



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 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, £87853 had been raised for the project

Foodbank

Darul ul 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 ul 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').

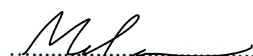
I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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		258,260	166,895	425,155	412,113
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		201,041	183,751	384,792	334,522
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		57,219	(16,855)	40,363	77,591
Gross transfers between funds		(129)	129		
Net incoming/(outgoing) resources		57,090	(16,726)	40,363	77,591
RECONCILIATION OF FUNDS					
Total fund brought forward		602,928	219,605	822,532	744,942
TOTAL FUNDS CARRIED FORWARD		660,017	202,878	862,896	822,532

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	7				
Unrestricted funds				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	425,155	412,113
	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	384,792	334,522
Net income / (expenditure)	40,363	77,590

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The page does not form part of the statutory financial statements