



COMPANY NUMBER: 7269783

CHARITY REGISTERED NUMBER: 1146212

DISCOVER ISLAM EUROPE LIMITED

**DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL
STATEMENTS**

FOR THE PERIOD ENDED 31 December 2023

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Legal and administrative information

Discover Islam Europe is a charitable company limited by guarantee

Date formed: 1 June 2010

Date registered as a charity: 2nd March 2012

Website: www.discoverislam.co.uk

Board of Trustees

Sameh Ramadan (Chair)

Naif Sheikh (Trustee)

**Registered
Office**

7 Bridges Place
Parsons Green
Fulham, SW6 4HW

Principal Office

7 Bridges Place,
London SW6 4HW

Bankers

Barclays Bank

20 Fulham Broadway,
Fulham, London SW6
1AH

Independent Examiner

HRHS Accountancy
41 Revere Way,
Epsom, United Kingdom, KT19 9RQ

Solicitors

Lee Bolton Monier-Williams
1 the Sanctuary, Westminster,
London, SW1P 3JT

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. 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) (effective 1 January 2019).

WHO

WE ARE

Discover Islam is a registered charity in London, UK. We are committed to bringing about Peace, Harmony and Goodwill through knowledge of Islam. We are dedicated to educate people about the true message of Islam and promote a better understanding of the religion & clear misconceptions. Our area of work covers: **Primary & Secondary schools Colleges & Universities Islamic and Cultural Exhibitions 3D Models & VR Quran and Literature Distribution Digital and Print Media Online Campaigns and Marketing.**

OUR VISION:

"Everyone, everywhere has access to the simple message of Islam"

OUR MISSION:

To be the leading Islamic information organisation in Europe providing innovative resources and services to advance the education of the public in Islam, and to promote a better understanding of Islam.

OUR MAIN OBJECTIVES

Objectives

- To deliver presentations on Islam for schools and colleges
- To support the delivery of the RE syllabus in schools and colleges with teaching and learning resources
- To organise courses for teachers on how to deliver information about Islam
- To organise Introduction to Islam courses for schools, colleges, universities and public organisations
- To organise and support Islam Awareness Exhibitions for public and private organisations and local communities
- To organise and support mosque open days for local communities
- To organise and support mosque tours for schools, colleges and local communities
- To participate on interfaith panels at schools, colleges, universities and in public venues
- To produce and disseminate Islamic informative material to schools, colleges, universities, organisations, public figures and institutions and upon request.

Volunteers

Only the charity trustees are volunteers.

The Trustees are volunteers, chosen because they have the diverse range of skills, knowledge and experience that we need to respond to the challenges of today. The Trustees as listed on page 32, who served throughout the period up to the date of this report, currently meet at least every 6 months face-to-face and on an ad-hoc basis by telephone in the intervening time; minutes of meetings are taken. When new Trustees are appointed, they undergo an orientation to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the Charity.

The Trustees of the Charity currently entrust Mr Sameh Ramadan to oversee the financial operations of the Charity. Mr Sameh Ramadan is not remunerated for these services. The Key Management Personnel of the Charity are deemed to be the Trustees. None of our Trustees receive remuneration or other benefit from their work with the Charity.

Public Benefit

The Strategic report refers to the work undertaken to further public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievement and Performance

Fundraising Activities

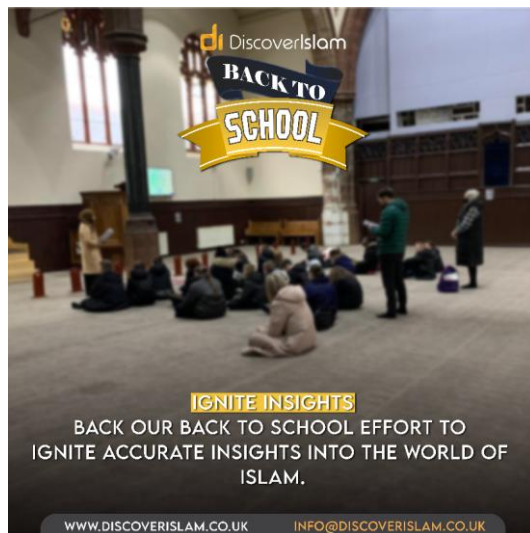
The charity raised all its funds from the public online and through community gathering. No professional fundraisers are used.

