

Darul Noor Islamic Centre

England & Wales · Charity number 1190170

Details

Other names DARUL NOOR ISLAMIC CENTER

Status Registered

Legal form CIO

Registered 2020-06-29

Register [View on the Charity Commission register](#)

Contact

Address 1 Bath Pl
Hadley
Barnet
EN5 5XE

Phone 07442444554

Email info@darulnoor.org.uk

Website <https://www.darulnoor.org.uk/>

Activities

Objects: THE OBJECT OF THE CIO IS:TO ADVANCE THE ISLAMIC FAITH, RELIGIOUS PRACTICES AND EDUCATION FOR THE PUBLIC BENEFIT IN BARNET.THE ESTABLISHMENT OF A COMMUNITY CENTRE OPEN TO ALL, TO PROVIDE SOCIAL AND SPIRITUAL SERVICES FOR THE COMMUNITY THAT IS NOT CURRENTLY BEING CATERED FOR IN THE AREA MAINLY BUT NOT EXCLUSIVELY INCLUDING SOCIAL SPACE AND PRAYER ROOM FACILITIES.THE PROMOTION OF RELIGIOUS HARMONY FOR THE BENEFIT OF THE PUBLIC BY PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING AND RESPECT OF THE BELIEFS AND PRACTICES OF DIFFERENT RELIGIOUS FAITHS AND BACKGROUNDS

Activities: Darul Noor Islamic Centre is charity register no 1190170 in Barnet.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Barnet

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-03-01 | £678,656 | £75,846 | £953,402 | 0 |
| 2024-03-01 | £334,000 | £26,053 | - | - |
| 2023-03-01 | £39,492 | £3,881 | - | - |
| 2022-03-01 | £5,082 | £1,120 | - | - |
| 2021-03-01 | £4,800 | £900 | - | - |

Trustees

| Name | Role | Appointed |
|----------------------|-------|------------|
| shujaulhaq siddiqui | Chair | 2020-04-28 |
| Dr Pratik Ausaf Sufi | | 2024-02-17 |
| Syed Hassan Ali | | 2024-02-14 |
| Zainul Katib | | 2022-07-20 |
| mohamad sabet | | 2020-04-28 |

Darul Noor Islamic Centre

England & Wales - Charity number 1190170

Accounts

DARUL NOOR ISLAMIC CENTRE

A CHARITABLE INCORPORATED ORGANISATION (CIO)
TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
01 MARCH 2025

DARUL NOOR ISLAMIC CENTRE
LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 01 MARCH 2025

Trustees

S Siddiqui
Z Katib
Syed Hassan Ali
M Sabet
Pratik Ausaf Sufi

Charity Number

1190170

Registered Office

1 Bath Pl Hadley
Barnet
EN5 5XE

Independent Examiner

ADAM ACCOUNTANCY LIMITED
324 Bath Road
Slough
SL1 6JA

DARUL NOOR ISLAMIC CENTRE

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FOR THE YEAR ENDED 01 MARCH 2025

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DARUL NOOR ISLAMIC CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 01 MARCH 2025

The trustees present their annual report and financial statements for the year ended 01 March 2025.

Trustees' report and financial statements

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 01 March 2025. 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).

The objective of the CIO is to advance the Islamic faith, religious practices, and education for the public benefit in Barnet. This includes the establishment of a community center, accessible to all, which will offer social and spiritual services that are currently underserved in the area. The center aims to provide facilities such as social spaces and prayer rooms. Additionally, the CIO seeks to promote religious harmony by fostering knowledge, mutual understanding, and respect for the beliefs and practices of different religious faiths and backgrounds.

Trustees

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:

S Siddiqui
Z Katib
Syed Hassan Ali
M Sabet
Pratik Ausaf Sufi

Trustees' responsibilities statement

The trustees, who are also the directors of Charity For Darul Noor Islamic Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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; and
- 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 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 Companies Act 2006. 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.

