

# **DAWATUL ISLAM UK & EIRE LIMITED**

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)  
(A REGISTERED CHARITY)

FINANCIAL STATEMENTS

**30<sup>TH</sup> JUNE 2022**

Registered Company Number: 02513409

Registered Charity Number: 1186155

**DUNGARWALLA & CO  
CHARTERED CERTIFIED ACCOUNTANTS  
7-15 GREATOR EX STREET  
LONDON E1 5NF**

# **DAWATUL ISLAM UK & EIRE LIMITED**

**(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)  
(A REGISTERED CHARITY)**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR END 30<sup>TH</sup> JUNE 2022**

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**The following pages do not form part of the statutory accounts**

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# **DAWATUL ISLAM UK&EIRE LIMITED**

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(A REGISTERED CHARITY)

## **COMPANY INFORMATION**

**FOR THE YEAR END 30<sup>TH</sup> JUNE 2022**

<b>INCORPORATED</b>	In England on 19 <sup>th</sup> June 1990		
<b>COMPANY NUMBER</b>	:02513409		
<b>CHARITY NUMBER</b>	:1186155		
<b>DIRECTORS &amp; TRUSTEES</b>	<div><div>Mr. MD Abu Sayeed Mr. Hasan Muhammad Mueenuddin Arman Ali Mohammad Marfath All Ahmed Abdul Malik Kamal Uddin Ahmed Muhammad Abdur Rahman MD Farook Hossain Abul Kamal Moudood Hasan MD Abul Kalam Azad Mohammad Abdul Mukit Forida Haque Mafruha Khatoon Muhammad Faizul Islam Mohammad Rezaul Karim Abdullah Muhammad Rafiqul Islam</div><div>President Vice President Secretary General Treasurer</div></div>		
<b>COMPANY SECRETARY</b>	Arman Ali		
<b>REGISTERED OFFICE</b>	Darul Ummah 56 Bigland Street London E1 2ND		
<b>AUDITOR</b>	Dungarwalla & co Chartered certified Accountants 7-15 Greatorex Street London E1 5NF		
<b>BANKERS</b>	Barclays Bank Plc 240 Whitechapel Rd London E1 1DU	HSBC Bank Plc 75 Whitechapel Rd London E1 1DU	Lloyds TSB 35 Whitechapel High St London EC3P 3HY
	And also at 114 Fenchurch St London E1 1BS	Al Rayan Bank 97 Whitechapel Rd E1 1DD	
	<b>SOLICITORS</b> Russel Cooke 8 Bedford Row London WC1R 4BX		

# DAWATUL ISLAM UK & EIRE LIMITED

## DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022

The Board of Trustees (who are also the directors of the charitable company for the purposes of company law) are pleased to present their annual report together with the audited financial statements of the charity for the year ended **30th June 2022**.

### FINANCIAL REVIEW

In the year under review the accounts show a loss of £46,703 whereas we had a surplus of £134,090 for the Six-months to 30 June 2021.

The financial statements have been prepared in accordance with the Statements of Recommended practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005, and applicable UK Accounting Standards and the Charities Act 1993 and the Companies Act 2006.

### RESERVES POLICY

The Trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet four months of the expenditure. The reserves are needed to meet the working capital requirements of the charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity.

### GOVERNANCE, STRUCTURE AND MANAGEMENT GOVERNING DOCUMENTS

Dawatul Islam UK & Eire Limited is a charitable trust registered with the Charity Commission under Charity Number **1186155** and also registered as a company limited by guarantee and not having share capital under company number **02513409** in 1990. It is governed by Articles of Association of the company. Legal and administrative information set out on Page 1 forms part of this report.

### ORGANISATION AND MANAGEMENT STRUCTURE

**The President**, elected by the Membership for a two-year term, and is responsible to the Central Council. All policy decisions are made by the President with the full consultation and approval of the Central Council.

**The Board of Trustees (Central Council)** are elected by the Members, which is the policy making body of Dawatul Islam, the President and The Executive Council are accountable to the Membership.

**The Central Executive Committee** members are the key office bearers with various portfolios and are appointed by the President. The Central Executive Committee is responsible for executing and implementing all decisions and policies of the Central Council, the General Assembly and the charity as a whole.

**The General Assembly, formed by the Members** is the highest body of the charity, having ultimate decision making powers. They elect the President and the Central Council; are able to make amendments to the Articles of Association, approves the Annual Report, Accounts and Budget for the forthcoming year.