No donor complaints were recorded

Schools & Education

Educating the next generation, with informative and interactive presentations.

Over 135 SCHOOL VISITS& MOSQUE TOURS IN 2023





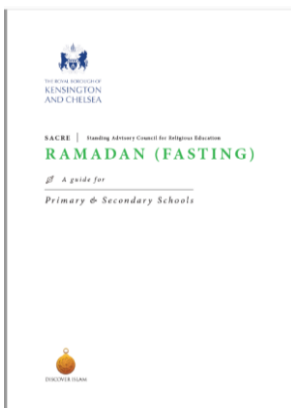
Presentations & Mosque Tours

School Project



Educating people is key objective of ID. Thus, we arrange tours of mosques, exhibitions, and deliver presentations on Islam which include having a question and answer session.

We have, over the years, built up a good relationship with many schools in and around London particularly. We are seen as a trusted educational partner who are able to organise and deliver interactive educational presentations to both primary and secondary school pupils.



School Services

Discover Islam focuses on offering tailored services for primary and secondary schools, colleges, and universities. We are involved with various educational committees like SACREs (Standing Advisory Councils for Religious Education) we have experience in producing educational content linked to the statutory needs. We further support schools in addressing issues related to Muslim students.

Our Ramadan guidance booklets have achieved significant success, and we have collaborated with several boroughs to educate staff and students about their pupils who may be fasting during Ramadan 2023.

School Visits

Children have the opportunity to visit a mosque, observe Muslims in prayer, interact with the Imam, and engage with mosque leaders.

We also support and prepare local Imams on how to plan and present when visiting schools for assembly presentations or RE lessons for primary and secondary students, when looking at Islam.

The Imams often will explain their role and daily responsibilities. They will conduct a live call to prayer, recite the Holy Quran, and teach students about Arabic letters and numbers.



Exhibition Project

Islamic Cultural Exhibition





We assist mosques and Islamic centres in creating a transparent and welcoming atmosphere for sharing the teachings of Islam. The Discover Islam exhibition includes engaging displays, including custom banners, artefacts, 3D models, and informative posters. This initiative has proven to be one of our most successful projects in enhancing the understanding of Islam and dispelling common misconceptions. Several Islamic Centres and Mosques regularly ask for our exhibitions on Mosque Open days.



**All visitors
receives a gift box
at our exhibition**

The exhibition includes a copy of the Holy Quran, informative booklets about Islam, and a selection of sweets or chocolates! Visitors have the chance to ask questions about Islam one-on-one, which helps them gain a clearer understanding of the faith. Discussing issues with our trained volunteers gives visitors the opportunity to ask questions in a comfortable setting.

Typically, our events attract between 200 and 300 visitors, although some events are more popular than others. In the past, the exhibition in Cambridge alone has seen an average of 1,500 to 2,000 visitors each year.

STRATEGIC REPORT

Principal risks and uncertainties

The Board of Trustees of Discover Islam Europe is committed to maintaining a strong risk management framework to ensure the organisation is able to manage risk appropriately. This will be through maximising potential opportunities whilst minimising the adverse effects of risk by having appropriate systems and controls in place for reporting and action.

Safeguarding

At Discover Islam Europe, we remain steadfast in our commitment to protecting people from harm, providing safe and effective care, and ensuring all our staff, contractors, and volunteers adhere to a strict code of conduct. In 2023, we advanced our efforts by collaborating with our volunteers and partners to enhance our safeguarding policies and procedures further. This year, significant strides were made, including the comprehensive revision of our safeguarding policies. Our continuous commitment involves the ongoing development, review, and monitoring of our safeguarding systems to ensure they remain robust and consistent. These measures are critical to maintaining the highest safety standards for the people we serve.

Commented [MOU1]:

Risk Management

The trustees are ultimately responsible for risk management and the effectiveness of our internal control systems. The major risks to which we are exposed, as identified by the trustees, are regularly reviewed and systems and procedures have been established to manage those risks.