This report was approved by the trustees and signed on its behalf by:



S Siddiqui, Syed Hassan Ali
Trustees

Date : **26 December 2025**

DARUL NOOR ISLAMIC CENTRE
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 01 MARCH 2025

Independent Examiner's Report to the Trustees of Darul Noor Islamic Centre

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 01 March 2025 which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.
- 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 accounts to be reached.

Name: **Adam Alsharif**
for and on behalf of **ADAM ACCOUNTANCY LIMITED**

Date: **01 March 2025**

DARUL NOOR ISLAMIC CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 01 MARCH 2025

| Recommended categories by activity | Notes | Unrestricted funds £ | Total Funds 2025 £ | Total Funds 2024 £ |
|---|--------------|---------------------------------|-------------------------------|-------------------------------|
| Income and endowments from: | | | | |
| Donations and legacies | 2 | 678,656.00 | 678,656.00 | 334,000.00 |
| Total | | 678,656.00 | 678,656.00 | 334,000.00 |
| Expenditure on: | | | | |
| Raising funds | 3 | 13,625.00 | 13,625.00 | - |
| Charitable activities | 4 | 62,221.00 | 62,221.00 | 26,053.00 |
| Total | | 75,846.00 | 75,846.00 | 26,053.00 |
| Net income | | 602,810.00 | 602,810.00 | 307,947.00 |
| Net movement in funds | | 602,810.00 | 602,810.00 | 307,947.00 |
| Reconciliation of funds: | | | | |
| Total funds brought forward | | 350,592.00 | 350,592.00 | 42,645.00 |
| Total funds carried forward | | 953,402.00 | 953,402.00 | 350,592.00 |

DARUL NOOR ISLAMIC CENTRE

BALANCE SHEET

FOR THE YEAR ENDED 01 MARCH 2025

| Recommended categories by activity | Notes | Total Funds 2025 £ | Total Funds 2024 £ |
|--|-------|-----------------------|-----------------------|
| Fixed assets | | | |
| Tangible assets | 6 | 1,801,317.00 | - |
| Total fixed assets | | 1,801,317.00 | - |
| Current assets | | | |
| Cash at bank and in hand | 7 | 115,183.00 | 441,192.00 |
| Total current assets | | 115,183.00 | 441,192.00 |
| Creditors: amounts falling due within one year | 8 | 714,098.00 | 90,600.00 |
| Net current assets/(liabilities) | | (598,915.00) | 350,592.00 |
| Total assets less current liabilities | | 1,202,402.00 | 350,592.00 |
| Creditors: amounts falling due after one year | 9 | 249,000.00 | - |
| Total net assets | | 953,402.00 | 350,592.00 |
| Funds of the Charity | | | |
| Unrestricted funds | | 953,402.00 | 350,592.00 |
| Restricted income funds | | - | - |
| Endowment funds | | - | - |
| Total funds | | 953,402.00 | 350,592.00 |

For the year ended 01 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 26 December 2025 and signed on its behalf by:

S Siddiqui, Syed Hassan Ali
Trustees

Date : **26 December 2025**

DARUL NOOR ISLAMIC CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 01 MARCH 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Rent is recognised over the period to which it relates. Any amounts relating to future periods are deferred.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an actual of time spent on charitable activities by staff members.

Staff costs relate to specific activities and this is reflected based on actual time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs are the indirect costs that enable the charity to deliver its charitable activities but cannot be wholly attributed to a single activity or project.

1.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.6 Investment properties

The charity holds an investment property with a fair value of £1,801,317. The property relates to a community centre used as a place of worship and other mixed use held in furtherance of the charity’s objectives.