### AIMS AND OBJECTIVES

The aims and objectives of Dawatul Islam UK & Eire Limited are to promote the peaceful and unblemished message of Islam in, including the advancement of education, the alleviation of poverty, the promotion of better health, and improvement in human welfare.

Each year, trustees review the objectives and activities of the charity to ensure these continue to reflect our aims. In carrying out this review trustees consider the Charity Commission's general guidance on public benefit, and in particular, its supplementary public guidance on the advancement of religion for the public benefit.

### REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Activities of the charity were delivered in line with the annual Delivery Plan set by the Trustees and approved by the Membership. Planned activities were implemented by the charity's volunteers supported by onsite staff. Certain activities remain outstanding and will be carried forward and delivered as part of the works and activities in 2022/2023, on approval by the Membership.

The charity is dependent on hundreds of men, women and young people who offer their time voluntarily, supported by our onsite staff to deliver a wide portfolio of projects, events, activities and educational programmes throughout the year.

The charity manages a successful full-time secondary independent boys school, five mosques and community facilities in various cities and towns in the Country. The Trustees provide significant time and expertise in the management and oversight of these institutions, projects and activities.

The Central Executive Committee, many sub-committees and working committees oversee the day to day running of activities, and most Trustees serve on these committees. The main function of the committees are to oversee and implement decisions made by the Board of Trustees.

The General Assembly of the charity met two times during the year. The Board of Trustees met five times, and the Central Executive Committee had 10 meetings during the year. Trustees visited and kept in contact with branches and units in towns and cities throughout the country, to monitor and deliver the charity's work for the year.

#### PARTNERSHIP WORK WITH OTHER AGENCIES AND ORGANISATIONS

The charity is required to work with other like-minded organisations in meeting its aims and objectives and continues to liaise and work closely with respective Local Government Authorities of its Branches and also the GLA. The charity is regarded as a credible, trusted partner to work within local communities and the voluntary sector.

The charity continues to work with the Metropolitan Police in reducing crime, work in partnership with TELCO & Citizens UK in promoting localism and active citizenship, The Tower Hamlets Inter-Faith Network to cooperate with and support Multi-Faith understanding and dialogue, and also serve on local decision making bodies to discuss and strengthen statutory services

In addition, the charity continues to work with multi-national charities such Islamic Relief (members of the DEC), and Human Relief Foundation to help alleviate poverty of those in most need, and invests through fundraising, in sustainable rehabilitation projects around the world. Further partnership work is planned and also currently being developed.

#### CARE HOUSE, BIGLAND STREET E1

Care House is a 2,953 square feet facility purchased by the charity to support the aspirations of Trustees' longer-term strategy of developing a cluster of facilities that will meet the needs of all local communities, irrespective of age, faith or background. Care House was purchased by the charity in September 2012 partly through repayable loans taken from members of the local community. It is situated on the northern side of Bigland Street at the junction with Burwell Close, a short walk from Watney Street, and the Shadwell Underground and Docklands Light Railway Station. Care House continues to alleviate the need for additional space which has been necessary for expanding services provided by the charity and also provides service to other community organisations at very reasonable and affordable hiring charges.

#### JAMIATUL UMMAH BOYS SECONDARY SCHOOL

Jamiatul Ummah is a highly successful independent muslim boys school (Madrasah). It has more than 165 students aged between 11 and 16. Established in 1997 by the charity, Jamiatul Ummah is based in the Darul Ummah Community Centre. The school continues to improve as an institution in the delivery of integrated national curriculum and Islamic education in the European, and importantly, British context. The school highly values the teaching of PHSE and Citizenship as taught subjects, and has SMSC and fundamental British values embedded throughout its curriculum. Jamiatul Ummah is a popular and oversubscribed school receiving applications from throughout the neighbouring boroughs due to its highly successful GCSE outcomes for pupils. Jamiatul Ummah was ranked the 42<sup>nd</sup> highest achieving school in England by the Daily Telegraph in January 2016.

#### DARUL UMMAH SATURDAY SCHOOL

There are approximately 131 children attending this project to learn Arabic Language and Islamic Studies from 10.00 AM to 2.00 PM. The project continues to deliver an integrated curriculum with Citizenship and SMSC embedded in its teaching. This project is highly subscribed with many students on the waiting list seeking admission. The school was closed during lockdown.

