



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
Unaudited Financial Statements for Year Ended 31 August 2020
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 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 2020, £49,758 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. 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.

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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 FORWARD		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 within one year	7		(1,225)	(1,225)	(3,285)
Net Current Liabilities		-	(1,225)	(1,225)	675,012
TOTAL ASSETS LESS CURRENT LIABILITIES		611,022	60,107	671,129	675,012
NET ASSETS		611,022	60,107	671,129	675,012
FUNDS	8				
Unrestricted funds				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
	<u>177,657</u>	<u>320,508</u>

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
	<u>79,297</u>	<u>41,896</u>

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

31.8.20	31.8.19
<u>6</u>	<u>5</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 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