The Board of Trustees has considered and approved the risk management policy and its appetite for risk. It has delegated the regular review of the risk management process to the Audit and Risk Committee, which also oversees the work of the audit, risk and assurance function. Senior management ensures that day-to-day risk management processes are embedded across the organisation, through the effective implementation of policies and procedures and the maintenance of appropriate risk registers. Risks are assessed on the basis of their likelihood and potential impact, along with the mitigation strategies in place to manage them in line with the board's risk appetite.

Risk Management Process

The general risk management process will include the following steps:

1. An annual review of the previous year's risk management report.
2. A risk identification exercise for the year ahead consisting of an evaluation of identified risks.
3. Recording and monitoring of risks using a risk register.
4. Assigning management and responsibility for risks to appropriate persons.

Risk management forms part of Discover Islam Europe's system of internal controls and is supported by the policies and procedures of the organisation, covering but not limited to:

- IT and Data Protection
- HR
- Health & Safety
- Finance Manual
- Governance
- Programmes
- Fundraising

The risk of falling short of these standards is mitigated as far as possible by ensuring that appropriate policies and working practices are adopted in each area, department and that staff are adequately experienced and trained to manage this.

Financial risk

Shortfall in covering operations – this risk was mitigated with careful financial planning and monitoring in order to make sure we achieved our objectives. All projects went through a rigorous financial feasibility study and approved by trustees in order to keep the work sustainable.

Operational risk

Shortfall in manpower and resources to run activities – this risk was mitigated by reducing activities and encouraging new volunteers to join during the pandemic.

Regulatory compliance risk

Failure to keep abreast of local laws and requirements could compromise our ability to continue working and serve our beneficiaries, Failure to demonstrate compliance with the regulatory framework, as it evolves, could damage our reputation and result in fines and other penalties.

To control and mitigate that risk – The organisation hired a professional compliance officer as a contractor responsible for ensuring compliance with local requirements, including registration, tax compliance and statutory reporting.

The organisation provides induction and training to new trustees and have processes in place to keep the board apprised of relevant changes in regulation.

Human resources risk

If we do not provide effective leadership and management, and if we do not look after the wellbeing of our staff or ensure that we are diverse and truly inclusive, the implementation of our strategy could be significantly compromised and our reputation damaged.

To control and mitigate that risk - We have rigorous recruitment processes designed to help select candidates who can best help us meet our core aims, and to ensure equal opportunities. Our recruitment policies include structured gender sensitive and racially diverse panel interviews and the taking up of references. Staff sign our code of conduct and have a structured induction.

we have human resources policies designed to promote employee wellbeing and the provision of regular and open communication to employees. During the COVID-19 pandemic we have implemented a range of measures to promote staff wellbeing and have conducted staff meetings to test levels of satisfaction with our response.

Plans for the future

Governance and administration

1. Review policies and procedures to deliver a stronger governance structure.
2. Establish a robust induction process and create an annual training programme for trustees.
3. Plan for succession of trustees and members, build capacity and improve processes to increase diversity, ensure a broad range of skills, and improve compliance.
4. Complete review of staffing and departmental structure, including head of staff.

Fundraising and income Generation

5. Maintain net income of the charity at a sustainable £100k per annum.
6. Make better use of internet and social media streams by engaging in digital fundraising.

Projects and Services

7. Carry out review of the charity's school service.
8. Carry out review of all supplementary education.
9. Find a new interactive way to offer exhibition service.

The Board are aware of the challenges Discover Islam Europe faces due to change in external environment. Although our external environment changed dramatically during the year, our strategic goals continued to underpin our work. We agreed and began implementation of a five-year plan, focus firmly on the beneficiary within a financially sustainable model. New income streams, increase fund generation activities and cost management initiatives are being implemented.

Structure, Governance and Management

The charity was incorporated on 1 June 2010 a company limited by guarantee. The charity is governed by its memorandum and articles of association approved in June 2010. The charity was registered with charity commission as a charity on 2 March 2012

Organisational structure: The trustees have delegated the day to day running of the charity to the director who is accountable to the trustees. The trustees have regular meeting to assess the performance of the charity. The Board of Trustees also works with key stakeholders and makes sure that we satisfy the regulatory requirements on us as a charity. The DIRECTOR engages actively with the Senior Management of the Charity to improve Discover Islam Europe's ability to respond to community needs and develop continuous development programs.

