place.

General Activities

The community uses the centre for daily prayers and the major communal congregation every Friday. Weekly study circles for men, women and youth are provided in English, Urdu, Arabic and Malay.

Waqf (Endowment) Project

Darul ul Isra launched a Waqf (Endowment) Project in May 2019 to purchase a freehold property where the rental income from the property will support a portion of the centre operating costs as the centre moves to a more self-sufficient financial model.

As of the 31st August 2021, £53,946 had been raised for the project

East Cardiff Muslim Centre (ECMC)

Darul ul Isra acted as a sponsor and partner for East Cardiff Muslim Centre.

East Cardiff Muslim Centre is a separate community project in the East of Cardiff to accommodate the local community with an open space for youth activities, drop-in sessions for local community members, English language classes, health and wellbeing sessions and educational services.

A permanent space was secured on the 12th June 2019 with the purchase of a building for £185,000.

A separate not for profit organisation has now been formed and all restricted funds have moved to ECMC

Iqra School

As part of the community activities, the Centre also run an afternoon faith school for children ages 5 to 15. Classes are held two hours a day, five days a week and are primarily focused on the recitation and memorisation of the Quran. The school was closed during this accounting period due to COVID

Youth Activities

The centre has formed the DUI (Darul Isra) Youth committee to provide various youth activities and events for the community.

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2021
Report of the Trustees

Interfaith Activities

Throughout the year, the centre organises a number of open days which are well attended by the public as well schools.

Ramadan

The mosque resumed evening prayers during Ramadan following the closure in the prior year due to COVID-19. 400 meals were served each night for the month

1st Cathays Al-Huda Scout Group

1st Cathays Al-Huda Scout Group use of the lower hall of the Activity Centre to hold their weekly sessions for their 221 members throughout the week, Monday to Friday as well on Sunday.

The 1st Cathays Al-Huda Scout Group operates as an independent organisation and is registered with the scout Association. The Aim of the group is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Trustees responsibilities

The charity trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993) and that an independent examination is needed to examine the Accounts (under section 43(3)(a) of the 1993 Act), to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) in the 1993 Act); and to state whether particular matters have come to their attention.

Volunteers

Many volunteers give up their time to help in the centre's various programmes and projects. Without their help, commitment and dedication we would not have achieved what we have. We would also like to thank our executive, members and the community for their support, advice, guidance, generous donations and constructive criticism. We are grateful to Allah for His blessings and pray He accepts our work in bringing the communities together for the common good of humanity.

Chair Rotation

The trustees have agreed the role of Chair will alternate between Dr M Ashi and A M A Najmi every two years.

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

Dr M Ashi [Electronic Signature]

.....
Dr M Ashi
Trustee

Date: **20 July 2023**

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2020
Independent Examiner's Report to the Trustees of Darul Isra Muslim Community Centre Trust

I report on the accounts for the year ended 31 August 2020, which are set out on pages five to nine.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept as required by section 130 of the Act; or
2. That the accounts do not accord with those records; or
3. That the accounts do not comply with the accounting requirements of the Act; or
4. That there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Mahmood Izzidien [Electronic Signature]

.....
Mahmood Izzidien
ACMA

Date: **20 July 2023**

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities
For the year ended 31/08/2021

Notes	31.8.21 £	31.8.21 £	31.8.21 £	31.8.20 £
	Unrestricted funds	Restricted funds	Total Funds	Total Funds
INCOMING RESOURCES				
Income and endowments from:				
Donations and legacies	2 153,243	42,233	195,476	177,737
Charitable activities				
Investments				
Other				
Total incoming resources	<u>153,243</u>	<u>42,233</u>	<u>195,476</u>	<u>177,737</u>
RESOURCES EXPENDED				
Expenditure on:				
Raising funds	1,499	-	1,499	3,963
Charitable activities	3 102,377	39,095	141,472	177,657
Separate material item of expense				
Other				
Total resources expended	<u>103,876</u>	<u>39,095</u>	<u>142,970</u>	<u>181,620</u>
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS	<u>49,367</u>	<u>3,139</u>	<u>52,506</u>	<u>(3,883)</u>
Gross transfers between funds				
Net incoming/(outgoing) resources	<u>49,367</u>	<u>3,139</u>	<u>52,506</u>	<u>(3,883)</u>
RECONCILIATION OF FUNDS				
Total fund brought forward	611,022	60,106	671,129	675,012
TOTAL FUNDS CARRIED FORWAD	<u>660,389</u>	<u>63,245</u>	<u>723,635</u>	<u>671,129</u>

