MARKAZ UD DAWAT WAL IRSHAD LONDON UK MUSLIM COMMUNITY CENTRE

England & Wales · Charity number 295836

Details

Status	Registered
Legal form	Trust
Registered	1986-12-23
Register	View on the Charity Commission register

Contact

Address	Islamic Centre 177-179 Plashet Grove London E6 1BX
Phone	02085526133
Email	pgmasjid@yahoo.co.uk
Website	www.plashetgrovemasjid.org

Activities

Objects: THE ADVANCEMENT OF THE ISLAMIC FAITH IN ACCORDANCE WITH THE TEACHINGS OF THE QURAN AND AHLE SUNNAT WAL JAMAT EXPOUNDED BY THE HANAFI SCHOOL OF THOUGHT. (FOR DETAILS SEE CLAUSE 4(A) OF CONSTITUTION).

Activities: The objects of the charity are the promotion of Islamic faith, establish a Mosque and arrange for Islamic education.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Newham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£358,027	£307,243	-	-
2023-12-31	£353,682	£295,428	-	-
2022-12-31	£360,226	£290,821	-	-
2021-12-31	£311,597	£305,860	-	-
2020-12-31	£240,382	£238,565	-	-

Trustees

Name	Role	Appointed
M H VALI	Chair	
ABDULLAH ISMAIL PATEL		
NIZAM MOHMED PATEL		
Shoaib Yunus Sheth Sheth		2026-05-04

MARKAZ UD DAWAT WAL IRSHAD LONDON UK MUSLIM COMMUNITY CENTRE

England & Wales - Charity number 295836

Accounts

Markaz-Ud-Dawat-Wal Irshad

Charity No. 295836

Trustees' Report and Unaudited Accounts

31 December 2024

Contents

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 295836

Principal Office

177-179 Plashet Grove
East Ham
London
E6 1BX

Trustees

The following trustees served during the year:

ABDULLAH PATEL
Mohmedhanif Vali
Nizamuddin Patel
Noormohammed Polli
Yakub Patel

Key Management Personnel

Mr M H Vali - Chairman
Mr Abdullah Patel - Secretary
Mr Yakub Patel - Treasurer
Mr Nizammudin Patel
Mr Noormohammed Suleman Polli

Accountants

TAXCA Accountants Ltd
353 High Street North
Manor Park
London
E12 6PQ

OBJECTIVES AND ACTIVITIES

Markaz Ud Dawat Wal Irshad was established in 14 December 1986 as a place of worship specifically to meet the needs of Muslim community in and around the London Borough of Newham. The main purpose is for the advancement and promotion of the Islamic Faith.

The main activities that take place are the five times prayers which are the core practices of the Islamic Faith. Furthermore, facilities are given to speakers for the promotion of Islamic values. Programmes are held on a monthly basis. Marriage services are also provided in line with Islamic Principles.

An advanced programme is promoted in the specific Islamic month of Ramadan which includes food facilities for breaking of the fast and late-night extended payers.

Ladies programmes are also facilitated when required to meet the demands that arise at specific times.

The services in place already are:

Evening and Weekend classes for children between 4 to 5 and 16 years 7 days a week (Madrassa)

FINANCIAL REVIEW

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trust average monthly spending was £25,603.00 month during year ended 31st December 2023. This had increased due to additional staff required to cater for a greater demand and additional repair and maintenance works.

The trustees consider that the ideal level of reserves would cover six months spending which is approximately £153,621.00. The charity's free reserves at 31st December 2024 are in excess of that. The trustees consider the trust is in a healthy position. The local community continue to support the trust objectives. The trustees therefore consider that the trust to be a going concern.

PLANS FOR FUTURE PERIODS

The trust also promotes further facilities to public by looking out for any specific needs. Future intentions include the followings;

include the following: Health Checks for the age group 25 - 40
Counselling services for broken homes
Lectures from Police to young teenagers’
Basic education for healthy living

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, as deed of trust and constitutes an unincorporated.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. 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.

