

DAR AL-ISLAM CENTRE

England & Wales · Charity number 1197956

Details

Status Registered

Legal form CIO

Registered 2022-02-17

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

Contact

Address 61 Anson Road
London
NW2 3UY

Phone 02084523220

Email info@dar.org.uk

Website www.dar.org.uk

Activities

Objects: TO ADVANCE THE RELIGION OF ISLAM, BY MEANS OF, BUT NOT EXCLUSIVELY, PROMOTING THE TEACHINGS AND TENETS OF ISLAM, PROVISION OF FACILITIES FOR WORSHIP AND EVENTS, FACILITIES FOR MARRIAGE AND OTHER ACTIVITIES AS DETERMINED FROM TIME TO TIME, IN ACCORDANCE WITH THE TENETS OF MUSLIM SHIA ITHNA-ASHARI FAITH. TO ADVANCE EDUCATION FOR THE BENEFIT OF THE GENERAL PUBLIC BY MEANS OF, BUT NOT EXCLUSIVELY, THE PROVISION OR THE ASSISTANCE IN THE PROVISION OF EDUCATIONAL ACTIVITIES AND FACILITIES, SUCH AS TUITIONS, NURSERIES AND SCHOOLS.

Activities: Educational Activities, Arabic and Quran classes, Recreational Activities Jujitsu Classes, young children football club, Facilities for worship and events Friday prayer, Ramadan programme, Muharram Programme, Marriage, Nikah and spouse selection service, Funeral Services, Spiritual trips, Ask the Imam Service, Library Service

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£295,045	£253,809	-	-
2024-02-29	£262,400	£231,363	-	-
2023-04-06	£159,598	£92,633	-	-

Trustees

Name	Role	Appointed
Mousa Baraka	Chair	2022-01-31
Abother Al-Saraj		2022-01-31
Hussain Al-Najafi		2022-01-31

DAR AL-ISLAM CENTRE

England & Wales - Charity number 1197956

Accounts

**DAR AL-ISLAM CENTRE
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

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Dar Al-Islam Centre

Trustees' Report For The Year Ended 28 February 2025

The trustees present their report and the financial statements for the year ended 28 February 2025.

Objectives and Activities

Aims and Objectives

The Centre's charitable objects, as stated in its constitution, are:

- To advance the religion of Islam in accordance with the tenets of the Shia Ithna-Ashari faith through worship, religious education, and community support.
- To advance education, particularly Islamic teachings, through classes, lectures, and related programmes.

In shaping the Centre's activities for the year, the trustees have had regard to the Charity Commission's guidance on public benefit.

Public Benefit

Dar Al-Islam Centre provides clear and demonstrable public benefit through a wide range of religious, educational, social, and community-focused services that are accessible to people of all ages and backgrounds. These include:

- Regular religious services such as Friday prayers, supplications, and major Islamic commemorations, all offered openly to the community without charge.
- Educational programmes delivered through the Quran School, Dar Academy classes, religious lectures, and structured learning for new Muslims preparing for the Shahada.
- Pastoral guidance and accessible religious advice through the Ask the Scholar online platform, enabling individuals to seek confidential spiritual support from any location.
- Life-cycle religious services including Nikah ceremonies, marriage preparation and counselling, marriage document confirmation, Ghosl for the deceased, and support for bereavement.
- Programmes that promote social cohesion and personal wellbeing, such as Mummy and Me, youth football, kickboxing sessions, women's faith groups, community gatherings, and accessible events for disabled individuals.
- Support for new Muslims (reverts) through dedicated coffee mornings, mentoring, and integration support that fosters belonging and spiritual stability.
- Provision of facilities and resources, including a community-accessible library and venue hire for appropriate educational and cultural purposes.
- Inclusive interfaith and outreach activities, such as the Ramadan "Bring Your Non-Muslim Friend" iftar, which enhances community understanding and dialogue.

By offering these wide-ranging services, many of which are free or heavily subsidised, Dar Al-Islam Centre ensures that spiritual guidance, education, community support, and pastoral care are available to the public regardless of financial means. These activities advance the charity's purposes and deliver clear, identifiable benefit to the wider community.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

During the reporting year, Dar Al-Islam Centre continued to grow as a vibrant and trusted hub for worship, education, community support, and personal development. The Centre delivered a broad programme of religious, educational, and social activities that furthered its charitable aims and strengthened its service to the community.

Religious & Spiritual Services

The Centre maintained a full calendar of spiritual activities that supported religious practice and nurtured faith:

- Weekly Friday prayers and regular congregational worship.
- Introduction of Dua Kumail gatherings every Thursday evening from October 2024.
- Programmes throughout the Islamic calendar year, including Ramadan iftars, the interfaith "Bring Your Non-Muslim Friend" iftar, Eid prayers, Muharram majalis, and commemorations of the births and deaths of the AhlulBayt (a).
- Availability of scholars for religious guidance, pastoral support, and community leadership across all major events.

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**Dar Al-Islam Centre
Trustees' Report (continued)
For The Year Ended 28 February 2025**

Main Achievements - continued

These services deepened spiritual engagement and strengthened collective religious identity.

Education & Religious Guidance

Education remained central to the Centre's mission:

- The Quran School provided structured learning for both adults and children.
- Dar Academy offered Islamic studies classes and educational programmes throughout the year.
- The Reverts Network provided mentoring, coffee mornings, and foundational guidance to new Muslims.
- The Centre oversaw important religious rites including Nikah ceremonies, marriage document confirmations, Ghusl for the deceased, and Shahada declarations.
- The Ask the Scholar online service allowed community members to submit questions and receive timely religious guidance, increasing accessibility for those unable to attend in person.
- The library and book-lending services continued to support Islamic learning and research.