2. Income from Donations and Legacies

| Analysis | Unrestricted funds | Total funds 2025 | Total funds 2024 |
|--------------------|--------------------|-------------------|-------------------|
| | £ | £ | £ |
| Donation and gifts | 678,656.00 | 678,656.00 | 334,000.00 |
| Total | 678,656.00 | 678,656.00 | 334,000.00 |

3. Expenditure on Raising Funds

| Analysis | Unrestricted funds | Total funds 2025 | Total funds 2024 |
|---|--------------------|------------------|------------------|
| | £ | £ | £ |
| Business Rates & Water | 4,382.00 | 4,382.00 | - |
| Electricity & Gas | 3,027.00 | 3,027.00 | - |
| Cleaning | 75.00 | 75.00 | - |
| Rent collection, property repairs and maintenance charges | 6,141.00 | 6,141.00 | - |
| Total | 13,625.00 | 13,625.00 | - |
| Support Costs | - | - | - |
| | 13,625.00 | 13,625.00 | - |

4. Expenditure on Charitable Activities

| Analysis | Unrestricted funds | Total funds 2025 | Total funds 2024 |
|--------------------------------|--------------------|------------------|------------------|
| | £ | £ | £ |
| Hire Charges | - | - | 2,481.00 |
| Bad Debt | - | - | 5,559.00 |
| Survey Fees | - | - | 792.00 |
| Survey Fees (Electoral List) | - | - | 52.00 |
| Staff Travelling | 512.00 | 512.00 | 30.00 |
| Insurance | 1,985.00 | 1,985.00 | 218.00 |
| Sub-Contract Services | 14,865.00 | 14,865.00 | - |
| Events Cost | 20,289.00 | 20,289.00 | - |
| IT, Telephone & Subscriptions | 967.00 | 967.00 | - |
| Safety and Security & Training | 6,298.00 | 6,298.00 | - |
| Bank charges | 2,095.00 | 2,095.00 | 526.00 |
| Cost of services | 5,093.00 | 5,093.00 | 474.00 |
| Donations | - | - | 1,200.00 |
| Advertising and marketing | 9,033.00 | 9,033.00 | 5,819.00 |
| Legal/professional fees | 484.00 | 484.00 | 4,512.00 |
| Wages and salaries | - | - | 3,790.00 |
| Total | 61,621.00 | 61,621.00 | 25,453.00 |
| Support Costs | 600.00 | 600.00 | 600.00 |
| | 62,221.00 | 62,221.00 | 26,053.00 |

5. Support Costs

| Analysis | Total funds 2025 | Total funds 2024 |
|-------------------------|------------------|------------------|
| | £ | £ |
| Support Costs | | |
| Governance Costs | | |
| Accountants fees | 600.00 | 600.00 |
| | 600.00 | 600.00 |

6. Tangible Fixed Assets

Freehold Land & Buildings

£

6.1 Cost or valuation

| | |
|------------------|---------------------|
| At 02 March 2024 | - |
| Additions | 1,801,317.00 |
| Disposals | - |
| Revaluations | - |
| Transfers | - |
| At 01 March 2025 | 1,801,317.00 |

Freehold property held for charitable use is valued at **£1,801,317**

6.2 Depreciation and impairments

| | |
|---------------------|---|
| At 02 March 2024 | - |
| Charge for the year | - |
| Disposals | - |
| Revaluations | - |
| Transfers | - |
| At 01 March 2025 | - |

6.3 Net book value

| | |
|------------------|---------------------|
| At 02 March 2024 | - |
| At 01 March 2025 | 1,801,317.00 |

7. Cash at bank and in hand

| | Total funds 2025 | Total funds 2024 |
|--------------------------|-------------------|-------------------|
| | £ | £ |
| Cash at bank and in hand | 115,183.00 | 261,192.00 |
| Other | - | 180,000.00 |
| Total | 115,183.00 | 441,192.00 |

8. Creditors: Amounts falling due within one year

| | Total funds 2025 | Total funds 2024 |
|------------------------------|-------------------|------------------|
| | £ | £ |
| Accruals and deferred income | 600.00 | 600.00 |
| Other creditors | 713,498.00 | 90,000.00 |
| Total | 714,098.00 | 90,600.00 |