Roles of the Director and Senior Management: The Trustees delegate the day-to-day running of the charity to the director and the Senior Management Team (SMT). The DIRECTOR reports to the chair of the Board on a biweekly basis and the Trustees sit for formal meetings three times a year. The organisation is made up of structured departments functioning as independent units with clear reporting lines. Systems for line management, appraisals, staff development and supervision are in place, together with an accountability framework, and grievance and complaints procedures. Reports are submitted to the Charity Commission and Companies House by the Trustees, as required by law.

Pay policy for senior staff: Pay for senior staff is reviewed annually. During Financial year 2020, There were no staff members who received a salary of more than £60,000.

Board of Trustees

The Trustees are responsible for all matters pertaining to governance of the Charity and policy making. Discover Islam Europe's management is responsible for implementing programmes and projects approved by the Trustees in an efficient and transparent manner, within its policy framework, thus fulfilling the stated aims and objectives of the Charity.

Reports are submitted to the Charity Commission by the Trustees as required by law.

Governance Code

The Charity Governance Code sets out the principles and recommended practice for good governance within the sector. The charity is reviewing its current governance arrangements against the principles within the code annually and address any issues raised.

Public benefit

The Trustees confirm that they abide by the Charity Commission's general guidance on public benefit in accordance with the Charities Act 2011 to have due regard to public benefit in pursuance of the Charity's aim.

Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements for each financial year in accordance with the law applicable to charities in England & Wales.

The Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102)).

Under Companies/Charity Law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity, its income and application of resources of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently; to observe the methods and principles in the Charities SORP (FRS102).
- Make judgments and accounting estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

- The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011.
- They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as each of the Trustees at the date of this report is aware, there is no relevant audit information of which the charity's auditor is unaware. Each Trustee has taken all the steps that he/she ought to have taken as a trustee to make himself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The Trustees have exercised due diligence and care in protecting the integrity of the Charity and its reputation.

The Trustees take this opportunity to thank Discover Islam Europe stakeholders, in particular our generous donors and benefactors and staff for their support and faith in Discover Islam Europe commitment and ability to serve the community where needed most.

Staff, volunteers, and friends remain steadfast in their resolve to work for the service of humanity.

Risk and audit Committee

- The Board of Trustees have established an Internal Audit and Compliance Committee that includes non-executive experts that oversee risk, finance, and audit from a strategic and governance perspective. The committee aims to conduct periodical audits and random checks to ensure we always comply with our risk management policy.

The key duties of the Committee are as follows:

- Investigate any activity within its terms of reference.
- Review the Charity's financial statements before submission to the Board.
- Oversee the internal control and risk management function within the Charity including procedures for detecting fraud, monitoring the effectiveness of the systems for the integrity of the Charity's internal financial controls, and assessing the effectiveness of the risk management framework.
- Seek any information that it requires from any employee of the Charity.
- Obtain outside legal or independent professional advice, at the Charity's expense, if necessary.

The Committee also considers the financial plans and performance of Discover Islam Europe and the cost effective and efficient operation of the Charity.

Trustee Induction & recruitment:

To make sure we benefit from a professional, appropriate board, we provide trustees with comprehensive induction and on-going training in new or emerging areas or responsibility. New trustees receive a full overview of our strategic and operational functions, as well as welcome pack which includes a copy of the Memorandum and Articles of Association, the financial statements, Board minutes and the Charity Commission guidance 'The Essential Trustee'. Trustees are encouraged to identify their training needs. The Chief Executive Officer (DIRECTOR) keeps trustees up to date with changes in regulatory standards and training possibilities. The Board of Trustees receives regular performance reports, annual financial reports, plans and budgets.

Discover Islam Europe shall develop and maintain a skills matrix to identify and recruit trustees and in selecting individuals for appointment as charity trustees, shall have regard to the benefits of diversity among the trustees and the skills, knowledge and experience needed for the effective administration of the Charity.-

Key Management Personnel and Remuneration Policy

The organisation is made up of structured departments functioning as independent units with clear reporting lines. Systems for line management, appraisals, staff development and supervision are in place, together with an accountability framework as well as grievance and complaints procedures.

The Senior Leadership Team (SLT) is considered to be key management personnel and consists of the directors, heads of each Departments.