These activities advanced religious understanding and ensured the community had continuous access to trusted spiritual support.

Community, Family & Social Support

The Centre provided a welcoming environment that supported families, youth, and individuals:

- The Centre hosted weddings, family milestones, and celebratory gatherings.
- The weekly Mummy and Me programme offered a supportive space for mothers and toddlers.
- Women's discussion circles for those in their 20s promoted personal reflection, faith learning, and emotional wellbeing.
- Boys' football sessions encouraged teamwork, friendship, and healthy recreation.
- The Centre organised DarMatch, a dignified, faith-based matchmaking event for single individuals.
- Dedicated community events ensured disabled individuals were included and supported.

These programmes strengthened social cohesion and supported the wellbeing of families and individuals.

Health & Wellbeing

To promote physical and mental wellbeing:

- Men's kickboxing sessions were introduced twice weekly from January 2025, offering exercise, discipline, and positive routines within an Islamic environment.

Spiritual Development Beyond the Centre,

- In October 2024, Dar Al-Islam Centre organised and guided an Umrah trip, providing attendees with spiritual enrichment, communal worship, and deeper engagement with their faith.

Facilities, Digital Access & Outreach,

- The Centre continued to provide venue hire for appropriate community, cultural, and educational activities.
- Online platforms (Instagram, Youtube, website) and digital communication allowed the public to access event information, book services, and obtain religious guidance.
- The Centre maintained a welcoming environment for both Muslims and non-Muslims, reflected in its programming and community ethos.

Summary of Impact

Across the year, Dar Al-Islam Centre's activities:

- Strengthened spiritual and religious understanding
- Supported families and individuals at key life moments
- Fostered community cohesion, inclusion, and wellbeing
- Provided education and guidance through diverse programmes
- Offered accessible support to new Muslims
- Promoted physical, emotional, and social wellbeing

Together, these achievements demonstrate the Centre's continued growth and its meaningful contribution to the community.

Financial Review

**Dar Al-Islam Centre
Trustees' Report (continued)
For The Year Ended 28 February 2025**

Financial Position

The charity's total income for the year was £295,045, primarily from community donations and programme fees. Total expenditure was £253,809, directed towards delivering religious services, community programmes, venue maintenance, and charitable activities.

The trustees consider the financial position satisfactory and continue to monitor income and expenditure closely to ensure long-term sustainability.

During the independent examination for these accounts, it was identified that a freehold property acquired on 7th October 2022 had not been correctly recognised in the previous financial statements. This error has been corrected by restating the prior period comparatives.

Reserves Policy

Dar Al-Islam Centre aims to hold sufficient unrestricted reserves to cover three months of core operating costs, ensuring stability in the event of financial fluctuations.

At year end, reserves stood at £1,648,357, of which £137,973 were unrestricted.

Going Concern

The trustees have no reason to believe the charity will not continue to operate for the foreseeable future.

Plans for Future Periods

Over the coming year, the trustees aim to:

- Expand educational programmes for adults and children.
- Develop further youth activities to support mental, emotional, and spiritual wellbeing.
- Improve facilities and accessibility for disabled users through the installation of a lift.
- Explore options for additional community support services such as counselling, welfare support, and interfaith engagement.

These plans are aligned with the charity's aims to advance religion, education, and community cohesion.

Structure, Governance and Management

Governing Document

Dar Al-Islam Centre is a Charitable Incorporated Organisation (CIO). The charity is governed by its constitution, which outlines its objects and sets out the process for trustee appointment, decision-making, and charitable operations.

Governance and Management:

The trustees are responsible for the strategic direction and overall management of the charity. Day-to-day activities are carried out by the Director and staff team (total 4), volunteers and community members under trustee oversight.

Trustee Selection Methods

Trustees are appointed in accordance with the CIO constitution. New trustees are selected based on skills, experience, and commitment to the charity's aims. An induction process ensures trustees understand their legal duties and the operational structure of the Centre.

Risk Management:

Trustees review key risks annually and take steps to mitigate them. Primary risks relate to:

- Health and safety during events and religious gatherings
- Financial sustainability and reliance on community donations
- Safeguarding of children and vulnerable adults
- Reputation of the centre

Policies and procedures (over 40 policies) are in place for safeguarding, data protection, financial controls, speaker amongst other things.

**Dar Al-Islam Centre
Trustees' Report (continued)
For The Year Ended 28 February 2025**

Reference and Administrative Details

Trustees

Mr Mousa Baraka - Chair
Mr Abother Al-Saraj - Treasurer
Mr Hussain Al-Najafi - Trustee
Mrs Sara Hussain - Trustee (resigned 08/09/2025)

Charity Number

1197956

Principal Address

61 Anson Road
London
NW2 3UY

Independent Examiner

Atul Sharma
The GKP Partnership
Viglen House
Alperton Lane
London
HA0 1HD

Accountants

Nova Accountants

**Dar Al-Islam Centre
Trustees' Report (continued)
For The Year Ended 28 February 2025**

Statement of Trustees' Responsibilities

The trustees 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).

The law applicable to charities in England and Wales 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 of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Mousa Baraka

Trustee

04/02/2026

Dar Al-Islam Centre
Independent Examiner's Report to the Trustees of Dar Al-Islam Centre
For The Year Ended 28 February 2025

I report to the trustees on my examination of the accounts of Dar Al-Islam Centre (the Trust) for the year ended 28 February 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that, apart from the matters referred to in notes 10 and 19 of the financial statements, no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.