### SPIRAL SUNDAY SCHOOL

47 children aged between 5 and 16 attend fun oriented learning sessions every Sunday throughout the year with 12 teachers and volunteers supporting it. This project is run entirely by young women of the charity's Girls' Section. The project still remains beneficiary funded, however, the charity is proactively trying to secure funding from other sources as the project has demonstrated increased demand from the community, not just from parents of young girls attending activities, but young women who wish to get involved in volunteering as well. Spiral remained closed throughout the lockdown.

### DIYG WEEKEND YOUTH PROJECT

The DIYG Weekend Youth Project is an on-going project aimed at local children aged between 11 to 19 from BAME communities, in particular from Shadwell, Cannon Street, Wapping and the Stepney Green areas by supporting them in becoming active and contributing members of their respective communities. The project provides stimulating youth activities in a safe environment to socialise and learn from. The project focuses on educating young people in the importance of being in school, discusses issues around drugs and gang related violence that negatively impacts the lives of young people, their families and communities. Activities run at the project disseminate ideas through seminars and workshops, as well as mentoring schemes.

### DARUL UMMAH EVENING MADRASAH

A highly successful and oversubscribed evening school providing faith based education to 220 children from the age of 5 to 16. The school delivers an innovative, fun and enjoyable curriculum highly regarded by parents and the community with children always on the waiting list seeking admission.

### THE SAFE CAMPAIGNE

A 3 Year Programme Funded by the Greater London Authority, the 'Safe Campaign' is the evolution of Da'watul Islam UK & Eire's 'Shaddywood' and 'Girls Talk' project model of youth engagement, with the inclusion of 'Community Organising'. The project has been funded by the Mayor's Young Londoners Fund and aims to help children and young people to fulfil their potential, particularly those at risk of getting caught up in crime, gangs and youth violence. The Safe Campaign engages, raises awareness and capacity-builds with 800 vulnerable young people, families and frontline professionals over three years to foster community resilience against gang violence with strategies for leading more positive lives.

## **DARU UMMAH JAME MASJID**

One of the largest Masjids in the London Borough of Tower Hamlets and has been serving the community for more than two decades. Normally operating in the prefab in the Darul Ummah complex but expanding to the main Darul Ummah building on Fridays and during festivities and special occasions. The Darul Ummah Jame Masjid can accommodate up to two thousand worshippers at a time and is renowned throughout London for its Imams for their mesmerising recitations at Taraweeh during Ramadan.

## **DI ULAMA COUNCIL:**

The Charity is fortunate to have a significant number of Imams and scholars. They meet regularly and consult on important faith issues and provide religious guidance for the Muslim community.

## **DARUS SALAM MOSQUE AND ISLAMIC CENTRE**

Darus Salam Mosque and Islamic Centre continues to undertake community activities, five times daily prayers facility, evening maktab, part time Hifz classes, etc.

## **BORDESLEY GREEN ISLAMIC CENTRE**

A Community Centre and Mosque serving the local people of Bordesley Green and which offers the five daily prayers for all local Muslims. It is approximately two miles from the city centre. The Charity considered any opportunities to expand and overhaul services provided, and carried out consultations with Charity Members but not much improvement was possible during the current session.

## **THE DARUL UMMAH RE-DEVELOPMENT PROJECT**

The charity continues with its aspirations to redevelop the Darul Ummah Centre through the redevelopment of the Care House site and has entered into discussions with the Local Authority on various options. Trustees continue to work to achieve the best returns possible from developments on both the Care House and Darul Ummah sites. The progress of the project suffered a setback due to the lockdown and the post pandemic circumstances.

## **THE DARUL UMMAH GORESBROOK**

The charity purchased premises in the Dagenham area of London in May 2019 and known as Darul Ummah Goresbrook (House of the Community Goresbrook). This has been a major milestone for the Charity with overwhelming support and funding (interest free loans) from the local community. The Centre is now offering prayer facilities, and for local residents, weekend Islamic school for primary and secondary school age children, community gatherings, and various community supporting projects.

## **DARUL UMMAH REDBRIDGE**

A project similar to Darul Ummah Goresbrook, the charity purchased premises in Redbridge in the Ilford area of London to establish Darul Ummah Redbridge (House of the Community Redbridge). Again another major milestone for the charity with overwhelming support and funding (interest free loans) from the local community. The centre is now open and offering prayer facilities for local residents.