The notes form part of these financial statements
Darul Isra Muslim Community Centre Trust
Balance Sheet
For the year ended 31/08/2021

	Notes	31.8.21 £ Unrestricted funds	31.8.21 £ Restricted funds	31.8.21 £ Total	31.8.20 £ Total
FIXED ASSETS					
Tangible assets	6	565,466	-	565,466	566,109
CURRENT ASSETS					
Cash at bank and in hand		94,923	63,245	158,168	106,244
Debtors					
Net Current Assets		<u>660,389</u>	<u>63,245</u>	<u>723,634</u>	<u>672,354</u>
CREDITORS					
Amounts falling due within one year					(1,225)
Net Current Liabilities		<u>-</u>	<u>-</u>	<u>-</u>	<u>671,129</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>660,389</u>	<u>63,245</u>	<u>723,634</u>	<u>671,129</u>
NET ASSETS		<u>660,389</u>	<u>63,245</u>	<u>723,634</u>	<u>671,129</u>
FUNDS					
	7				
Unrestricted funds				660,389	611,022
Restricted funds				63,245	60,107
TOTAL FUNDS				<u>723,634</u>	<u>671,129</u>

The Financial statements were approved by order of the board of trustees on **20th July 2023**

Dr M Ashi [Electronic Signature]

.....
Dr M Ashi
Trustee

Date: **20th July 2023**

The notes form part of these financial statements
Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

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.

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. VOLUNTARY INCOME

	31.8.21	31.8.20
	£	£
General donations	128,001	89,652
Gift Aid	3,367	20,559
PPE Appeal	0	14,850
HMRC furloughed worker's Grant	19,895	13,191
Charity Appeals	16,943	3,851
Property (waqf) Purchase donations	4,188	6,748
Gift Aid - Waqf Project	0	6,779
Zakat Al-Fitr	3,757	3,916
Restricted Donations and collections	10,933	3,834
Iqra School Fees	60	380
Services	1,980	300
ECMC donations	246	399
ECMC Gift Aid	0	13,278
Foodbank	6,107	0
	<u>195,476</u>	<u>177,737</u>

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

3. CHARITABLE ACTIVITIES

	31.8.21	31.8.20
	£	£
Support Costs	78,784	95,003
PPE Appeal	504	13,557
Charity Appeals	26,588	3,851
Charitable activities	15,013	2,358
Restricted Donations and collections	0	3,900
Iqra School	-	-
Cleaning & refuse	1,678	545
Telephone & Broadband	660	3,020
Repairs and Maintenance	6,994	1,337
Hall and Equipment Hire	1,871	-
ECMC Property Purchase	0	-
ECMC Expenditure Other	0	52,219
Light and Heat	4,808	0
Water	346	0
Foodbank	3,582	0
Other	643	1,866
	<u>141,472</u>	<u>177,657</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

5. STAFF COSTS

	31.8.21	31.8.20
	£	£
Wages and salaries	74,530	78,703
Pensions	564	593
	<u>75,095</u>	<u>79,297</u>

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

	31.8.21	31.8.20
	<u>6</u>	<u>6</u>

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

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

6. TANGIBLE FIXED ASSETS

	Improvement to property £	Fixture & Fitting £	Totals £
Cost			
At 1st Sep 2021	562,895	18,393	581,288
Additions			
At 31st Aug 2021	562,895	18,393	581,288
Depreciation			
At 1st Sep 2020		15,179	15,179
Charge for the year		643	643
At 31st Aug 2021	-	15,822	15,822
Net Book Value			
At 31st Aug 2021	562,895	2,571	565,466
At 31st Aug 2020	562,895	3,214	566,109