Atul Sharma
04/02/2026
Viglen House
Alperton Lane
London
HA0 1HD

**Dar Al-Islam Centre
Statement of Financial Activities
For The Year Ended 28 February 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	216,763	-	216,763	156,892
Charitable activities		-	-	-	14,305
Other	4	78,282	-	78,282	99,688
		<u>295,045</u>	<u>-</u>	<u>295,045</u>	<u>270,885</u>
EXPENDITURE ON:					
Raising funds	6	(253,809)	-	(253,809)	(241,420)
NET INCOME		41,236	-	41,236	29,465
NET MOVEMENT IN FUNDS		41,236	-	41,236	29,465
RECONCILIATION OF FUNDS:					
Total funds brought forward		96,737	1,510,384	1,607,121	1,577,656
TOTAL FUNDS CARRIED FORWARD	15	<u>137,973</u>	<u>1,510,384</u>	<u>1,648,357</u>	<u>1,607,121</u>

The notes on pages 10 to 15 form part of these financial statements.

Dar Al-Islam Centre
Comparative Statement of Financial Activities
For The Year Ended 28 February 2025

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	156,892	-	156,892
Charitable activities		14,305	-	14,305
Other	4	99,688	-	99,688
		<u>270,885</u>	<u>-</u>	<u>270,885</u>
EXPENDITURE ON:				
Raising funds	6	(241,420)	-	(241,420)
		<u>29,465</u>	<u>-</u>	<u>29,465</u>
NET INCOME				
		<u>29,465</u>	<u>-</u>	<u>29,465</u>
NET MOVEMENT IN FUNDS				
		<u>29,465</u>	<u>-</u>	<u>29,465</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		67,272	1,510,384	1,577,656
TOTAL FUNDS CARRIED FORWARD	15	<u>96,737</u>	<u>1,510,384</u>	<u>1,607,121</u>

The notes on pages 10 to 15 form part of these financial statements.

Dar Al-Islam Centre
Statement of Financial Position
As At 28 February 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets (Restated for 2024)	10	30,277	1,510,384	1,540,661	1,523,551
		<u>30,277</u>	<u>1,510,384</u>	<u>1,540,661</u>	<u>1,523,551</u>
CURRENT ASSETS					
Debtors	12	-	-	-	7,643
Cash at bank and in hand		117,022	-	117,022	80,344
		<u>117,022</u>	<u>-</u>	<u>117,022</u>	<u>87,987</u>
Creditors: Amounts Falling Due Within One Year	13	(9,326)	-	(9,326)	(4,417)
		<u>107,696</u>	<u>-</u>	<u>107,696</u>	<u>83,570</u>
NET CURRENT ASSETS (LIABILITIES)					
		<u>137,973</u>	<u>1,510,384</u>	<u>1,648,357</u>	<u>1,607,121</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>137,973</u>	<u>1,510,384</u>	<u>1,648,357</u>	<u>1,607,121</u>
NET ASSETS					
		<u>137,973</u>	<u>1,510,384</u>	<u>1,648,357</u>	<u>1,607,121</u>
FUNDS OF THE CHARITY					
Restricted Funds				1,510,384	1,510,384
Unrestricted Funds				137,973	96,737
TOTAL FUNDS	15			<u>1,648,357</u>	<u>1,607,121</u>

On behalf of the board



Mr Abother Al-Saraj

Trustee

04/02/2026

The notes on pages 10 to 15 form part of these financial statements.

Dar Al-Islam Centre
Notes to the Financial Statements
For The Year Ended 28 February 2025

1. General Information

Dar Al-Islam Centre is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1197956. The principal address is 61 Anson Road, London, NW2 3UY.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Incoming Resources

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help

The value of any volunteer help received is not included in the accounts.

Investment income

This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets

This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets

This includes any gain or loss on the sale of investments.

2.4. Donated Goods and Services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Dar Al-Islam Centre
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2025

2.5. Resources Expended

Recognition of expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable

All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure

These are support costs not allocated to a particular activity.

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	n/a
Plant & Machinery	10 Year
Fixtures & Fittings	5 Year

2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.8. Foreign Currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

2.9. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.10. Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets. Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Dar Al-Islam Centre
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2025

2.11. Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts:		
Donations and legacies	182,208	133,954
Gift aid	27,055	22,938
Donated goods, facilities and services:		
Funerals	7,500	-
	<u>216,763</u>	<u>156,892</u>

4. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Rental and other income from property	<u>78,282</u>	<u>99,688</u>

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	<u>4,023</u>	<u>-</u>

6. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 7)	2025 Total
	£	£	£
Raising funds	<u>4,023</u>	<u>249,786</u>	<u>253,809</u>
			2024 Support costs (see note 7)
			£
Raising funds			<u>241,420</u>

Dar Al-Islam Centre
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2025

7. Support Costs

	2025 Raising funds £
Employee costs	130,179
Premises expenses	51,545
General administration	68,062
	249,786
	2024 Raising funds £
Employee costs	110,887
Premises expenses	73,207
General administration	57,326
	241,420

8. Staff Costs

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	115,766	95,722
Social security costs	11,193	8,835
Other pension costs	2,939	2,156
	129,898	106,713

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was: 4 (2024: 3)

10. Tangible Assets (Restated for 2024)

	Land & Property	Plant & Machinery	Fixtures & Fittings	Total
	Freehold			
	£	£	£	£
Cost				
As at 1 March 2024	1,511,194	12,357	-	1,523,551
Additions	-	19,402	1,731	21,133
As at 28 February 2025	1,511,194	31,759	1,731	1,544,684

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Dar Al-Islam Centre
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2025

Depreciation

As at 1 March 2024	-	-	-	-
Provided during the period	-	3,792	231	4,023
As at 28 February 2025	-	3,792	231	4,023
Net Book Value				
As at 28 February 2025	1,511,194	27,967	1,500	1,540,661
As at 1 March 2024	1,511,194	12,357	-	1,523,551

Comparative figures of 2024 for freehold property have been restated to reflect the recognition of a building, valued at £1,510,384, received from a predecessor charity in 2023. Further details are provided in Note 19.

12. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	-	7,643

13. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	1,830	1,615
Taxation and social security	4,996	2,802
Accruals and deferred income	2,500	-
	9,326	4,417

14. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £2,939 (2024: £2,156).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

15. Movement in Funds

	As at 1 March 2024	Income	Expenditure	As at 28 February 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	96,737	295,045	(253,809)	137,973
Restricted funds				
Restricted	1,510,384	-	-	1,510,384
Total funds	1,607,121	295,045	(253,809)	1,648,357

Dar Al-Islam Centre
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2025

	As at 1 March 2023	Income	Expenditure	As at 29 February 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	67,272	270,885	(241,420)	96,737
Restricted funds				
Restricted	1,510,384	-	-	1,510,384
Total funds	1,577,656	270,885	(241,420)	1,607,121

16. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

17. Related Party Disclosures

In the prior year, Mousa Baraka and his father served as Trustees of the Foundation. In addition, Abother Al-Saraj and Mousa Baraka were Trustees of both the Foundation (the Company) and the Centre (CIO).

These relationships gave rise to a potential conflict of interest in relation to the transfer of assets between the Foundation and the Centre, which occurred in the year ended 2023. To mitigate this, Abother Al-Saraj and Mousa Baraka recused themselves from all decision-making relating to the transaction for both entities.

The transaction was considered and approved by the remaining Trustees, with the recusals formally documented in the minutes of the respective meetings. No Trustee received any personal benefit from the transaction.

19. Prior Period Adjustment

Description of the error

During the independent examination, it was identified that a freehold property acquired on 7th October 2022 had not been correctly recognised in the financial statements. This error has been corrected by restating the prior period comparatives.

Impact of the error

The following table summarises the adjustments made to the comparative figures for the year ended 28 February 2023 and 29 February 2024

Balance Sheet extract for the year ended 28 February 2023

	Previously reported	adjustment	restated
Fixed Assets	13,169	1,510,384	1,523,551
Accumulated Depreciation	0	0	0
Net Assets	13,169	1,510,384	1,523,551
Retained Earnings	67,272	1,510,384	1,577,656

...CONTINUED

Dar Al-Islam Centre
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2025

Balance Sheet extract for the year ended 29 February 2024

	Previously reported	adjustment	restated
Fixed Assets	13,169	1,510,384	1,523,551
Accumulated Depreciation	0	0	0
Net Assets	13,169	1,510,384	1,523,551
Retained Earnings	96,737	1,510,384	1,607,121

Impact on Income and Expenditure

As there is no depreciation on the asset there is no impact on net income.

Dar Al-Islam Centre
Detailed Statement of Financial Activities
For The Year Ended 28 February 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and legacies	182,208	133,954
Gift aid	27,055	22,938
Funerals	7,500	-
	<u>216,763</u>	<u>156,892</u>
Other		
Rental and other income from property	78,282	99,688
	<u>78,282</u>	<u>99,688</u>
	<u>295,045</u>	<u>270,885</u>
EXPENDITURE ON:		
Raising funds		
Depreciation of plant and machinery	(3,792)	-
Depreciation of fixtures and fittings	(231)	-
Wages and salaries	(115,766)	(95,722)
Employers NI	(11,193)	(8,835)
Employers pensions - defined contributions scheme	(2,939)	(2,156)
Travel and subsistence expenses	(281)	(4,174)
Rent	(653)	-
Rates	-	(618)
Light and heat	(23,477)	(12,257)
Repairs and maintenance	(23,555)	(24,710)
Cleaning	-	(1,445)
Cost of Washroom	(3,860)	(34,177)
Computer software costs	(2,512)	(1,535)
Insurance	(4,493)	(4,122)
Food products	(13,176)	(14,703)
Printing, postage and stationery	(34)	(23)
Umra Trip	(4,794)	(8,486)
Advertising and marketing costs	(2,791)	(1,212)
Volunteer expenses	(5,767)	-
Telecommunications	(2,255)	(1,887)
Audit fees	(2,500)	-
Accountancy fees	(3,900)	(3,871)
Professional fees	(14,383)	(11,277)
Subscriptions	-	(697)
Bank charges	(57)	(20)
Other office costs	(5,570)	(7,460)
Sundry expenses	(5,830)	(2,033)
	<u>(253,809)</u>	<u>(241,420)</u>
	<u>(253,809)</u>	<u>(241,420)</u>
NET INCOME	<u>41,236</u>	<u>29,465</u>

DAR AL-ISLAM CENTRE

England & Wales - Charity number 1197956

Accounts

Dar Al-Islam Centre

Charity No. 1197956

Company No. CE028367

Trustees' Report and Unaudited Accounts

29 February 2024

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 29 February 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE028367

Charity No. 1197956

Principal Office

61 Anson Road

London

NW2 3UY

Registered Office

61 Anson Road

London

NW2 3UY

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

H. Al-Najafi

A. Al-Saraj

M. Baraka

S. Hussain

Accountants

Nova Accountants LTD

Suite 3313

Unit 3a

34-35 Hatton Garden

London

EC1N 8DX

Bankers

Lloyds Bank

OBJECTIVES AND ACTIVITIES

1) To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for worship and events, facilities for marriage and other activities as determined from time to time, in accordance with the tenets of Muslim Shia Ithna-Ashari Faith. 2) To advance education for the benefit of the general public by means of, but not exclusively, the provision or the assistance in the provision of educational activities and facilities, such as tuition, nurseries and schools.