9. Creditors: Amounts falling due after one year

| | Total funds 2025 |
|-----------------|-------------------|
| | £ |
| Other creditors | 249,000.00 |
| Total | 249,000.00 |

Darul Noor Islamic Centre

England & Wales - Charity number 1190170

Accounts

Charity registration number 1190170

**DARUL NOOR ISLAMIC CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 1 MARCH 2024**

DARUL NOOR ISLAMIC CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S Siddiqui
Mr Z Katib
Mr Syed Hassan Ali
Mr M Sabet
Dr Pratik Ausaf Sufi

Charity number

1190170

Independent examiner

ADAM ACCOUNTANCY LIMITED
324 Bath Road
Slough
England
SL1 6JA

DARUL NOOR ISLAMIC CENTRE

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DARUL NOOR ISLAMIC CENTRE

TRUSTEES' REPORT
FOR THE PERIOD ENDED 1 MARCH 2024

The trustees present their annual report and financial statements for the Period ended 1 March 2024

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 Charities Act 2011 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)" (effective 1 January 2019).

Objectives and activities

THE OBJECT OF THE CIO IS: TO ADVANCE THE ISLAMIC FAITH, RELIGIOUS PRACTICES AND EDUCATION FOR THE PUBLIC BENEFIT IN BARNET.THE ESTABLISHMENT OF A COMMUNITY CENTRE OPEN TO ALL,TO PROVIDE SOCIAL AND SPIRITUAL SERVICES FOR THE COMMUNITY THAT IS NOT CURRENTLY BEING CATERED FOR IN THE AREA MAINLY BUT NOT EXCLUSIVELY INCLUDING SOCIAL SPACE AND PRAYER ROOM FACILITIES. THE PROMOTION OF RELIGIOUS HARMONY FOR THE BENEFIT OF THE PUBLIC BY PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING AND RESPECT OF THE BELIEFS AND PRACTICES OF DIFFERENT RELIGIOUS FAITHS AND BACKGROUNDS

Public benefit

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

Achievements and performance

Significant activities and achievements against objectives

The charity hires a hall to provide prayer facilities for Friday prayers and Ramadan prayers

Financial review

Reserves policy

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 reserve 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 Period

Structure, governance and management

The charity is a Charitable Incorporated Organisation

DARUL NOOR ISLAMIC CENTRE

TRUSTEES' REPORT
FOR THE PERIOD ENDED 1 MARCH 2024

The trustees who served during the Period and up to the date of signature of the financial statements were

Trustee's Address

1 Bath PI Hadley
Barnet
EN5 5XE

Trustee's Name

Mr S Siddiqui
Mr Z Katib
Mr Syed Hassan Ali
Mr M Sabet
Dr Pratik Ausaf Sufi

Recruitment and appointment of trustees

Prior to their appointment, trustees attend an introductory session on the responsibilities and expectations of a trustee. They are made aware of the aims and objectives of the charity, policies and procedures as well as characteristics and behaviours expected of them when conducting their work at. New trustees receive a copy of the Constitution of the charity, the latest audited financial statements, access to Board minutes, the Charity Commission guidance 'The Essential Trustee' and recent publications

The trustees' report was approved by the Board of Trustees

Mr S Siddiqui
Trustee

Mr M Sabet
Trustee

DARUL NOOR ISLAMIC CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DARUL NOOR ISLAMIC CENTRE

I have examined the financial statements of the Darul Noor Islamic Centre for the year ended 1st March 2024, which comprise the statement of Financial Activities, the Balance sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable with the law and United Kingdom Generally Accepted Accounting Practice.

This report is made solely for the charity's trustees, as a body, I do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for my examination work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake such an examination by being a qualified certified member of the Certified Public Accountants. It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- To follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act.
- To 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.

Independent examiner's statement

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

- To keep accounting records in accordance with section 130 of the 2011 Act and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the
 - The accounts have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- I have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you, if in o
- The information given in the trustees' report is inconsistent in any material respect with the financial statements, or
 - Sufficient accounting records have not been kept; or
 - The financial statements are not in agreement with the accounting records and returns, or
 - I have not received all the information and explanations I require for my examination.