7. MOVEMENT IN FUNDS

	At 31.8.20 £	Net movement in funds	Transfers between funds	31.8.21 £
Unrestricted funds				
Unrestricted	611,022	49,367		660,389
Restricted funds				
Iqra School	5,111	60		5,171
Foodbank	0	2,525		2,525
Waqf	49,758	4,188		53,946
ECMC	95	246		341
PPE Appeal	1,293	(504)		789
Charity Appeals / Other	3,850	(3,376)		474
Restricted total	60,107	3,139		63,245
TOTAL FUNDS	671,129	52,506	-	723,634

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

7. MOVEMENT IN FUNDS (continued)

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	<u>153,243</u>	<u>(103,876)</u>	<u>49,367</u>
Restricted funds			
Iqra School	60	0	60
Foodbank	6,107	(3,582)	2,525
Waqf	4,188	0	4,188
ECMC	246	0	246
PPE Appeal	0	(504)	(504)
Charity Appeals / Other	31,632	(35,008)	(3,376)
Restricted total	<u>42,233</u>	<u>(39,095)</u>	<u>3,139</u>
TOTAL FUNDS	<u>195,476</u>	<u>(142,970)</u>	<u>52,506</u>

Darul Isra Muslim Community Centre Trust
Detailed Statement of Financial Activities

INCOMING RESOURCES	31.8.21	31.8.20
	£	£
Voluntary Income		
General donations	128,001	87,487
HMRC furloughed worker's Grant	19,895	13,191
General donations (Youth)	0	2,165
Gift Aid	3,367	20,559
Services	1,980	300
Charity Appeals	16,943	3,851
Property (waqf) Purchase donations	4,188	6,748
Property (waqf) Purchase Gift Aid	0	6,779
Iqra School Fees & donations	60	380
ECMC donations	246	399
ECMC Gift Aid	0	13,278
PPE Appeal	0	14,850
Zakat Al-Fitr	3,757	3,916
Restricted donations	10,933	3,834
Foodbank	6,107	0
Total Incoming Resources	195,476	177,737
	31.8.21	31.8.20
	£	£
RESOURCES EXPENDED		
Raising funds		
Printing, Postage & Stationery	1,499	3,963
Support Costs		
Wages	74,530	78,703
Pensions	564	593
Sub-contractors	0	0
Insurance	3,200	2,840
Light and Heat	4,808	6,727
Water	346	
Charitable activities		
Charity Appeals	35,008	3,851
Restricted Donations and collections	0	3,900
PPE Appeal	504	13,557
Charitable activities	5,855	1,255
Charitable activities (Youth)	737	1,103
Iqra School	0	0
Cleaning & refuse	1,678	545
Telephone & Broadband	660	3,020
Repairs and Maintenance	6,994	1,337
Hall and Equipment Hire	1,871	5,915
ECMC Property Purchase	-	-
ECMC Expenditure Other	0	52,219
Depreciation F+F	643	804
Equipment	0	548
Foodbank	3,582	0
Other	0	225
Finance		
Bank Charges	490	514
Total Resources Expended	142,970	181,620
Net income / (expenditure)	52,506	(3,883)

--- END ---

The page does not form part of the statutory financial statements

DARUL ISRA MUSLIM COMMUNITY CENTRE TRUST

England & Wales - Charity number 1133380

Accounts



Report of the Trustees
Unaudited Financial Statements for Year Ended 31 August 2020
Darul Isra Muslim Community Centre Trust

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2020
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Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2020
Report of the Trustees

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.

The trustees have pleasure in presenting their report for the current financial year ending 31 August. This report is prepared in accordance with the Trust Deed and the recommendations of the Statement of the recommended practice - Accounting and Reporting by Charities and complies with applicable law.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1133380

Principal address

21-23 Wyverne Road
Cardiff
CF24 4BG

Trustees

A M A Najmi	Chair
S A Kidwai	Trustee
Dr M Ashi	Trustee

Independent examiner

Mahmood Izziden
ACMA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Darul Isra Muslim Community Centre Trust
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Report of the Trustees

Report of the Trustees

The trustees have pleasure in presenting their report for the year ended 31 August 2020. 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).