The main activities undertaken in relation to those purposes marriage and wedding services, funeral services, educational classes and sessions, Friday prayers, Visits and Tours, Library, Marriage and Mental health counselling. On top of other activities.

ACHIEVEMENTS AND PERFORMANCE

During this period, the charity has performed well against its objectives, demonstrating significant growth and impact. We have expanded both the number and scope of our programs and services, ensuring greater support for the community. Utilization of our center has increased, reflecting heightened engagement and demand for our offerings. To support this growth, we have hired additional staff and welcomed more volunteers, enabling us to run our activities more effectively. Furthermore, we completed a major project with the establishment of a washroom for the deceased.

FINANCIAL REVIEW

The turnover of the centre has increased, reflecting the greater activities we have carried and the growth in fundraising necessary to achieve that growth.

PLANS FOR FUTURE PERIODS

Our primary focus will be on providing a broader range and high-quality services that address the pressing needs of the community.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M. Baraka
Trustee
29 February 2024

Independent Examiner's Report to the trustees of Dar Al-Islam Centre

I report to the charity trustees on my examination of the financial statements of Dar Al-Islam Centre for the year ended 29 February 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FMAAT, which is one of the listed bodies.

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

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

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

Darren Warren FMAAT
Nova Accountants LTD
Suite 3313
Unit 3a
34-35 Hatton Garden
London
EC1N 8DX
29 February 2024

Dar Al-Islam Centre
Statement of Financial Activities
for the year ended 29 February 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	4	162,712	162,712	99,073
Charitable activities	5	-	-	5,674
Other trading activities	6	99,688	99,688	54,851
Total		262,400	262,400	159,598
Expenditure on:				
Charitable activities	7	57,905	57,905	11,886
Other	8	173,459	173,459	80,747
Total		231,364	231,364	92,633
Net gains on investments		-	-	-
Net income		31,036	31,036	66,965
Transfers between funds		-	-	-
Net income before other gains/(losses)		31,036	31,036	66,965
Other gains and losses				
Net movement in funds		31,036	31,036	66,965
Reconciliation of funds:				
Total funds brought forward		66,965	66,965	-
Total funds carried forward		98,001	98,001	66,965

Dar Al-Islam Centre
Summary Income and Expenditure Account
for the year ended 29 February 2024

	2024 £	2023 £
Income	262,400	159,598
Gross income for the year	<u>262,400</u>	<u>159,598</u>
Expenditure	231,364	92,633
Total expenditure for the year	<u>231,364</u>	<u>92,633</u>
Net income before tax for the year	31,036	66,965
Net income for the year	<u>31,036</u>	<u>66,965</u>

Dar Al-Islam Centre
Balance Sheet
at 29 February 2024

Company No. CE028367	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	11	<u>13,167</u>	<u>13,167</u>
		13,167	13,167
Current assets			
Debtors	12	7,567	3,859
Cash at bank and in hand		80,420	52,832
		<u>87,987</u>	<u>56,691</u>
Creditors: Amount falling due within one year	13	<u>(3,153)</u>	<u>(2,893)</u>
Net current assets		84,834	53,798
Total assets less current liabilities		<u>98,001</u>	<u>66,965</u>
Net assets excluding pension asset or liability		98,001	66,965
Total net assets		<u><u>98,001</u></u>	<u><u>66,965</u></u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		98,001	66,965
		<u>98,001</u>	<u>66,965</u>
Reserves	14		
Total funds		<u><u>98,001</u></u>	<u><u>66,965</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 29 February 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 29 February 2024

And signed on its behalf by:

M. Baraka
Trustee
29 February 2024

Dar Al-Islam Centre
Statement of Cash flows
for the year ended 29 February 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	31,036	66,965
Adjustments for:		
Increase in trade and other receivables	(3,708)	(3,859)
Increase in trade and other payables	260	2,892
Net cash provided by operating activities	<u>27,588</u>	<u>65,998</u>
Net cash used in investing activities	<u>-</u>	<u>(13,167)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	27,588	52,831
Cash and cash equivalents at the beginning of the year	52,832	-
Cash and cash equivalents at the end of the year	<u>80,420</u>	<u>52,831</u>
Components of cash and cash equivalents		
Cash and bank balances	80,420	52,832
	<u>80,420</u>	<u>52,832</u>

for the year ended 29 February 2024

1 Accounting policies

Basis of preparation

The financial statements 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	99,073	99,073
Charitable activities	5,674	5,674
Other trading activities	54,851	54,851
Total	<u>159,598</u>	<u>159,598</u>
Expenditure on:		
Charitable activities	11,886	11,886
Other	80,747	80,747
Total	<u>92,633</u>	<u>92,633</u>
Net income	<u>66,965</u>	<u>66,965</u>
Net income before other gains/(losses)	66,965	66,965
Other gains and losses:		
Net movement in funds	<u>66,965</u>	<u>66,965</u>
Reconciliation of funds:		
Total funds carried forward	<u><u>66,965</u></u>	<u><u>66,965</u></u>

4 Income from donations and legacies

Unrestricted	Total 2024	Total 2023
£	£	£
162,712	162,712	40,073
-	-	59,000
<u>162,712</u>	<u>162,712</u>	<u>99,073</u>