Date: 30/12/2024



Adam Alsharif
BA (ACC & FIN), AFA, MAAT

DARUL NOOR ISLAMIC CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 1 MARCH 2024

| | | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|--------------|--|--|
| | Notes | | |
| Income from: | | | |
| Donations and legacies | 3 | <u>334,000</u> | <u>39,492</u> |
| Charitable activities | 4 | <u>26,053</u> | <u>3881</u> |
| | | 307,947 | 35,611 |
| Net income and movement in funds | | | |
| Reconciliation of funds: | | | |
| Fund balances at 2 March 2023 | | <u>42,645</u> | <u>7,034</u> |
| Fund balances at 1 March 2024 | | <u><u>350,592</u></u> | <u><u>42,645</u></u> |

The statement of financial activities includes all gains and losses recognised in the Period. All income and expenditure derive from continuing activities

DARUL NOOR ISLAMIC CENTRE

DARUL NOOR ISLAMIC CENTRE

FOR THE PERIOD ENDED 1 MARCH 2024

| | Notes | 2024 £ | 2023 £ |
|---|-------|-----------------------|----------------------|
| Current assets | | | |
| Debtors | 9 | 180,000 | 5,000 |
| Cash at bank and in hand | | <u>261,192</u> | <u>37,945</u> |
| | | 441,192 | 42,945 |
| Creditors: amounts falling due within one year | 10 | <u>90,600</u> | <u>300</u> |
| Net current assets | | <u><u>350,592</u></u> | <u><u>42,645</u></u> |
| The funds of the charity | | | |
| Unrestricted funds | | <u>350,592</u> | <u>42,645</u> |
| | | <u><u>350,592</u></u> | <u><u>42,645</u></u> |

The financial statements were approved by the trustees on 30 December 2024

Mr S Siddiqui
Trustee

DARUL NOOR ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 1 MARCH 2024

1 Accounting policies

Charity information
Darul Noor Islamic Centre is a Charitable Incorporated Organisation

1.1 Reporting period

FRS 102 3.10 An entity shall present a complete set of financial statements (including comparative information as set out in paragraph 3.14) at least annually. When the end of an entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, the entity shall disclose the following: (a) that fact; (b) the reason for using a longer or shorter period; and (c) the fact that comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.]

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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.

1.3 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

1.4 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 or grantors 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.

DARUL NOOR ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 1 MARCH 2024

(Continued)

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

1.5 **Income**

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.

1 **Accounting policies**

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset

1.6 **Expenditure**

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

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.

1.7 **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

1.8 **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

DARUL NOOR ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 1 MARCH 2024

(Continued)

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.

1 Accounting policies

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.

1.9 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.

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 Income from donations and legacies

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|----------------------------|--|--|
| Donations and gifts | <u>334,000</u> | <u>39,492</u> |

DARUL NOOR ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 1 MARCH 2024

4 Expenditure on charitable activities

| | 2024 |
|---|---------------|
| | £ |
| Direct costs | |
| Advertising & Printing | 5,687 |
| Asbestos Report Fee | 300 |
| Bank Charges | 526 |
| Donation | 1,200 |
| Hire Charges | 2,480 |
| Temporary Teachers | 3,790 |
| Travelling | 30 |
| Insurance | 218 |
| Bad Debt | 5,559 |
| License Agreement | 2,500 |
| Purchases | 474 |
| Survey Fees | 792 |
| Survey Fees (Electoral List) | 52 |
| Website | 132 |
| | <u>23,741</u> |
| Share of support and governance costs (see note 5) | |
| Governance | <u>2,312</u> |
| | <u>26,053</u> |
| Analysis by fund | |
| Unrestricted funds | <u>26,053</u> |