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Signed on behalf of the charity's trustees

Mohmedhanif Vali	*Yakub Valli Adam Patel*
Mohmedhanif Vali	Yakub Patel
Trustee	Trustee
31 December 2024	31 December 2024

Independent Examiner's Report to the trustees of Markaz-Ud-Dawat-Wal Irshad

I report to the trustees on my examination of the financial statements of Markaz-Ud-Dawat-Wal Irshad for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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

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 by being a qualified member of Association of Chartered Certified Accountants (ACCA).

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 that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mohsin Patel

Mohsin Usmangani Patel
Association of Chartered Certified Accountants (ACCA)
TAXCA Accountants Ltd
353 High Street North
Manor Park
London
E12 6PQ
31 December 2024

Markaz-Ud-Dawat-Wal Irshad
Statement of Financial Activities

for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	3	284,612	284,612	289,032
Other trading activities	4	26,544	26,544	14,502
Investments	5	46,571	46,571	49,868
Other	6	300	300	280
Total		358,027	358,027	353,682
Expenditure on:				
Other	7	307,243	307,243	295,428
Total		307,243	307,243	295,428
Net gains on investments		-	-	-
Net income	8	50,784	50,784	58,254
Transfers between funds		-	-	-
Net income before other gains/(losses)		50,784	50,784	58,254
Other gains and losses				
Net movement in funds		50,784	50,784	58,254
Reconciliation of funds:				
Total funds brought forward		3,133,388	3,133,388	3,075,134
Total funds carried forward		3,184,172	3,184,172	3,133,388

Markaz-Ud-Dawat-Wal Irshad
Balance Sheet
at 31 December 2024

Charity No. 295836		**2024**	**2023**
		£	**£**
Fixed assets			
Tangible assets	10	1,950,868	1,973,036
Investments	11	467,188	467,188
		2,418,056	2,440,224
Current assets			
Stocks	12	206	206
Cash at bank and in hand		819,913	765,481
		820,119	765,687
Creditors: Amount falling due within one year	13	(11,503)	(30,023)
Net current assets		808,616	735,664
Total assets less current liabilities		3,226,672	3,175,888
Creditors: Amounts falling due after more than one year	14	(42,500)	(42,500)
Net assets excluding pension asset or liability		3,184,172	3,133,388
Total net assets		3,184,172	3,133,388
The funds of the charity			
Restricted funds	15		
Unrestricted funds	15		
General funds		3,184,172	3,133,388
		3,184,172	3,133,388
Reserves	15		
Total funds		3,184,172	3,133,388

Approved by the trustees on 31 December 2024

And signed on their behalf by:

Mohmedhanif Vali

Mohmedhanif Vali
Trustee
31 December 2024

Yakub Valli Adam Patel

Yakub Patel
Trustee
31 December 2024

1 **Accounting policies**

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	1% Straight Line
Leasehold property	10% Straight Line
Computer Equipment	10% Straight Line
Fixtures and Fittings	10% Straight Line

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.

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

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 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Total funds 2023
	£	£
Income and endowments from:		
Donations and legacies	289,032	289,032
Other trading activities	14,502	14,502
Investments	49,868	49,868
Other	280	280
Total	353,682	353,682
Expenditure on:		
Other	295,428	295,428
Total	295,428	295,428
Net income	58,254	58,254
Net income before other gains/(losses)	58,254	58,254
Other gains and losses:		
Net movement in funds	58,254	58,254
Reconciliation of funds:		
Total funds brought forward	3,075,134	3,075,134
Total funds carried forward	3,133,388	3,133,388

3 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Donations and Gift Aid	2,434	2,434	7,063
Friday and Lillah Collections	90,993	90,993	88,460
Madrasa's Student Fees	190,985	190,985	193,509
Nikah Fees	200	200	-
	284,612	284,612	289,032

4 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Children Book Sales	25,429	25,429	12,055
Masjid Radio's Receiver Sales	1,115	1,115	2,447
	26,544	26,544	14,502

5 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Solar Energy Income	511	511	2,159
Rental Income	45,220	45,220	47,000
Bank Interest Receivable	647	647	522
Loyalty Reward	193	193	187
	46,571	46,571	49,868

6 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Calendar Sales	300	300	280
	300	300	280