Constitution and Objectives

The centre, which is a recognised charity in England & Wales, is operated under the rules of its trust deed dated 1st January 2009 and as amended on 12th October 2009.

COVID-19 Impact

The centre closed during lockdown on the 19th March 2020 during this time we moved content and classes where possible online, celebrating both Ramadan and Eid at home. The centre reopened on the 4th of August 2020 with new covid safety measures in place.

The Centre launched a PPE appeal working to supply all local GP Practices in Cardiff with PPE equipment.

The centre also setup a COVID support fund to provide advice, as well as a delivery service for those who are self-isolating. We also handed out over 1,945 hot meals to those who were struggling financially including but not limited to asylum seekers and refugees.

General Activities

The community uses the centre for daily prayers and the major communal congregation every Friday. Weekly study circles for men, women and youth are provided in English, Urdu, Arabic and Malay.

Waqf (Endowment) Project

Darul Isra launched a Waqf (Endowment) Project in May 2019 to purchase a freehold property where the rental income from the property will support a portion of the centre operating costs as the centre moves to a more self-sufficient financial model.

As of the 31st August 2020, £49,758 had been raised for the project

East Cardiff Muslim Centre (ECMC)

Darul Isra acted as a sponsor and partner for East Cardiff Muslim Centre.

East Cardiff Muslim Centre is a separate community project in the East of Cardiff to accommodate the local community with an open space for youth activities, drop-in sessions for local community members, English language classes, health and wellbeing sessions and educational services.

A permanent space was secured on the 12th June 2019 with the purchase of a building for £185,000.

A separate not for profit organisation has now been formed and all restricted funds have moved to ECMC

Iqra School

As part of the community activities, the Centre also run an afternoon faith school for children ages 5 to 15. Classes are held two hours a day, five days a week and are primarily focused on the recitation and memorisation of the Quran. This service stopped during COVID-19 Lockdown

Youth Activities

The centre has formed the DUI (Darul Isra) Youth committee to provide various youth activities and events for the community.

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2020
Report of the Trustees

Interfaith Activities

Throughout the year, the centre organises a number of open days which are well attended by the public as well schools.

Ramadan

The mosque was closed during Ramadan due to COVID-19, however we continued to serve approx 100 hot meals each night for the month for those who needed it.

1st Cathays Al-Huda Scout Group

1st Cathays Al-Huda Scout Group use of the lower hall of the Activity Centre to hold their weekly sessions for their 221 members throughout the week, Monday to Friday as well on Sunday.

The 1st Cathays Al-Huda Scout Group operates as an independent organisation and is registered with the Scout Association. The Aim of the group is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Trustees responsibilities

The charity trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993) and that an independent examination is needed to examine the Accounts (under section 43(3)(a) of the 1993 Act), to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) in the 1993 Act); and to state whether particular matters have come to their attention.

Volunteers

Many volunteers give up their time to help in the centre's various programmes and projects. Without their help, commitment and dedication we would not have achieved what we have. We would also like to thank our executive, members and the community for their support, advice, guidance, generous donations and constructive criticism. We are grateful to Allah for His blessings and pray He accepts our work in bringing the communities together for the common good of humanity.

Chair Rotation

The trustees have agreed the role of Chair will alternate between Dr M Ashi and A M A Najmi every two years.

Approved by order of the board of trustees on 6th May 2022 and signed on its behalf by:

***Abu Muslim Ali Najmi* [Electronic Signature]**

Abu Muslim Ali Najmi
Trustee

Date: **6th May 2022**

Darul Isra Muslim Community Centre Trust
Unaudited Financial Statements for Year Ended 31 August 2020
Independent Examiner's Report to the Trustees of Darul Isra Muslim Community Centre Trust

I report on the accounts for the year ended 31 August 2020, which are set out on pages five to nine.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept as required by section 130 of the Act; or
2. That the accounts do not accord with those records; or
3. That the accounts do not comply with the accounting requirements of the Act; or
4. That there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Mahmood Izzidien [Electronic Signature]
.....