5 Support costs allocated to activities

| | 2024 | 2023 |
|-----------------------------------|--------------|-------------|
| | £ | £ |
| | <u>2,312</u> | <u>800</u> |
| Analysed between | <u>2,312</u> | <u>800</u> |
| Governance costs comprise: | | |
| | 2024 | 2023 |
| | £ | £ |
| Independent Examiners fees | 600 | 300 |
| Solicitor Charges | 1,492 | |
| Legal and professional fees | 220 | 500 |
| | <u>2,312</u> | <u>800</u> |

6 Trustees

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

DARUL NOOR ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 1 MARCH 2024

| 7 | Employees | 2024 | 2023 |
|---|---|---------------|---------------|
| | | Number | Number |
| | The average monthly number of employees during the Period was | | |
| | Total | <u>0</u> | <u>0</u> |

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

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

| 9 | Debtors | 2024 | 2023 |
|---|--------------------------------------|----------------|--------------|
| | | £ | £ |
| | Asset Deposit | 180,000 | 5,000 |
| | Amounts falling due within one year: | <u>180,000</u> | <u>5,000</u> |

| 10 | Creditors: amounts falling due within one year | 2024 | 2023 |
|----|---|---------------|-------------|
| | | £ | £ |
| | Loan | 90,000 | |
| | Accruals and deferred income | <u>600</u> | <u>300</u> |
| | Amounts falling due within one year: | <u>90,600</u> | <u>300</u> |

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 2 March | Incoming | Resources | At 1 March |
|----------------------|-------------------|------------------|------------------|-------------------|
| | 2023 | resources | expended | 2024 |
| | £ | £ | £ | £ |
| General funds | <u>42,645</u> | <u>334,000</u> | <u>-26,053</u> | <u>350,592</u> |

| | At 2 March | Incoming | Resources | At 1 March |
|----------------------|-------------------|------------------|------------------|-------------------|
| | 2022 | resources | expended | 2023 |
| | £ | £ | £ | £ |
| General funds | <u>7,034</u> | <u>39,492</u> | <u>-3,881</u> | <u>42,645</u> |

12 Related party transactions

There were no disclosable related party transactions during the Period (2023 - none).

Darul Noor Islamic Centre

England & Wales - Charity number 1190170

Accounts

Charity registration number 1190170

DARUL NOOR ISLAMIC CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 1 MARCH 2023

DARUL NOOR ISLAMIC CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S Siddiqui
Mr Z Katib
Mr S M Siddiqui
Mr M Sabet

(Appointed 20 July 2022)

Charity number

1190170

Independent examiner

ZAM Mushtaq Ltd
Office 9
Dalton House
60 Windsor Avenue
London
SW19 2RR

DARUL NOOR ISLAMIC CENTRE

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| Statement of financial activities | 4 |
| Balance sheet | 5 |
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DARUL NOOR ISLAMIC CENTRE

TRUSTEES' REPORT

FOR THE PERIOD ENDED 1 MARCH 2023

The trustees present their annual report and financial statements for the Period ended 1 March 2023.

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 Charities Act 2011 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)" (effective 1 January 2019).

Objectives and activities

THE OBJECT OF THE CIO IS: TO ADVANCE THE ISLAMIC FAITH, RELIGIOUS PRACTICES AND EDUCATION FOR THE PUBLIC BENEFIT IN BARNET. THE ESTABLISHMENT OF A COMMUNITY CENTRE OPEN TO ALL, TO PROVIDE SOCIAL AND SPIRITUAL SERVICES FOR THE COMMUNITY THAT IS NOT CURRENTLY BEING CATERED FOR IN THE AREA MAINLY BUT NOT EXCLUSIVELY INCLUDING SOCIAL SPACE AND PRAYER ROOM FACILITIES. THE PROMOTION OF RELIGIOUS HARMONY FOR THE BENEFIT OF THE PUBLIC BY PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING AND RESPECT OF THE BELIEFS AND PRACTICES OF DIFFERENT RELIGIOUS FAITHS AND BACKGROUNDS.