7 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Purchase of Book	6,973	6,973	6,505
Radio Licence Fees	370	370	509
Employee costs	251,684	251,684	208,042
Premises costs	11,691	11,691	40,557
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	22,168	22,168	24,060
General administrative costs	10,414	10,414	7,147
Legal and professional costs	3,943	3,943	8,608
	307,243	307,243	295,428

8 Net income before transfers

	2024	2023
This is stated after charging:	£	£
Depreciation of owned fixed assets	22,168	24,060

9 Staff costs

	2024	2023
Salaries and wages	246,075	205,986
Social security costs	2,485	-
	248,560	205,986

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

The average monthly number of full time equivalent employees during the year was as follows:

	2024 Number	2023 Number
Employed for Charitable Activities	39	35
	39	35

10 Tangible fixed assets

	Land and buildings	Computer Equipment	Fixtures and Fittings	Total
	£	£	£	£
Cost or revaluation				
At 1 January 2024	2,287,894	23,212	216,116	2,527,222
At 31 December 2024	2,287,894	23,212	216,116	2,527,222
Depreciation and impairment				
At 1 January 2024	319,994	18,076	216,116	554,186
Depreciation charge for the year	19,847	2,321	-	22,168
At 31 December 2024	339,841	20,397	216,116	576,354
Net book values				
At 31 December 2024	1,948,053	2,815	-	1,950,868
At 31 December 2023	1,967,900	5,136	-	1,973,036

11 Investments

	Freehold Investment Property	Total
	£	£
Cost or revaluation		
At 1 January 2024	467,188	467,188
At 31 December 2024	467,188	467,188
Net book values		
At 31 December 2024	467,188	467,188
At 31 December 2023	467,188	467,188

12 **Stocks**

	2024	2023
	£	£
Finished goods	206	206
	206	206

Carrying value analysed by activities	**2024**	**2023**
	£	£
Children Book Sales	206	206
	206	206

13 **Creditors:**
amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security	3,530	2,829
Other creditors	7,973	25,753
Accruals	-	1,441
	11,503	30,023

14 **Creditors:**
amounts falling due after more than one year

	2024	2023
	£	£
Other loans	42,500	42,500
	42,500	42,500

15 **Movement in funds**

	At 1 January 2024	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2024
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	3,133,388	358,027	(307,243)	3,184,172
Total funds	3,133,388	358,027	(307,243)	3,184,172

16 **Analysis of net assets between funds**

	Unrestricted funds	Total
	£	£
Fixed assets	1,950,868	1,950,868
Investments	467,188	467,188
Net current assets	808,616	808,616
Creditors due in more than one year and provisions	(42,500)	(42,500)
	3,184,172	3,184,172

17 **Reconciliation of net debt**

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash and cash equivalents	765,481	54,432	819,913
	765,481	54,432	819,913
Borrowings	(42,500)	-	(42,500)
	(42,500)	-	(42,500)
Net debt	722,981	54,432	777,413

Markaz-Ud-Dawat-Wal Irshad

Detailed Statement of Financial Activities

for the year ended 31 December 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Donations and Gift Aid	2,434	2,434	7,063
Friday and Lillah Collections	90,993	90,993	88,460
Madrasa's Student Fees	190,985	190,985	193,509
Nikah Fees	200	200	-
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	26,544	26,544	14,502
Investments			
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Rental Income	45,220	45,220	47,000
Bank Interest Receivable	647	647	522
Loyalty Reward	193	193	187
	46,571	46,571	49,868
Other			
Calendar Sales	300	300	280
	300	300	280
Total income and endowments	358,027	358,027	353,682
Expenditure on:			
Other expenditure			
Purchase of Book	6,973	6,973	6,505
Radio Licence Fees	370	370	509
	7,343	7,343	7,014
Employee costs			
Salaries/wages	246,075	246,075	205,986
Employer's NIC	2,485	2,485	-
Temporary staff	3,124	3,124	2,056
	251,684	251,684	208,042
Premises costs			
Rates	-	-	213
Light, heat and power	9,586	9,586	18,727
Premises repairs and maintenance	1,594	1,594	20,995
Other premises costs	511	511	622
	11,691	11,691	40,557