Mahmood Izzidien
ACMA

Date: 6th May 2022

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities
For the year ended 31/08/2020

	Notes	31.8.20 £ Unrestricted funds	31.8.20 £ Restricted funds	31.8.20 £ Total Funds	31.8.19 £ Total Funds
INCOMING RESOURCES					
Income and endowments from:					
Donations and legacies	2	123,702	54,035	177,737	397,145
Charitable activities					
Investments					
Other					
Total incoming resources		123,702	54,035	177,737	397,145
RESOURCES EXPENDED					
Expenditure on:					
Raising funds		3,963	-	3,963	2,952
Charitable activities	3	104,129	73,528	177,657	320,508
Separate material item of expense					
Other					
Total resources expended		108,092	73,528	181,620	323,460
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		15,610	(19,493)	(3,883)	73,685
Gross transfers between funds					
Net incoming/(outgoing) resources		15,610	(19,493)	(3,883)	73,685
RECONCILIATION OF FUNDS					
Total fund brought forward		595,412	79,599	675,012	601,327
TOTAL FUNDS CARRIED FORWAD		611,022	60,106	671,129	675,012

The notes form part of these financial statements

Darul Isra Muslim Community Centre Trust
Balance Sheet
For the year ended 31/08/2020

	Notes	31.8.20 £ Unrestricted funds	31.8.20 £ Restricted funds	31.8.20 £ Total	31.8.19 £ Total
FIXED ASSETS					
Tangible assets	6	566,109	-	566,109	566,913
CURRENT ASSETS					
Cash at bank and in hand		44,913	61,331	106,244	111,384
Debtors					
Net Current Assets		611,022	61,331	672,354	678,297
CREDITORS					
Amounts falling due withing one year	7		(1,225)	(1,225)	(3,285)
Net Current Liabilities		-	(1,225)	(1,225)	675,012
TOTAL ASSESTS LESS CURRENT LIABLITIES		611,022	60,107	671,129	675,012
NET ASSESTS		611,022	60,107	671,129	675,012
FUNDS					
Unrestricted funds	8			611,022	595,412
Restricted funds				60,107	79,599
TOTAL FUNDS				671,129	675,012

The Financial statements were approved by order of the board of trustees on **6th May 2022**

***Abu Muslim Ali Najmi* [Electronic Signature]**

Abu Muslim Ali Najmi
Trustee

Date: **6th May 2022**

The notes form part of these financial statements

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

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.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. VOLUNTARY INCOME

	31.8.20	31.8.19
	£	£
General donations	89,652	101,519
Gift Aid	20,559	-
PPE Appeal	14,850	-
HMRC furloughed worker's Grant	13,191	-
Charity Appeals	3,851	10,210
Property (waqf) Purchase donations	6,748	35,437
Gift Aid - Waqf Project	6,779	-
Zakat Al-Fitr	3,916	-
Restricted Donations and collections	3,834	-
Iqra School Fees	380	27,469
Services	300	-
ECMC donations	399	222,510
ECMC Gift Aid	13,278	-
	<u>177,737</u>	<u>397,145</u>

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

3. CHARITABLE ACTIVITIES

	31.8.20	31.8.19
	£	£
Support Costs	95,003	76,432
PPE Appeal	13,557	-
Charity Appeals	3,851	10,210
Charitable activities	2,358	7,774
Restricted Donations and collections	3,900	-
Iqra School	-	27,706
Cleaning & refuse	545	1,617
Telephone & Broadband	3,020	1,445
Repairs and Maintenance	1,337	3,418
Hall and Equipment Hire	-	-
ECMC Property Purchase	-	185,373
ECMC Expenditure Other	52,219	4,572
Other	1,866	1,962
	177,657	320,508

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2018.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2018.