Remuneration for all senior staff is based on annual appraisals carried out by the DIRECTOR or Chairman and then reviewed by an appropriate committee. The review of pay takes into consideration roles and responsibilities together with relevant market rates.

Pension

The Charity has complied fully with the auto-enrolment legislation. Since October 2017 employees have been offered an employer contribution of 1% against a 1% employee contribution. This has been raised to between 2% and 3% in 2018 and rise between 3% and 5% to present.

Independent Examiner

HRHS Accountancy has acknowledged its willingness to be reappointed as auditor for the year ending 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

7269783 (England and Wales)

Registered Charity number

1146212

Registered office

7 Bridges Place
Fulham
London
SW6 4HW

Trustees

Sameh Ramadan
Chairman
Naif Sheikh
Trustee

Bankers

201 Fulham Broadway,

Fulham, London

SW6 1AH

Solicitors

Lee Bolton Monier-Williams
1 the Sanctuary, Westminster,
London, SW1P 3JT

STATEMENT OF DIRECTORS/TRUSTEES' RESPONSIBILITIES

Discover Islam Europe Trustees (who are also directors for the purposes of company law) are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law of the United Kingdom's Accounting Standards.

Companies/Charity Law requires the Trustees to prepare yearly financial statements, giving a true and accurate state of affairs of the charity and the incoming resources and application of resources. This includes income and expenditure for the period.

The Trustees have the responsibility of keeping adequate accounting records that disclose reasonable accuracy at any time of the financial position of the charity, to enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities Act 2011. Trustees are also responsible to safeguard the assets of the charitable company and reasonable steps must be taken for the prevention and detection of fraud and other irregularities.

In order to prepare these financial statements, trustees are required to do the following:

- Observe methods and principles in the Charities SORP 2015 (FRS 102)
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Select suitable accounting policies and apply them consistently.
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

So far the Trustees are aware that:

- There is no relevant audit information of which the charity's auditor is unaware; and
- As the Trustees/Directors of the company, all steps have been taken to make themselves aware of relevant audit information and to establish that the company's auditors are also aware of this information.

Independent Examiner

An independent examination was carried out by HRHS Accountancy, Certified accountants.

The trustees' report has been prepared in accordance with the provision applicable to the company subject to the small companies' regime, and on the same basis a strategic report has not been presented. The report has been approved by the trustees and signed on their behalf by

Sameh Ramadan
Chairman

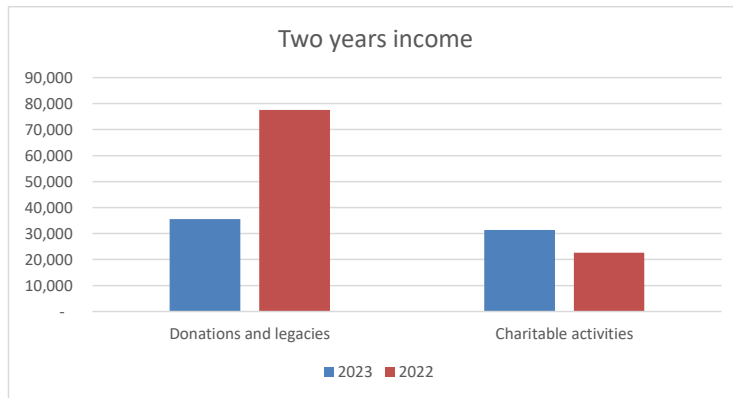
Financial Review

The financial statements have been prepared in accordance with the accounting policies set out on pages Below of the attached Financial Statements and comply with applicable laws and requirements of the 'Accounting and Reporting by Charities: Statement of Recommended Practice' (Charities SORP (FRS102)) issued by the Charity Commission.

Income

The Charity's total income for the year was **£66K down by 34% compared to (2022: £100K)**, the decrease primarily due to 50% decrease in standing orders, 44% reduction on online donations 100% reduction on trustee's support.