5 Income from charitable activities

Total 2024	Total 2023
£	£
-	5,674
<u>-</u>	<u>5,674</u>

6 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Rental Income	99,688	99,688	54,851
	<u>99,688</u>	<u>99,688</u>	<u>54,851</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
	16,494	16,494	-
	41,411	41,411	-
<i>Governance costs</i>			
	-	-	11,886
	<u>57,905</u>	<u>57,905</u>	<u>11,886</u>

8 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
	-	-	249
Employee costs	114,204	114,204	53,070
Motor and travel costs	4,174	4,174	-
Premises costs	32,070	32,070	14,114
General administrative costs	16,803	16,803	10,502
Legal and professional costs	6,208	6,208	2,812
	<u>173,459</u>	<u>173,459</u>	<u>80,747</u>

9 Trustee remuneration and expenses

	2024 Number	2023 Number
The nature of the reimbursed expenses	zero	

10 Staff costs

	2024	2023
Salaries and wages	104,558	51,859
Pension costs	2,156	1,181
	<u>106,714</u>	<u>53,040</u>

No employee received emoluments in excess of £60,000.

11 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 March 2023	810	12,357	13,167
At 29 February 2024	<u>810</u>	<u>12,357</u>	<u>13,167</u>
Net book values			
At 29 February 2024	<u>810</u>	<u>12,357</u>	<u>13,167</u>
At 28 February 2023	<u>810</u>	<u>12,357</u>	<u>13,167</u>

12 Debtors

	2024	2023
	£	£
Other debtors	7,567	3,859
	<u>7,567</u>	<u>3,859</u>

13 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security	2,793	2,533
Other creditors	359	359
Accruals	1	1
	<u>3,153</u>	<u>2,893</u>

14 Movement in funds

	At 1 March 2023	Incoming resources (including other gains/losses)	Resources expended	At 29 February 2024
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	66,965	262,400	(231,364)	98,001
	<u>66,965</u>	<u>262,400</u>	<u>(231,364)</u>	<u>98,001</u>

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	12,357	810	13,167
Net current assets	77,930	6,904	84,834
	<u>90,287</u>	<u>7,714</u>	<u>98,001</u>

16 Reconciliation of net debt

	At 1 March 2023 £	Cash flows £	At 29 February 2024 £
Cash and cash equivalents	52,832	27,588	80,420
	<u>52,832</u>	<u>27,588</u>	<u>80,420</u>
Net debt	<u>52,832</u>	<u>27,588</u>	<u>80,420</u>

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings £	2024 Other £	2023 Land and buildings £	2023 Other £
Operating leases with expiry date:				

Pension commitments

	2024 £	2023 £
The pension cost charge to the company amounted to:	<u>2,156</u>	<u>1,181</u>

18 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Dar Al-Islam Centre
Detailed Statement of Financial Activities
for the year ended 29 February 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	162,712	162,712	40,073
	-	-	59,000
	<u>162,712</u>	<u>162,712</u>	<u>99,073</u>
Charitable activities	-	-	5,674
	-	-	<u>5,674</u>
Other trading activities			
Rental Income	99,688	99,688	54,851
	<u>99,688</u>	<u>99,688</u>	<u>54,851</u>
Total income and endowments	262,400	262,400	159,598
Expenditure on:			
Charitable activities	16,494	16,494	-
	41,411	41,411	-
	<u>57,905</u>	<u>57,905</u>	<u>-</u>
Governance costs	-	-	11,886
	-	-	<u>11,886</u>
Total of expenditure on charitable activities	57,905	57,905	11,886
Other expenditure	-	-	249
	-	-	<u>249</u>
Employee costs			
Salaries/wages	104,558	104,558	51,859
Pension costs	2,156	2,156	1,181
Temporary staff	7,490	7,490	30
	<u>114,204</u>	<u>114,204</u>	<u>53,070</u>
Motor and travel costs			
Travel and subsistence	4,174	4,174	-
	<u>4,174</u>	<u>4,174</u>	<u>-</u>
Premises costs			
Rates	618	618	1,423
Light, heat and power	12,257	12,257	4,483
Premises cleaning	1,445	1,445	-
Premises repairs and maintenance	17,750	17,750	8,208

Dar Al-Islam Centre
Detailed Statement of Financial Activities

	32,070	32,070	14,114
General administrative costs, including depreciation and amortisation			
Bank charges	20	20	159
Equipment expensed	-	-	2,175
General insurances	4,122	4,122	3,772
Software, IT support and related costs	1,535	1,535	-
Stationery and printing	6,509	6,509	2,237
Subscriptions	697	697	701
Sundry expenses	2,033	2,033	198
Telephone, fax and broadband	1,887	1,887	1,260
	<u>16,803</u>	<u>16,803</u>	<u>10,502</u>
Legal and professional costs			
Accountancy and bookkeeping	3,871	3,871	1,625
Other legal and professional costs	2,337	2,337	1,187
	<u>6,208</u>	<u>6,208</u>	<u>2,812</u>
Total of expenditure of other costs	<u>173,459</u>	<u>173,459</u>	<u>80,747</u>
Total expenditure	231,364	231,364	92,633
Net gains on investments	-	-	-
Net income	<u>31,036</u>	<u>31,036</u>	<u>66,965</u>
Net income before other gains/(losses)	31,036	31,036	66,965
Other Gains	-	-	-
Net movement in funds	<u>31,036</u>	<u>31,036</u>	<u>66,965</u>
Reconciliation of funds:			
Total funds brought forward	66,965	66,965	-
Total funds carried forward	<u>98,001</u>	<u>98,001</u>	<u>66,965</u>



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Dar Al-Islam Centre

**On accounts for the
period ended**

29 February 2024

Charity no

1197956

Set out on pages

One to Four (including these two pages)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended 29/02/2024

**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 Trust's accounts carried out under section 145 of the 2011 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**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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.