General administrative costs, including depreciation and amortisation			
Depreciation of land and buildings	19,847	19,847	19,847
Depreciation of Computer Equipment	2,321	2,321	2,321
Depreciation of Fixtures and Fittings	-	-	1,892
Bank charges	969	969	946
General insurances	5,069	5,069	4,209
Postage and couriers	220	220	183
Software, IT support and related costs	525	525	230
Subscriptions	3,062	3,062	1,154
Telephone, fax and broadband	569	569	425
	32,582	32,582	31,207
Legal and professional costs			
Audit/Independent examination fees	-	-	1,440
Consultancy fees	-	-	2,000
Other legal and professional costs	3,943	3,943	5,168
	3,943	3,943	8,608
Total of expenditure of other costs	307,243	307,243	295,428
Total expenditure	307,243	307,243	295,428
Net gains on investments	-	-	-
Net income	50,784	50,784	58,254
Net income before other gains/(losses)	50,784	50,784	58,254
Other Gains	-	-	-
Net movement in funds	50,784	50,784	58,254
Reconciliation of funds:			
Total funds brought forward	3,133,388	3,133,388	3,075,134
Total funds carried forward	3,184,172	3,184,172	3,133,388

WORKIRO

SIGNATURE CERTIFICATE

Document

Name	**Markaz Ud Dawat Wal Irshad Financial statement for the Y.E :**
Creator	**Muhammad Taha (muhammad@taxca.co.uk)**
Date	**07 August 2025 10:05:36 UTC**
Identifier	**d67519be-f3bb-4aa8-b6ab-0cf083f6aa6c**

Signers

Valimh@hotmail.co.uk

E-mail	**Valimh@hotmail.co.uk**
Signed	**11 August 2025 14:09:50 UTC**
IP address	**85.255.236.140**

Mohmedhanif Vali

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Signed	**11 August 2025 14:17:44 UTC**
IP address	**85.255.236.140**

Mohsin Patel

E-mail	**mohsin@taxca.co.uk**
Signed	**16 August 2025 15:50:58 UTC**
IP address	**148.252.157.142**

MARKAZ UD DAWAT WAL IRSHAD LONDON UK MUSLIM COMMUNITY CENTRE

England & Wales - Charity number 295836

Accounts

Markaz-Ud-Dawat-Wal Irshad

Charity No. 295836

Trustees' Report and Unaudited Accounts

31 December 2023

Contents

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 295836

Principal Office

177-179 Plashet Grove
East Ham
London
E6 1BX

Trustees

The following trustees served during the year:

Mohamed Master
Mohmedhanif Vali
Nizamuddin Patel
Noormohammed Polli
Yakub Patel

Key Management Personnel

Mr M H Vali - Chairman
Mr Abdullah Patel - Secretary
Mr Yakub Patel - Treasurer
Mr Nizammudin Patel
Mr Noormohammed Suleman Polli

Accountants

TAXCA Accountants Ltd
Chartered Certified Accountants
353 High Street North
Manor Park
London
E12 6PQ

OBJECTIVES AND ACTIVITIES

Markaz Ud Dawat Wal Irshad was established in 14 December 1986 as a place of worship specifically to meet the needs of Muslim community in and around the London Borough of Newham. The main purpose is for the advancement and promotion of the Islamic Faith.

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An advanced programme is promoted in the specific Islamic month of Ramadan which includes food facilities for breaking of the fast and late-night extended payers.

Ladies programmes are also facilitated when required to meet the demands that arise at specific times.

The services in place already are:

Evening and Weekend classes for children between 4 to 5 and 16 years 7 days a week (Madrassa)

FINANCIAL REVIEW

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trust average monthly spending was £24,619.00 month during year ended 31st December 2023. This had increased due to additional staff required to cater for a greater demand and additional repair and maintenance works.

The trustees consider that the ideal level of reserves would cover six months spending which is approximately £147,714.00,. The charity's free reserves at 31st December 2023 are in excess of that. The trustees consider the trust is in a healthy position. The local community continue to support the trust objectives. The trustees therefore consider that the trust to be a going concern.

PLANS FOR FUTURE PERIODS

The trust also promotes further facilities to public by looking out for any specific needs. Future intentions include the followings;

include the following: Health Checks for the age group 25 - 40
Counselling services for broken homes
Lectures from Police to young teenagers'
Basic education for healthy living

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, as deed of trust and constitutes an unincorporated.

