

Charity registration number 1143215

Company registration number 07586629 (England and Wales)

**ISLEWORTH DEEN CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# ISLEWORTH DEEN CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

M Uddin - Director  
M A Syed - Director and Trustee  
M Rahman - Director and Trustee  
I M Monaf - Director and Trustee  
M S Islam - Director and Trustee  
M A S Ansarey - Director and Trustee  
M A R Ali - Director and Trustee  
M Islam - Director and Trustee  
M M Rahman - Director and Trustee

### Charity number

1143215

### Company number

07586629

### Registered office

The George  
114 Twickenham Road  
Isleworth  
TW7 7DJ

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# ISLEWORTH DEEN CENTRE

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# ISLEWORTH DEEN CENTRE

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2022

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### Objectives and activities

The objectives are:

- Focus on the needs of the diverse Muslim community whilst ensuring services are open to all
- Meet the needs of the local community by promoting health, education, and employment opportunities
- To strengthen the bonds of Brotherhood/Sisterhood amongst Muslims.
- To help Muslim Community protect and preserve its British and Islamic identity
- Provide Muslims and non-Muslims with the opportunity to learn and understand Islam, through dialogue, discussion and social interaction.
- To co-ordinate the activities of the charity with other organisation working for the same cause for the sake of Allah

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summaries below, provide benefit both to those who worship at our Friday prayer and the wider community of West London.

- Running the Friday prayers in Isleworth Public Hall
- Running successfully Al-Faatihah Saturday school
- For our Youth we have started Young Muslim football training every Sunday
- Islamic Halaqah/Circles for the Young Muslim with qualified teachers
- Held regular meeting with the community elders and the wider community members
- Hold 2 Eid prayers
- Have continued to organise and present the Hajj Seminar
- Have invited other faith groups who attended our events to establish a better understanding of our work
- Have continued to produce services leaflets such as bi-monthly prayer time tables and special timetables for the month of Ramadan
- Have established a brand which is starting to garner a reputation amongst the local community

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Financial review

The results for the year are set out on 4.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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

#### Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

M Uddin - Director

## **ISLEWORTH DEEN CENTRE**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

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M A Syed - Director and Trustee  
M Rahman - Director and Trustee  
I M Monaf - Director and Trustee  
M S Islam - Director and Trustee  
M A S Ansarey - Director and Trustee  
M A R Ali - Director and Trustee  
M Islam - Director and Trustee  
M M Rahman - Director and Trustee

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees report was approved by the Board of Trustees.



**M Islam - Director and Trustee**  
Trustee  
Dated: 8 January 2023



# ISLEWORTH DEEN CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ISLEWORTH DEEN CENTRE

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I report to the trustees on my examination of the financial statements of Isleworth Deen Centre (the charity) for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Akbar Hussain  
5 Twickenham House  
161 Heath Road  
TW1 4BH

Dated: 8 January 2023

# ISLEWORTH DEEN CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	3	70,442	126,909	197,351	36,299	26,553	62,852
Charitable activities	4	25,600	-	25,600	14,639	-	14,639
<b>Total income</b>		<u>96,042</u>	<u>126,909</u>	<u>222,951</u>	<u>50,938</u>	<u>26,553</u>	<u>77,491</u>
<b>Expenditure on:</b>							
Charitable activities	5	50,307	25,668	75,975	27,315	20,106	47,421
<b>Net income for the year/ Net movement in funds</b>		<u>45,735</u>	<u>101,241</u>	<u>146,976</u>	<u>23,623</u>	<u>6,447</u>	<u>30,070</u>
Fund balances at 1 April 2021							
As originally reported		67,203	661,322	755,078	63,869	687,692	751,561
Prior year adjustment		-	26,553	26,553	-	-	-
As restated		<u>67,203</u>	<u>687,875</u>	<u>781,631</u>	<u>63,869</u>	<u>687,692</u>	<u>751,561</u>
<b>Fund balances at 31 March 2022</b>		<u>112,938</u>	<u>815,669</u>	<u>928,607</u>	<u>87,492</u>	<u>694,139</u>	<u>781,631</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



# ISLEWORTH DEEN CENTRE

## BALANCE SHEET

AS AT 31 MARCH 2022

		2022	2021
	Notes	£	as restated £
<b>Fixed assets</b>			
Tangible assets	9	825,000	825,000
<b>Current assets</b>			
Debtors	10	8,886	4,791
Cash at bank and in hand		255,324	90,079
		264,210	94,870
<b>Creditors: amounts falling due within one year</b>	11	(160,603)	(138,239)
Net current assets/(liabilities)		103,607	(43,369)
<b>Total assets less current liabilities</b>		928,607	781,631
<b>Income funds</b>			
Restricted funds		815,669	694,139
Unrestricted funds		112,938	87,492
		928,607	781,631

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 8 January 2023



M Islam - Director and Trustee  
Trustee

Company registration number 07586629



# ISLEWORTH DEEN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **1 Accounting policies**

#### **Charity information**

Isleworth Deen Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is The George, 114 Twickenham Road, Isleworth, TW7 7DJ.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Tuition fees are recognised when entitlement has occurred. Tuition fees are receivable on a monthly basis.

Grant received are recognised when they are received.