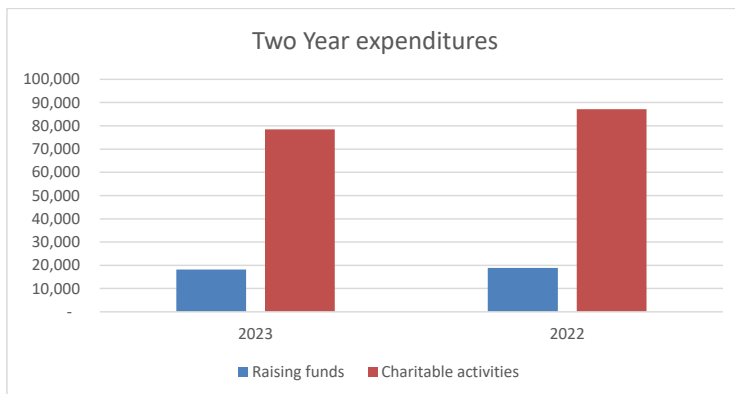
Two years' income trend



Expenditure

Total expenditure for the year ended 31 December 2023 was **£96K** down by 9%, (2022: **£106K**). the decrease mainly due to salaries decrease by 7.5%.

Two years' programme expenditure trend



Net assets

The balance sheet for the Charity shows net assets of **£6K**, (2022: **£36k**). The reduction in net assets due to the year deficit £30k.

Tangible fixed assets

The changes in tangible fixed assets during the period are shown in Note 7 to the financial statements.

Reserves policy

The Board of Trustees have adopted a reserves policy to hold the equivalent of six to nine months' operational expenditure in reserve. The actual free reserves at the end of the year were not enough to service the planned reserve policy and the board is working to improve this in the future.

Trustees assessment of Going Concern

In the trustees' report, there is a review of financial performance and of the charity's reserves position. There are adequate financial resources and the charity is well placed to manage business risks. The planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. It is a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. There is no material uncertainty to going concern.

Sameh Ramadan
Chairman


Sameh Ramadan (Oct 29, 2024 11:45 GMT)

*INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DISCOVER ISLAM EUROPE LIMITED
FOR THE PERIOD ENDED 31 December 2023*

I report on the accounts which are set out on Pages below

Respective responsibilities of the Trustees'

The trustees (who are also directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where: • the directors' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or • the directors have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

a. to keep accounting records in accordance with section 130 of the Charities Act; and

b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Hashem Soliman

Dated: 15th September 2024

HRHS Accountancy

Hashem Soliman

Member of Association of Accounting

Technicians

41 Revere Way

London

KT19 9RQ

Statement of Financial Activities

Charity Name: Discover Islam Europe Limited		Charity No 1146212	
Annual accounts for the period		Company No 7269783	
Period start date	01/01/2023	Period end date	31/12/2023

Statement of financial activities

Recommended categories by activity	Unrestricted funds	2023	2022
	£	£	£
Income (Note 3)			
Charitable Income			
Donations and legacies	35,539	35,539	77,541
Charitable activities	31,370	31,370	22,685
Total	66,909	66,909	100,225
Expenditure (Notes 4-6)			
Expenditure on:	-		
Raising funds	18,123	18,123	18,878
Charitable activities	78,555	78,555	87,195
Total	96,678	96,678	106,073
Net incoming/(outgoing) resources before transfers	(29,769)	(29,769)	(5,847)
Gross transfers between funds			
Net incoming/(outgoing) resources before other recognised gains/(losses)	(29,769)	(29,769)	(5,847)
Net movement in funds	(29,769)	(29,769)	(5,847)
Total funds brought forward	35,963	35,963	41,811
Total funds carried forward	6,194	6,194	35,963

The results for the year shown above all derive from continuing operations.
All recognised gains and losses are reflected in the Statement of Financial Activities and therefore no separate statement of total recognised gains and losses has been presented.

The notes on pages below form an integral part of these financial statements

Balance sheet

	Unrestricted funds £	Restricted Funds £	2023 £	2022
Fixed assets				
Tangible assets (Note 7)	304		304	405
Total fixed assets	304		304	405
Current assets				
Cash at bank and in hand	13,816		13,816	45,196
Total current assets	13,816		13,816	45,196
Creditors: amounts falling due within one year (Note 8)	7,926		7,926	9,638
Net current assets/(liabilities)	5,890		5,890	35,558
Total assets less current liabilities	6,194		6,194	35,963
Net assets	6,194		6,194	35,963
Funds of the Charity				
Unrestricted funds	35,963		35,963	41,811
P&L Account	(29,769)		(29,769)	(5,847)
Total funds	6,194		6,194	35,963

The financial statements were approved by the Trustees on 15th September 2024 and signed on its behalf by:

Sameh Ramadan

Chairman


Sameh Ramadan (Oct 29, 2024 11:45 GMT)

The notes on pages below form part of these financial statements.