## **WELFARE FUND**

In addition to partnering with, and supporting other established relief charities, the charity also continues to independently raise money from the community for victims of natural disasters. It does this through the collection of Zakat and Fitrah (alms) during the Islamic month of Ramadan and other faith occasions from members of the public, and also through organising various community events as and when necessary.

## **CAPACITY BUILDING OF MEMBERS, STAFF & VOLUNTEERS**

The charity held numerous programmes for the capacity building and training of its members, staff and volunteers. They included workshops, residential, one day courses, seminars and symposiums. Particular attention was paid to training volunteers around Safeguarding of Children and also Fire and Health & Safety in the work place. Trustees are committed to, and keen on having in-job training for staff and all dedicated volunteers wherever possible. The charity has a diverse group of Muslim Scholars who organised seminars and related events that benefitted members of the community.

## **FUTURE STRATEGY AND RISK REVIEW**

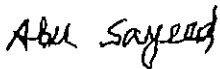
The charity plans to continue with activities in the forthcoming years to satisfactory funding arrangements. The Trustees have undertaken thorough review of the major risks to which the charity may be exposed and systems are in place, or arrangements are in hand, to mitigate the risks that have been identified. In particular, insurance cover is in place and finances of the charity are kept under constant review.

Significant external risks to funding have led to the development of an on-going strategic fund raising plan which will allow for the diversification of funding activities. These plans are periodically reviewed to ensure that they still meet the needs of the charity. Appropriate DBS checks are made on all those who work with children or other vulnerable groups within the charity.

## **AUDITORS**

Dungarwalla & Co is appointed as an auditor of the charitable company during the year and has expressed his willingness to continue in that capacity.

This report was approved and signed on behalf of the Board of Trustees:



MD Abu Sayeed  
President

Date: 09/03/2023



# DAWATUL ISLAM UK & EIRE LIMITED

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## STATEMENTS OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR END 30<sup>TH</sup> JUNE 2022

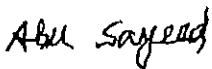
Company law requires the directors' to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting standards and applicable law). Under Company law the directors 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 company and the surplus or deficit of the company for that period.

In preparing these financial statements the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charities SORP
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK 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 company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statement comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Board of Trustees



MD Abu Sayeed  
President

Date: 09 /03 / 2023

**DAWATUL ISLAM UK & EIRE LIMITED**

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**AUDITOR'S REPORT**

**FOR THE YEAR END 30<sup>TH</sup> JUNE 2022**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES**

We have audited the financial statements of DAWATUL ISLAM UK&EIRE LIMITED for the year ended 30 June 2022 set out on page 10-15 comprises statement of **Financial Activities**, the summary income and expenditure account, the balance sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Respective Responsibilities of trustees and auditor**

As explained more fully in the Trustees' responsibilities Statement set out on page 3, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statement in accordance with the applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's Ethical Standards for Auditors.

**Scope of the Audit of the financial Statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirement of the Companies Act 2006 and the Charities Act 2011.

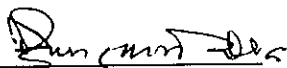
**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' Annual Report set out on page 4-7 for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for the audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report.



**R.F.Dungarwalla** (Senior Statutory Auditor)

For and on behalf of:

**Dungarwalla & co**

Chartered Certified Accountants and Statutory Auditors

7-15 Greatorex Street  
London E1 5NF

Date: 8.3.23

# **DAWATUL ISLAM UK & EIRE LIMITED**

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)  
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## **STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Unrestricted Funds	Restricted Funds	Total funds 2022	Total funds 2021
<b>Income Resources</b>	2				(All income is 2021 and 2022)
<b>Incoming resources from generated funds</b>		£	£		
<b>Voluntary Income:</b>					
Members' Subscriptions		31,792		31,792	15211
Donations		526,270		526,270	260,327
Friday Collections		78631		78631	29,748
Box collections		6179		6179	0
Project receipts		0	27484	27484	23984
<b>Activities for generating Funds:</b>					
School Admission & tuition fee		672279		672279	237770
Evening (Maktab) Supplementary class fee		165560		165560	6162
Hall Hiring	3	4520		4520	0
<b>Investment Income:</b>					
Rental		96530		96530	53846
<b>Incoming resources from Charitable Activities</b>					
Other Income Resources		17071		17071	11905
Furlough		27633		27633	100945
<b>Total Incoming Resources</b>		<b>1,626,465</b>	<b>27484</b>	<b>1,653,949</b>	<b>739,898</b>
<b>Resources expended</b>					
<b>Cost of generating funds:</b>					
Cost of generation voluntary income	4	16126		16126	6906
<b>Fundraising trading: cost of goods sold and other costs</b>					
Charitable Activities	5	1,566,360	27484	1,593,844	549,567
Governance cost	6	30951		30951	35084
Other Resources expended	7	59731		59731	14251
<b>Total resources expended</b>		<b>1,663,108</b>	<b>27484</b>	<b>1,690,592</b>	<b>603,808</b>
<b>Net movement in Funds</b>		<b>(46703)</b>	<b>0</b>	<b>(46703)</b>	<b>134,090</b>
<b>Prior year adjustment</b>					<b>190,512</b>
					<b>324,602</b>
<b>Total funds brought forward</b>		<b>2,023,301</b>		<b>2,023,301</b>	<b>1,698,699</b>
<b>Total Funds Carried Forward</b>		<b>1,976,598</b>		<b>1,976,598</b>	<b>2,023,301</b>

For the Year End 30<sup>th</sup> June 2022

There were no recognised gains or losses in 2022.

All incoming resources and resources expended derive from continuing activities.

**DAWATUL ISLAM UK&EIRE LIMITED**  
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**BALANCE SHEET**

FOR THE YEAR END 30<sup>TH</sup> JUNE 2022

					Prior Year Total funds (6 months to 30 June 2021)
			Total funds	2021	2021
	Note	2022	2022	£	£
		£	£		
<b>FIXED ASSETS</b>					
Tangible fixed assets	8		3,582,590		3,584,088
<b>CURRENT ASSETS</b>					
Debtors	9	77548		100233	
Cash at bank and in hand		540650		525054	
		<b>618,198</b>		<b>625287</b>	
<b>CREDITORS: Amount falling due</b>					
Within one year	10	407,190		(335,574)	
<b>NET CURRENT Assets/</b>			<b>211,008</b>		<b>289713</b>
			<b>3,793,598</b>		<b>3,873,801</b>
<b>CREDITORS: Amount falling due</b>					
After more than a year	11		1,817,000		1,850,500
<b>NET ASSETS</b>			<b>1,976,598</b>		<b>2,023,301</b>
<b>THE FUNDS OF THE CHARITY</b>					
Restricted Funds			0		0
Unrestricted Funds			1,976,598		2,023,301
<b>TOTAL CHARITY FUNDS</b>			<b>1,976,598</b>		<b>2,023,301</b>

These financial statements have been prepared in accordance with the special provisions relating to small companies with part 15 of the companies Act 2006.

Approved by the board on 14/02/2023

*Abu Sayeed*

MD Abu Sayeed  
President

Company Registration number 02513409

# **DAWATUL ISLAM UK&EIRE LIMITED**

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## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDS 30<sup>TH</sup> JUNE 2022**

#### **1. Accounting Policy**

##### **(a) Basis of Preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005, and applicable UK Accounting Standards and the Charities Act 2011 and the Companies Act 2006.

##### **(b) Funds Structure**

Unrestricted Income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of a specific made by the charity at its fund-raising events.

##### **(c) Resources Expended**

Liabilities are recognized as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditures are accounted for on an accrual basis and have been classified under headings that aggregate all costs related to the category.

##### **(d) Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

##### **(e) Branch Activities**

The activities (including incoming resources expended) of Jamiatul Ummah (School) and the accounts of the two branches situated at Birmingham and Manchester have fully been incorporated in the financial statements.

##### **(f) Charitable Activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It is included both the direct pay and support costs relating to those activities.

##### **(g) Allocation of Overhead and Support Costs**

Support Costs include administrative office functions and have been allocated to activity cost categories on a basis consistent with the use of resources, allocating property costs on floor areas, staff costs by the time spent and other costs on a measure of usage.

##### **(h) Tangible Fixed assets and depreciation**

Relevant expenditure of capital nature has been included as fixed assets. Fixed assets are stated at cost less accumulated depreciation. The freehold properties are valued at historical cost and not depreciated, as the land and buildings have an indefinitely long useful life.