5. STAFF COSTS

	31.8.20	31.8.19
	£	£
Wages and salaries	78,703	41,691
Pensions	593	204
	79,297	41,896

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

	31.8.20	31.8.19
	6	5

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

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

6. TANGIBLE FIXED ASSETS

	Improvement to property £	Fixture & Fitting £	Totals £
Cost			
At 1st Sep 2020	562,895	18,393	581,288
Additions			
At 31st Aug 2020	562,895	18,393	581,288
Depreciation			
At 1st Sep 2019		14,376	14,376
Charge for the year		804	804
At 31st Aug 2020	-	15,179	15,179
Net Book Value			
At 31st Aug 2020	562,895	3,214	566,109
At 31st Aug 2019	562,895	4,018	566,913

7. CREDITORS FALLING DUE WITHIN ONE YEAR

	31.8.20
	£
MEND (Muslim Engagement & Development)	1,225
	1,225

8. MOVEMENT IN FUNDS

	At 31.8.19 £	Net movement in funds	Transfers between funds	31.8.20 £
Unrestricted funds				
Unrestricted	595,412	15,610		611,022
Restricted funds				
Iqra School	4,731	380		5,111
Waqf	36,231	13,527		49,758
ECMC	38,637	(38,543)		95
PPE Appeal	-	1,293		1,293
Charity Appeals / Other	-	3,850		3,850
Restricted total	79,599	(19,493)		60,107
TOTAL FUNDS	675,011	(3,883)	-	671,129

Darul Isra Muslim Community Centre Trust
Statement of Financial Activities - Notes

8. MOVEMENT IN FUNDS (continued)

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	<u>123,702</u>	<u>(108,092)</u>	<u>15,610</u>
Restricted funds			
Iqra School	380	-	380
Waqf	13,527	-	13,527
ECMC	13,677	(52,219)	(38,543)
PPE Appeal	14,850	(13,557)	1,293
Charity Appeals	11,601	(7,751)	3,850
Restricted total	<u>54,035</u>	<u>(73,528)</u>	<u>(19,493)</u>
TOTAL FUNDS	<u>177,737</u>	<u>(181,620)</u>	<u>(3,883)</u>

Darul Isra Muslim Community Centre Trust
Detailed Statement of Financial Activities
For the year ended 31/08/2020

INCOMING RESOURCES	31.8.20	31.8.19
	£	£
Voluntary Income		
General donations	87,487	101,519
HMRC furloughed worker's Grant	13,191	-
General donations (Youth)	2,165	-
Gift Aid	20,559	-
Services	300	-
Charity Appeals	3,851	10,210
Property (waqf) Purchase donations	6,748	35,437
Property (waqf) Purchase Gift Aid	6,779	-
Iqra School Fees & donations	380	27,469
ECMC donations	399	222,510
ECMC Gift Aid	13,278	-
PPE Appeal	14,850	-
Zakat Al-Fitr	3,916	-
Restricted donations	3,834	-
Total Incoming Resources	177,737	397,145
	31.8.20	31.8.19
	£	£
RESOURCES EXPENDED		
Raising funds		
Printing, Postage & Stationery	3,963	2,952
Support Costs		
Wages	78,703	41,691
Pensions	593	204
Sub-contractors	0	20,834
Insurance	2,840	2,700
Light and Heat	6,727	11,002
Charitable activities		
Charity Appeals	3,851	10,210
Restricted Donations and collections	3,900	-
PPE Appeal	13,557	-
Charitable activities	1,255	7,774
Charitable activities (Youth)	1,103	-
Iqra School	0	27,706
Cleaning & refuse	545	1,617
Telephone & Broadband	3,020	1,445
Repairs and Maintenance	1,337	3,418
Hall and Equipment Hire	5,915	-
ECMC Property Purchase	-	185,373
ECMC Expenditure Other	52,219	4,572
Depreciation F+F	804	1,004
Equipment	548	-
Other	225	-
Finance		
Bank Charges	514	958
Total Resources Expended	181,620	323,460
Net income / (expenditure)	(3,883)	73,685

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The page does not form part of the statutory financial statements