#### **1.5 Resources expended**



# ISLEWORTH DEEN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. Input vat are not claimable and therefore included in the cost to which it relates.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### Allocation of costs

Cost are allocated between restricted and unrestricted funds in accordance with the terms of the income. Where the expenses are mixed, they are apportioned between the categories according to the income they relate.

#### Support costs

Support costs are those functions that assists the work of the charity but do not directly undertake charitable activities. Support costs include costs such as finance, admin, salaries which relates to the day to day running of charity.

### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings

No depreciation

No depreciation is provided in respect of the charity's freehold property. This is due to the fact that the expected useful life of the property is very long and the charity have a policy of a regular maintenance and repair, this cost is written off in the accounts as and when they are incurred so the property is maintained at a high standard, because of this, the trustees consider that the estimated residual value of the property is not materially different from its carrying value and as such any resulting depreciation charge would be immaterial and it is therefore not provided.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.



# ISLEWORTH DEEN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Loans

Loans received are recognised at the date of the receipt.

Qard Hasanah (private loans) is an interest free loans and they are recognised when received and recorded within creditors less than year or more than one year as per the contract.



# ISLEWORTH DEEN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	70,442	126,909	197,351	20,769	26,553	47,322
Government grant	-	-	-	15,530	-	15,530
	<u>70,442</u>	<u>126,909</u>	<u>197,351</u>	<u>36,299</u>	<u>26,553</u>	<u>62,852</u>

### 4 Charitable activities

	Saturday School 2022 £	Saturday School 2021 £
Sales within charitable activities	<u>25,600</u>	<u>14,639</u>

# ISLEWORTH DEEN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 5 Charitable activities

	Saturday School 2022 £	Saturday School 2021 £	Other activities 2021 £	Total 2021 £
Staff costs	13,882	13,568	-	13,568
Room hire	12,466	-	-	-
Computer running costs	1,678	1,482	-	1,482
DBS	-	750	-	750
Marketing and advertising	12,195	913	-	913
Repair and maintenance	2,360	1,741	-	1,741
Charity distribution	-	-	1,500	1,500
Zakat & Fitrana	-	-	223	223
	<u>42,581</u>	<u>18,454</u>	<u>1,723</u>	<u>20,177</u>
Share of support costs (see note 6)	7,726	7,138	-	7,138
Share of governance costs (see note 6)	25,668	20,106	-	20,106
	<u>75,975</u>	<u>45,698</u>	<u>1,723</u>	<u>47,421</u>
<b>Analysis by fund</b>				
Unrestricted funds	50,307	25,592	1,723	27,315
Restricted funds	25,668	20,106	-	20,106
	<u>75,975</u>	<u>45,698</u>	<u>1,723</u>	<u>47,421</u>

### 6 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Staff costs	9	-	9	-	-	-
Light and heat	352	-	352	309	-	309
Telephone	814	-	814	979	-	979
Bank charges	523	-	523	193	-	193
Rates	3,048	-	3,048	2,963	-	2,963
Insurance	2,980	-	2,980	2,597	-	2,597
Credit card charges	-	-	-	97	-	97
Legal and professional	-	25,668	25,668	-	20,106	20,106
	<u>7,726</u>	<u>25,668</u>	<u>33,394</u>	<u>7,138</u>	<u>20,106</u>	<u>27,244</u>
Analysed between Charitable activities	<u>7,726</u>	<u>25,668</u>	<u>33,394</u>	<u>7,138</u>	<u>20,106</u>	<u>27,244</u>

# ISLEWORTH DEEN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	10	11
	<u>10</u>	<u>11</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	13,882	13,568
Social security costs	9	-
	<u>13,891</u>	<u>13,568</u>

There were no employees whose annual remuneration was more than £60,000.

### 9 Tangible fixed assets

	Freehold land and buildings £
<b>Cost</b>	
At 1 April 2021	825,000
At 31 March 2022	<u>825,000</u>
<b>Carrying amount</b>	
At 31 March 2022	<u>825,000</u>
At 31 March 2021	<u>825,000</u>

### 10 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	<u>8,886</u>	<u>4,791</u>



# ISLEWORTH DEEN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 11 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	28	(30)
Other creditors	160,575	138,269
	<u>160,603</u>	<u>138,239</u>

### 12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

### 13 Prior period adjustment

#### Changes to the balance sheet

	At 31 March 2021		
	As previously reported	Adjustment	As restated
	£	£	£
<b>Current assets</b>			
Bank and cash	38,576	51,503	90,079
<b>Creditors due within one year</b>			
Other creditors	(113,319)	(24,950)	(138,269)
	<u>755,078</u>	<u>26,553</u>	<u>781,631</u>
<b>Net assets</b>			
	<u>755,078</u>	<u>26,553</u>	<u>781,631</u>
<b>Capital funds</b>			
Income funds			
Restricted funds	667,586	26,553	694,139
Unrestricted funds	87,492	-	87,492
	<u>755,078</u>	<u>26,553</u>	<u>781,631</u>
<b>Total equity</b>	<u>755,078</u>	<u>26,553</u>	<u>781,631</u>

#### Changes to the profit and loss account

	Period ended 31 March 2021		
	As previously reported	Adjustment	As restated
	£	£	£
Donations and legacies	36,299	26,553	62,852
	<u>36,299</u>	<u>26,553</u>	<u>62,852</u>
<b>Net movement in funds</b>	<u>3,517</u>	<u>26,553</u>	<u>30,070</u>