**Depreciations** on furniture, fixtures, fitting and equipment are charged at the following rates on the written down values:

<b>Assets Category</b>	<b>Annual Rate</b>
Furniture Fixture and Fittings	25%
Office equipment	25%

## **DAWATUL ISLAM UK & EIRE LIMITED**

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### **2. Income Resources**

All incoming resources are recognized once the charity has entitlement to the resources, and it is certain that the resources will be received and the monetary value of incoming resource can be measured with sufficient reliability. The following specific policies are applied to particular categories of income.

*Voluntary income* is received by way of donations, Friday collections, Box collections and Grants, and are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

### **3. Income from Hall Hiring**

The halls are being used for various programmes of Dawatul Islam, Maktab, Jamiatul Ummah (School), Mosque, and by the community for cultural and social functions. The halls can accommodate up to three hundred and fifty people.

### **4. Cost of Generating Voluntary Income**

	<b>£</b>
Announcements, Advertisement , TV Funds Raising Events	4601
Charitable donations	7215
Sport goods, prizes & radios	4310
	<b>16,126</b>

### **5. Charitable Activities**

**Notes:** Staff wages and salaries relate to staffs who have been engaged for teaching the students and also include salaries of the administrative staff dealing with day to day affairs of the charity.

	<b>£</b>
Staff pension costs	15,987
Staff Salaries and Wages	817,334
Social Security Costs	41,608
Consultant and Trainer Expenses	11,993
Books, Magazines and Examination Fee	7718
Establishment (Premises) Expenses	634,538
Telephone Charges	6690
Printing, Postage and Stationery	21237
Bank Charges	7872
Depreciation on Fixtures, Fittings and Equipments	1383
	<b>1,566,360</b>

### **6. Governance Costs**

	<b>£</b>
Audit Fees	1500
Legal Fees and Accountancy	29451
	<b>30,951</b>

### **7. Other Resources Expended**

	<b>£</b>
Travelling and Subsistence	3555
Refreshment	0
Staff Training	7285
Miscellaneous Expenses	25984
Subscriptions	9716
Bad debts	13191
<b>Total</b>	<b>40,731</b>

# DAWATUL ISLAM UK&EIRE LIMITED

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)  
(A REGISTERED CHARITY)

## 8. Fixed Assets- Tangible Assets: Analysis of Movement of Fixed Assets

2022

	Freehold	Freehold	Leasehold	Freehold	Total
	Land &	Investment	Land &	Care House	30 June 2022
	Buildings	Property	Buildings		
	£	£	£	£	£
As at 1st July 2021	2461147	144,602	114,725	857,967	3,578,441
Book value at					
30 <sup>th</sup> June 2022	2461147	144,602	114,725	857,967	3,578,441
Provision for Depreciation					
			Fixtures &	Office	Total
			Fittings	Equipments	
			£	£	£
As at 1 July 2021			139,172	178,168	317,340
Less: Depreciation			135,697	176,111	311,808
Charge for the year			869	514	1383
At 30 June 2022			2606	1543	4149

Total net book value	
At 30th June 2022	3,582,590
At 30th June 2021	3,584,088
<b>Free Hold Land &amp; Buildings</b>	
• 56 Bigland Street London E1	661536
• 41 Slade Lane, Manchester	148522
• 45 Slade Lane, Manchester	115915
• 120/122 Bordesely Green Road, Birmingham	74107
• 36 Maplesstead Rd, Dagenham	561000
• Woodford Avenue, Gantshill, Ilford	900,067
Total	2,461,147
<b>Freehold Investment Property</b>	
• 52 Fieldgate Street, London E1	144,602
<b>Freehold Care House</b>	
• Care House Bigland Street London E1 2ND	857,967
<b>Leasehold Land &amp; Buildings</b>	
• 47 Slade Lane, Manchester	114,725

# **DAWATUL ISLAM UK & EIRE LIMITED**

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)  
(A REGISTERED CHARITY)

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## **8. Additional Notes**

(1) All freehold land & buildings including leasehold properties are used wholly for direct charitable purposes, with the exception of Property at 52 Fieldgate Street London E1 (which has been used for generating rental income).

(2) Property at **45 Slade Lane**, Manchester, has been acquired in May 1994 for a period of 999 years Lease from 25th March 1910. During this year, charity acquired the freehold title deeds of the whole land and buildings.

(3) Leasehold property at **47 Slade Lane**, Manchester was also acquired on 4th January 2002.