Public benefit

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

Achievements and performance

Significant activities and achievements against objectives

The charity hires a hall to provide prayer facilities for Friday prayers and Ramadan prayers.

Financial review

Reserves policy

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 Period.

Structure, governance and management

The charity is a Charitable Incorporated Organisation.

The trustees who served during the Period and up to the date of signature of the financial statements were:

Mr S Siddiqui

Mr Z Katib

(Appointed 20 July 2022)

Mr S M Siddiqui

Mr M Sabet

Recruitment and appointment of trustees

Prior to their appointment, trustees attend an introductory session on the responsibilities and expectations of a trustee. They are made aware of the aims and objectives of the charity, policies and procedures as well as characteristics and behaviours expected of them when conducting their work at. New trustees receive a copy of the Constitution of the charity, the latest audited financial statements, access to Board minutes, the Charity Commission guidance 'The Essential Trustee' and recent publications.

DARUL NOOR ISLAMIC CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 1 MARCH 2023

The trustees' report was approved by the Board of Trustees.

Mr S Siddiqui
Trustee

28 December 2023

Mr M Sabet
Trustee

DARUL NOOR ISLAMIC CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DARUL NOOR ISLAMIC CENTRE

I report to the trustees on my examination of the financial statements of Darul Noor Islamic Centre (the charity) for the Period ended 1 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

ZAM Mushtaq Ltd

Office 9
Dalton House
60 Windsor Avenue
London
SW19 2RR

Dated: 28 December 2023

DARUL NOOR ISLAMIC CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 1 MARCH 2023

| | Notes | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|---|-------|------------------------------------|------------------------------------|
| Income from: | | | |
| Donations and legacies | 3 | 39,492 | 7,034 |
| Charitable activities | 4 | 3,881 | - |
| Net income and movement in funds | | 35,611 | 7,034 |
| Reconciliation of funds: | | | |
| Fund balances at 2 March 2022 | | 7,034 | - |
| Fund balances at 1 March 2023 | | 42,645 | 7,034 |

The statement of financial activities includes all gains and losses recognised in the Period. All income and expenditure derive from continuing activities.

DARUL NOOR ISLAMIC CENTRE

BALANCE SHEET

AS AT 1 MARCH 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|---|-------|---------------|---------------|--------------|--------------|
| Current assets | | | | | |
| Debtors | 9 | 5,000 | | - | |
| Cash at bank and in hand | | 37,945 | | 7,034 | |
| | | <u>42,945</u> | | <u>7,034</u> | |
| Creditors: amounts falling due within one year | 10 | 300 | | - | |
| Net current assets | | | 42,645 | | 7,034 |
| | | | <u>42,645</u> | | <u>7,034</u> |
| The funds of the charity | | | | | |
| Unrestricted funds | | | 42,645 | | 7,034 |
| | | | <u>42,645</u> | | <u>7,034</u> |

The financial statements were approved by the trustees on 28 December 2023

Mr S Siddiqui
Trustee

DARUL NOOR ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 1 MARCH 2023

1 Accounting policies

Charity information

Darul Noor Islamic Centre is a Charitable Incorporated Organisation.

1.1 Reporting period

[FRS 102 3.10 An entity shall present a complete set of financial statements (including comparative information as set out in paragraph 3.14) at least annually. When the end of an entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, the entity shall disclose the following: (a) that fact; (b) the reason for using a longer or shorter period; and (c) the fact that comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.]

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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.

1.3 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.

1.4 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 or grantors 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.

1.5 Income

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.

DARUL NOOR ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 1 MARCH 2023

1 Accounting policies

(Continued)

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

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.

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.

1.7 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.

1.8 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.

DARUL NOOR ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 1 MARCH 2023

1 Accounting policies

(Continued)

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.

1.9 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.