Statement of Cash flows

For the year ended 31 December 2023

	– Total 2023 £	Total 2022 £
Cash flows from operating activities:		
Net movement in funds (as per the Statement of Financial Activities)	(29,769)	(5,847)
Depreciation charges	101	135
(Increase)/Decrease in debtors	-	-
(Decrease) / Increase in creditors	(1,712)	301
Change in cash and cash equivalents in the year	(31,380)	(5,411)
Cash and cash equivalents at the beginning of the year	45,196	50,607
Cash and cash equivalents at the end of the year	13,816	45,196
Net increase / (decrease) in cash and cash equivalents	(31,380)	(5,411)

Notes to the financial statements

For the year ended 31 December 2023

1 Accounting policies

a) Basis of preparation

The financial statements of the Charity, which is a public benefit entity under Financial Reporting Standard 102, have been prepared under the historical cost convention in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2015, the 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) (Charities SORP (FRS102)) and the Charities Act 2011 and Companies Act 2006.

The Accounting Policies are consistent with the previous year. After reviewing the charity's forecasts and projections, the trustees (who are the directors for the purposes of company law) have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity, therefore, continues to adopt the going concern basis in preparing its financial statements.

The accounts present a true and fair view and no changes have been made to the accounting policies.

No changes to accounting estimates have occurred in the reporting period.

No material prior year error has been identified in the reporting period.

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.

b) Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when Discover Islam Europe is entitled to the funds, receipt is probable, and the amount can be measured reliably.

Gifts in Kind for which Discover Islam Europe accepts full responsibility for distribution are included in income at the value to the charity when the good are received and under the control of Discover Islam Europe. Amounts are recognised in inventory until distributed at which point the relevant cost is released to the statement of financial activities.

The receipt in advance of a grant for expenditure that takes place in a future accounting period is accounted for as deferred income and recognised as a liability until the accounting period in which Discover Islam Europe will expend the resource.

c) Resources expended

Resources expended are recognised on an accrual's basis.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Notes to the accounts**(cont)**

Support costs are those costs incurred indirectly in support of expenditure on the programmes of the Charity. Allocation of support costs and staff costs have been proportionated to the total of programme costs and corresponding thematic programme area.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements. They include legal advice for trustees, cost of trustees' meetings, audit fee and internal audit costs. These costs are allocated in the same way as other support costs.

c) Foreign currencies

Transactions in foreign currencies are translated at the rate of exchange at the time of the transaction.

Foreign currency balances are translated at the rate of exchange prevailing at the balance sheet date. Foreign currency gains and losses are recognised through the Statement of Financial Activities for the period in which they are incurred.

d) Investment property: N/A.

e) Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as

Computers and software	25% Reducing balance
Fixtures and fittings	25% Reducing balance
Office equipment	25% Reducing balance

Assets that are subject to amortisation are tested for impairment whenever events or changes in circumstance indicate.

f) Fund accounting

General funds are unrestricted funds which include buildings and equipment necessary for the proper functioning of the Charity and other funds available for use at the discretion of the Trustees in furtherance of the Charity's objectives.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. Restricted funds are funds which are subject to specific restrictions as imposed by the donor or nature of the appeal.

g) Taxation

As a registered charity, Discover Islam Europe is exempt from taxation of income and gains to the extent that its income and gains are applicable to charitable purposes only.

h) Key judgements and estimation uncertainty

The preparation of the financial statements requires the Trustees to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the date of the financial statements. If in the future such estimates and assumptions, which are based on the Trustees' best judgment at the date of the financial statements, deviate from the actual circumstances, the original estimates and assumptions will be modified as appropriate in the year in which the circumstances change. The Trustees do not believe that there are any significant areas of estimation uncertainty that need to be disclosed.