(4) Freehold property at **41 Slade Lane**, Manchester was acquired on the 23<sup>rd</sup> August 2013.

## **9. Debtors & Prepayments**

30 June 2022

	<u>£</u>
School tuition fees	59,389
Other prepaid expenses and debtors	<u>18,159</u>
	<b><u>77,548</u></b>

## **10. Creditors and Accrued Expenses**

30 June 2022

Falling due within one year	<u>£</u>
School tuition fee received in advance	197,237
Audit fee	1500
Other creditors and accruals	133453
KARZE HASANA (Interest Free Loan)	<u>75,000</u>
	<b><u>407,190</u></b>

## **11. Creditors Falling due after more than one year**

The charity borrowed £1,521,750 as Qarde Hasana (Interest Free Loan) for the purpose of purchasing a property named Care House in Bigland Street, London E1 at a cost of £857,969 which was completed 30 July 2012.

The outstanding loan amount currently on this is **£475,200** and another loan of **£25,700** from members remains outstanding.

Also the Goresbrook property known as 36 Maplestead Road, Dagenham was purchased (April 2019) for the sum of **£561,000** of which **£289,700** is outstanding. During this year, we borrowed £1,075,400 to purchase Darul Ummah Redbridge of which **£1,026,400** is outstanding, totalling loan of **£1,817,000**.

## **12. Contingent Liabilities**

There were no contingent Liabilities at the year end.

## **13. Transaction with related parties**

There were no transactions between related parties during the year.

## **14. Post Balance Sheet Events**

There were no important events affecting the company which have occurred to date and which required disclosure.

## **15. Corporation Tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.



**DAWATUL ISLAM UK&EIRE LIMITED**  
**STATEMENT OF INCOME AND EXPENDITURE ACCOUNT**  
**(FOR THE YEAR END 30TH JUNE 2021)**

		2022	2021
	£		£
			Six Months to 30 June 2021
<b>INCOME</b>			
Members' Subscriptions	31792		15211
Donations & Gift Aid Collections	526270		260327
Friday collections	78631		29748
Box collections	6179		0
School Admission and Tuition Fees	672279		237770
Evening (MAKTAB)Supplementary Classes Fees	165560		6162
Project receipts	27484		23984
Rental Income	101050		53846
Furlough	27633		100945
Other income and grants	17071		11905
<b>TOTAL</b>		<b>1,653,949</b>	<b>739,898</b>
<b>EXPENDITURES</b>			
<b>MANAGEMENT AND ADMINISTRATION EXPENSES</b>			
Staff Pension cost	15987		9534
Staff Salaries and Wages	817334		376583
Social security costs	41608		25731
Travelling, subsistence and entertainment	3555		0
Staff recruitment and training cost	5386		180
Conference and Training Courses	1899		1590
Consultants and Trainers' Fees	11993		1818
Project Cost	27484		23984
<b>Total</b>		<b>925,246</b>	<b>439420</b>
<b>FUND RAISING AND CHARITABLE ACTIVITIES</b>			
Announcements, Advertisement and TV fund raising event	4601		0
Charitable donation	7215		5630
Sports Goods, prizes and Radios	4310		1276
Books, Magazines and Examination Fees	7718		1107
<b>Total</b>		<b>23,844</b>	<b>8013</b>
<b>ESTABLISHMENT EXPENSES (PREMISES)</b>			
General rates and water	24554		10651
Light and Heat	36468		23058
Insurance	26596		9164
Building Repairs and Maintenance	510631		39160
Cleaning	36289		12055
<b>Total</b>		<b>634,538</b>	<b>94088</b>
<b>GENERAL ADMININSTRATIVE EXPENSES</b>			
Telephone Charges	6690		4105
Printing, Postage and Stationery	21237		9830
Sundry Expenses	25984		4342
Subscription	9716		1111
<b>Total</b>		<b>63627</b>	<b>19388</b>
<b>Financial Expenses</b>			
Bank Charges	7872		1980
Auditors' Remuneration	1500		700
Legal and Accountancy Fees	29451		34384
Bad debts	13191		7028
Depreciation on Furniture, Fixtures and Fittings	1383		807
		<b>53397</b>	<b>44899</b>
<b>TOTAL</b>			
<b>Total Expenditure</b>		<b>1,700,652</b>	<b>605,808</b>
<b>Excess of (Loss) / Income</b>		<b>(46,703)</b>	<b>134090</b>