Signed: Darren Warren

Date: 24/12/2024

Name: Darren Warren – Paxton Independent Examiners

**Relevant professional
qualification(s) or body
(if any):**

FMAAT

Address:

61a High Street South

Rushden

Northants, NN10 0RA

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Dar Al-Islam Centre

Financial Activities

March 2023 - February 2024

	TOTAL
Income	
Donations and legacies	53,637.66
Bazaar	834.75
Bint Al Huda School	236.10
Deceased Washroom	57,087.35
General Donations	4,923.68
Marriage Confirmation	610.00
SumUp Donations	1,497.58
Total Donations and legacies	118,827.12
Gift Aid Cliams	22,938.32
Rent Received	76,613.29
Sales	14,305.04
Stripe Donations	15,126.89
Umrah Trip	-8,485.99
Venue Hire	23,074.40
Total Income	£262,399.07
Cost of Sales	
Cost of Washroom	41,410.65
Total Cost of Sales	£41,410.65
TOTAL	£220,988.42
Expenditures	
Accountancy Fees	3,870.62
Advertising/Promotional	340.91
Bank charges	19.54
Brent Council	617.65
Cleaner	1,445.00
Computer Costs	1,535.33
food products	14,702.73
Imam Fees	7,490.00
Insurances	4,121.65
Office/General Administrative Expenses	6,485.75
Other Professional Services	2,337.49
Payroll Expenses	
Pension	2,156.08
Taxes	8,835.35
Wages	95,722.33
Total Payroll Expenses	106,713.76
Phone Costs	1,887.44
Printing, Postage and Stationery	22.94
Repair and maintenance	17,749.86
School Fees	800.00
Speaker Fees	650.00
Subscriptions	697.19
Sundry Expenses	1,486.89
Travel and Accommodation	4,174.00

Dar Al-Islam Centre

Financial Activities

March 2023 - February 2024

	TOTAL
Uncategorised Expense	545.95
Utilities Gas	12,257.40
Total Expenditures	£189,952.10
NET OPERATING INCOME	£31,036.32
NET INCOME/(EXPENDITURE)	£31,036.32

DAR AL-ISLAM CENTRE

England & Wales - Charity number 1197956

Accounts

Dar Al-Islam Centre

Charity No. 1197956

Company No. CE028367

Trustees' Report and Unaudited Accounts

28 February 2023

	Pages
Trustees' Annual Report	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Summary Income and Expenditure Account	4
Balance Sheet	5
Statement of Cash flows	6
Notes to the Accounts	7
Detailed Statement of Financial Activities	8 to 16

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the period ended 28 February 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE028367

Charity No. 1197956

Principal Office

61 Anson Road

London

NW2 3UY

Registered Office

61 Anson Road

London

NW2 3UY

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

H. Al-Najafi

A. Al-Saraj

M. Baraka

S. Hussain

Accountants

Nova Accountants LTD

Suite 3313

Unit 3a

34-35 Hatton Garden

London

EC1N 8DX

Bankers

Lloyds Bank

OBJECTIVES AND ACTIVITIES

1) To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for worship and events, facilities for marriage and other activities as determined from time to time, in accordance with the tenets of Muslim Shia Ithna-Ashari Faith. 2) To advance education for the benefit of the general public by means of, but not exclusively, the provision or the assistance in the provision of educational activities and facilities, such as tuition, nurseries and schools.

The main activities undertaken in relation to those purposes marriage and wedding services, funeral services, Friday prayers, Visits and Tours, Library, Marriage and Mental health counselling. On top of other activities.

ACHIEVEMENTS AND PERFORMANCE

The activities mentioned above generated a community engagement for example Iftar during Ramadan and youth activities.

FINANCIAL REVIEW

The trustees would like to hold enough reserves in order to fund the new deceased washroom and extension, which is currently being built in year 2.

PLANS FOR FUTURE PERIODS

Our primary focus will be on providing high-quality services that address the pressing needs of the community. We intend to conduct surveys and capitalise on the knowledge of the trustees.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M. Baraka
Trustee
28 February 2023

I report to the charity trustees on my examination of the financial statements of Dar Al-Islam Centre for the period ended 28 February 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Darren Warren FMAAT

Paxton Independent Examiners

61A High Street South

Rushden

Northants

NN10 0RA

09/12/2023

Dar Al-Islam Centre
Statement of Financial Activities
for the period ended 28 February 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	3	99,073	99,073
Charitable activities	4	5,674	5,674
Other trading activities	5	54,851	54,851
Total		159,598	159,598
Expenditure on:			
Charitable activities	6	11,886	11,886
Other	7	80,747	80,747
Total		92,633	92,633
Net gains on investments		-	-
Net income		66,965	66,965
Transfers between funds		-	-
Net income before other gains/(losses)		66,965	66,965
Other gains and losses			
Net movement in funds		66,965	66,965
Reconciliation of funds:			
Total funds carried forward		66,965	66,965

Dar Al-Islam Centre
Summary Income and Expenditure Account
for the period ended 28 February 2023

	2023 £
Income	159,598
Gross income for the period	<u>159,598</u>
Expenditure	92,633
Total expenditure for the period	<u>92,633</u>
Net income before tax for the period	66,965
Net income for the period	<u><u>66,965</u></u>