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 Income from donations and legacies

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|---------------------|------------------------------------|------------------------------------|
| Donations and gifts | 39,492 | 7,034 |

DARUL NOOR ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 1 MARCH 2023

4 Expenditure on charitable activities

| | Heading #ac982 2023 £ |
|---|--|
| Direct costs | |
| Light and Heat | 74 |
| Hire Charges | 2,580 |
| Stationery and Printing | 167 |
| Temporary Teachers | 260 |
| | <u>3,081</u> |
| Share of support and governance costs (see note 5) | |
| Governance | 800 |
| | <u>3,881</u> |
| | <u><u>3,881</u></u> |
| Analysis by fund | |
| Unrestricted funds | 3,881 |
| | <u><u>3,881</u></u> |

5 Support costs allocated to activities

| | 2023 £ | 2022 £ |
|-----------------------------------|-------------------|-------------------|
| Governance costs | 800 | - |
| | <u>800</u> | <u>-</u> |
| Analysed between: | | |
| Heading #ac982 | 800 | - |
| | <u>800</u> | <u>-</u> |
| Governance costs comprise: | 2023 £ | 2022 £ |
| Independent Examiners fees | 300 | - |
| Legal and professional fees | 500 | - |
| | <u>800</u> | <u>-</u> |
| | <u><u>800</u></u> | <u><u>-</u></u> |

6 Trustees

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

DARUL NOOR ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 1 MARCH 2023

7 Employees

The average monthly number of employees during the Period was:

| | 2023 Number | 2022 Number |
|-------|----------------|----------------|
| Total | - | - |

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

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Debtors

| | 2023 £ | 2022 £ |
|---|-----------|-----------|
| Amounts falling due within one year: | | |
| Other debtors | 5,000 | - |

10 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------|-----------|-----------|
| Accruals and deferred income | 300 | - |

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 2 March 2022 £ | Incoming resources £ | Resources expended £ | At 1 March 2023 £ |
|-----------------------|-------------------------|----------------------------|----------------------------|-------------------------|
| General funds | 7,034 | 39,492 | (3,881) | 42,645 |
| Previous year: | | | | |
| | At 2 March 2021 £ | Incoming resources £ | Resources expended £ | At 1 March 2022 £ |
| General funds | - | 7,034 | - | 7,034 |

12 Related party transactions

There were no disclosable related party transactions during the Period (2022 - none).

Darul Noor Islamic Centre

England & Wales - Charity number 1190170

Accounts

(Darul Noor Islamic Centre)

4 Ryecroft Crescent

Barnet

EN5 3BP

07908412399

Darulnoor02@gmail.com

Charity No: 1190170

Sort Code: 23-05-80

Account: 36104041

Darul Noor Islamic Centre Charity No: 1190170 year 2020/2021

Donations collected by bank

£3562.00

Donations collected by cash

£1520.00

Total income

£5082.00

Expenses

Rent for hall

£900.00

Other expenses

£220.00

Total income after expenses year 2021/2022

£3962.00

I can confirm that these transactions and amounts are accurate and have taken place during the year



Mr S Siddiqui

Darul Noor Islamic Centre

England & Wales - Charity number 1190170

Accounts

Barnet

En5 3BP

07908412399

Darulnoor02@gmail.com

Charity No: 1190170

Metro Bank

Sort Code: 23-05-80

Account: 36104041

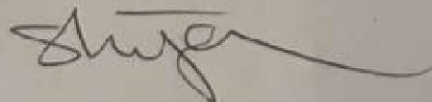
Darul Noor Islamic Centre charity no: 1190170 year 2020/2021

| | |
|-----------------------------|----------|
| Donation collected by Bank. | £3800.00 |
| Donation collected by cash. | £1000.00 |
| Total income. | £4800.00 |

Expenses:

| | |
|--|----------|
| Rent Hall | £900.00 |
| Other Expenses. | £100.00 |
| The total income after expenses year 2020/2021 | £3800.00 |

I can confirm that these are the transactions in which have taken place.



Mr S Siddiqui