Notes to the accounts

(cont)

Note 3 Analysis of incoming resources

		2023		2022	
Analysis	Unrestricted funds	Restricted funds			
	£	£	£		
Donations and legacies	Standing Orders	12,575	-	12,575	24,383
	General Donations	-	-	-	652
	Go Cardless	8,111		8,111	6,778
	PDQ, Just giving & World Pay	14,853	-	14,853	25,727
	Funds received from other institution	-	-	-	20,000
	Total	35,539	-	35,539	77,541
Charitable activities	Fundraising events	31,370	-	31,370	22,685
	Total	31,370	-	31,370	22,685
Other	Other Income		-	-	-
	Total	-	-	-	

Notes to the accounts

(cont)

4. Expenditure	Analysis	2023		2022	
		Unrestricted funds £	Restricted Funds £	Total £	
Raising funds	Fundraising expenses	17,185	-	17,185	17,371
	Total	17,185	-	17,185	17,371
Charitable activities	Exhibitions Expense	1,890	-	1,890	860
	Classes	2,382	-	2,382	375
	Salaries and contractors' fees	70,218	-	70,218	79,002
	Total	74,491	-	74,491	80,237
Governance costs	Meetings Expenses & auditing fees	-	-	-	2,198
				-	-
	Total	-	-	-	2,198
Other Resources expensed	Other Expenses	5,002		5,002	6,266
				-	-
		5,002	-	5,002	6,266

No Employees paid salaries over £60,000, all employees are part timer.
The Director and trustees are volunteers, therefore, no directors' remunerations.

Notes to the accounts**(cont)****Note 5** Details of certain items of expenditure**Fees for examination or audit of the accounts**

	2023 £	2022 £
Independent examiner's or auditors' fees for reporting on the accounts	650	650
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	5,678	5,598

Note 6 Paid employees*Please complete this note if the charity has any employees.***6.1 Staff Costs**

	2023 £	2022 £
Gross wages, salaries and benefits in kind	35,365	38,470
Employer's National Insurance costs	2,686	3,918
Pension costs	648	894
Total staff costs	38,700	43,282

6.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	1	1
Charitable Activities	2	4
Governance	2	2
Other	1	1
Total	6	8

Notes to the accounts

(cont)

7.1 Cost

	Fixtures, fittings and equipment £
Balance brought forward	4,666
Additions	-
Balance carried forward	4,666

7.2 Accumulated depreciation and impairment provisions

**Basis	RB
** Rate	25%

Balance brought forward	4,261
Depreciation charge for year	101
Balance carried forward	4,362

7.3 Net book value

Brought forward	405
Carried forward	304

Note 8

Creditors and accruals

Analysis of creditors

	Amounts falling due within one year	
	2023 £	2022 £
Accruals and deferred income	-	-
Creditors	4,579	4,579
P.A.Y.E	19	1,966
National Insurance	2,686	-
Pension	(116)	107
Net Wages	759	2,986
Total	7,926	9,638

Notes to the accounts (cont)

9 Movements of major funds

Current Period

Fund names

	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Gains and losses £	Fund balances carried forward £
Unrestricted Funds	35,963	66,909	96,678		6,194
Restricted Funds	-	-	-	-	-
Total of funds	35,963	66,909	96,678	-	6,194

Movements of major funds

Previous Period

Fund names

	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Gains and losses £	Fund balances carried forward £
Unrestricted Funds	41,810	100,225	106,073		35,963
	-	-	-	-	-
Total Restricted Funds	-	-	-	-	-
Total of funds	41,810	100,225	106,073	-	35,963

Unrestricted General fund represents the amount that trustees are free to use in accordance with the charity's objectives.

Notes to the accounts (cont)

11 Taxation

Discover Islam Europe is a registered charity and is not therefore liable to income or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

12 Post balance sheet events

No post balance sheet event.

The company not registered for VAT, therefore, VAT deferral not applicable.

13 Related Parties

During financial year 2023, there were no Trustee or related party transactions recorded for the organisation.






Trustees' report and financial statements

Final Audit Report

2024-10-29

Created:	2024-10-29
By:	Hashem Soliman (hashem_soliman2000@outlook.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAay2N7VwPZQ54mD05Bgt_eVYnyY9HRSh7

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