Dar Al-Islam Centre
Balance Sheet
at 28 February 2023

Company No.	CE028367	Notes	2023 £
Fixed assets			
Tangible assets	10		13,167
			<u>13,167</u>
Current assets			
Debtors	11		3,859
Cash at bank and in hand			52,832
			<u>56,691</u>
Creditors: Amount falling due within one year	12		(2,893)
			<u>53,798</u>
Net current assets			66,965
Total assets less current liabilities			<u>66,965</u>
Net assets excluding pension asset or liability			66,965
Total net assets			<u><u>66,965</u></u>
The funds of the charity			
Unrestricted funds	13		
General funds			66,965
			<u>66,965</u>
Reserves	13		
Total funds			<u><u>66,965</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the period ended 28 February 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 28 February 2023

And signed on its behalf by:

M. Baraka
Trustee
28 February 2023

for the period ended 28 February 2023

1 Accounting policies

Basis of preparation

The financial statements 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

	Unrestricted	Total 2023
	£	£
Donations	40,073	40,073
Donations from previous foundation	59,000	59,000
	<u>99,073</u>	<u>99,073</u>

4 Income from charitable activities

	Unrestricted	Total 2023
	£	£
	5,674	5,674
	<u>5,674</u>	<u>5,674</u>

5 Income from other trading activities

	Unrestricted	Total 2023
	£	£
Rental Income	54,851	54,851
	<u>54,851</u>	<u>54,851</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2023
	£	£
<i>Governance costs</i>	11,886	11,886
	<u>11,886</u>	<u>11,886</u>

7 Other expenditure

	Unrestricted	Total 2023
	£	£
	249	249
Employee costs	53,070	53,070
Premises costs	14,114	14,114
General administrative costs	10,502	10,502
Legal and professional costs	2,812	2,812
	<u>80,747</u>	<u>80,747</u>

8 Trustee remuneration and expenses

		2023 Number	Number
The nature of the reimbursed expenses	zero		

9 Staff costs

	2023
Salaries and wages	51,859
Pension costs	1,181
	<u>53,040</u>

No employee received emoluments in excess of £60,000.

10 Tangible fixed assets

	£	£	£
Cost or revaluation			
Additions	810	12,357	13,167
At 28 February 2023	<u>810</u>	<u>12,357</u>	<u>13,167</u>
Net book values			
At 28 February 2023	<u>810</u>	<u>12,357</u>	<u>13,167</u>

11 Debtors

	2023 £
Other debtors	3,859
	<u>3,859</u>

12 Creditors:

amounts falling due within one year

	2023 £
Other taxes and social security	2,533
Other creditors	359
Accruals	1
	<u>2,893</u>

13 Movement in funds

	Incoming resources (including other gains/losses) £	Resources expended £	At 28 February 2023 £
Unrestricted funds:			
General funds	159,598	(92,633)	66,965
Total funds	<u>159,598</u>	<u>(92,633)</u>	<u>66,965</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	12,357	810	13,167
Net current assets	53,798	-	53,798
	<u>66,155</u>	<u>810</u>	<u>66,965</u>

15 Reconciliation of net debt

	Cash flows £	At 28 February 2023 £
Cash and cash equivalents	52,832	52,832
	<u>52,832</u>	<u>52,832</u>
Net debt	<u>52,832</u>	<u>52,832</u>

16 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023	2023
	Land and buildings £	Other £
Operating leases with expiry date:		

Pension commitments

	2023 £
The pension cost charge to the company amounted to:	<u>1,181</u>

17 Related party disclosures
Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Dar Al-Islam Centre
Detailed Statement of Financial Activities
for the period ended 28 February 2023

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies		
Donations	40,073	40,073
Donations from previous foundation	59,000	59,000
	<u>99,073</u>	<u>99,073</u>
Charitable activities		
	5,674	5,674
	<u>5,674</u>	<u>5,674</u>
Other trading activities		
Rental Income	54,851	54,851
	<u>54,851</u>	<u>54,851</u>
Total income and endowments	159,598	159,598
Expenditure on:		
Governance costs		
	11,886	11,886
	<u>11,886</u>	<u>11,886</u>
Total of expenditure on charitable activities	11,886	11,886
Other expenditure		
	249	249
	<u>249</u>	<u>249</u>
Employee costs		
Salaries/wages	51,859	51,859
Pension costs	1,181	1,181
Temporary staff	30	30
	<u>53,070</u>	<u>53,070</u>
Premises costs		
Rates	1,423	1,423
Light, heat and power	4,483	4,483
Premises repairs and maintenance	8,208	8,208
	<u>14,114</u>	<u>14,114</u>
General administrative costs, including depreciation and amortisation		
Bank charges	159	159
Equipment expensed	2,175	2,175
General insurances	3,772	3,772

Dar Al-Islam Centre
Detailed Statement of Financial Activities

Stationery and printing	2,237	2,237
Subscriptions	701	701
Sundry expenses	198	198
Telephone, fax and broadband	1,260	1,260
	<u>10,502</u>	<u>10,502</u>
Legal and professional costs		
Accountancy and bookkeeping	1,625	1,625
Other legal and professional costs	1,187	1,187
	<u>2,812</u>	<u>2,812</u>
Total of expenditure of other costs	<u>80,747</u>	<u>80,747</u>
Total expenditure	92,633	92,633
Net gains on investments	-	-
	<u>66,965</u>	<u>66,965</u>
Net income		
Net income before other gains/(losses)	66,965	66,965
Other Gains	-	-
	<u>66,965</u>	<u>66,965</u>
Net movement in funds		
Reconciliation of funds:		
Total funds brought forward	-	-
Total funds carried forward	<u>66,965</u>	<u>66,965</u>