Recruitment and appointment of trustees

A new Trustee may be appointed by a resolution of Trustees' recorded in the minutes and signed by the new Trustee and such record shall be conclusive evidence of his appointment.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. 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 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. 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.

Signed on behalf of the charity's trustees

Mohmedhanif Vali

Yakub Valli Adam Patel

Mohmedhanif Vali
Trustee

Yakub Patel
Trustee

Independent Examiner's Report to the trustees of Markaz-Ud-Dawat-Wal Irshad

I report to the trustees on my examination of the financial statements of Markaz-Ud-Dawat-Wal Irshad for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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

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 by being a qualified member of ..

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 that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr. Mohsin Patel
Association of Chartered Certified Accountants (ACCA) .
TAXCA Accountants Ltd
353 High Street North
Manor Park
London
E12 6PQ
31 December 2023

Markaz-Ud-Dawat-Wal Irshad

Statement of Financial Activities

for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	3	289,032	289,032	299,023
Charitable activities	4	-	-	922
Other trading activities	5	14,502	14,502	10,981
Investments	6	49,868	49,868	49,075
Other	7	280	280	225
Total		353,682	353,682	360,226
Expenditure on:				
Charitable activities	8	-	-	922
Other	9	295,428	295,428	289,899
Total		295,428	295,428	290,821
Net gains on investments		-	-	-
Net income	10	58,254	58,254	69,405
Transfers between funds		-	-	13,563
Net income before other gains/(losses)		58,254	58,254	82,968
Other gains and losses				
Net movement in funds		58,254	58,254	82,968
Reconciliation of funds:				
Total funds brought forward		3,075,134	3,075,134	2,992,166
Total funds carried forward		3,133,388	3,133,388	3,075,134

Markaz-Ud-Dawat-Wal Irshad

Balance Sheet

at 31 December 2023

Charity No. 295836	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	12	1,973,036	1,992,666
Investments	13	467,188	467,188
		2,440,224	2,459,854
Current assets			
Stocks	14	206	270
Debtors	15	-	3,962
Cash at bank and in hand		765,481	699,799
		765,687	704,031
Creditors: Amount falling due within one year	16	(30,023)	(26,251)
Net current assets		735,664	677,780
Total assets less current liabilities		3,175,888	3,137,634
Creditors: Amounts falling due after more than one year	17	(42,500)	(62,500)
Net assets excluding pension asset or liability		3,133,388	3,075,134
Total net assets		3,133,388	3,075,134
The funds of the charity			
Restricted funds	18		
Unrestricted funds	18		
General funds		3,133,388	3,075,134
		3,133,388	3,075,134
Reserves	18		
Total funds		3,133,388	3,075,134

Approved by the trustees on 31 December 2023

And signed on their behalf by:

Mohmedhanif Vali

Yakub Valli Adam Patel

Mohmedhanif Vali
Trustee

Yakub Patel
Trustee

1 Accounting policies

Basis of preparation
The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	1% Straight Line
Leasehold property	10% Straight Line
Computer Equipment	10% Straight Line
Fixtures and Fittings	10% Straight Line

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.

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

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity 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 charity 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 Statement of Financial Activities - prior year

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Income and endowments from:			
Donations and legacies	299,023	-	299,023
Charitable activities	-	922	922
Other trading activities	10,981	-	10,981
Investments	49,075	-	49,075
Other	225	-	225
Total	359,304	922	360,226
Expenditure on:			
Charitable activities	-	922	922
Other	289,899	-	289,899
Total	289,899	922	290,821
Net income	69,405	-	69,405
Transfers between funds	13,564	-	13,564
Net income before other gains/(losses)	82,969	-	82,969
Other gains and losses:			
Net movement in funds	82,969	-	82,969
Reconciliation of funds:			
Total funds brought forward	2,992,163	-	2,992,163
Total funds carried forward	3,075,132	-	3,075,132

3 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Donations and Gift Aid	7,063	7,063	18,534
Friday and Lillah Collections	88,460	88,460	87,569
Madrasa's Student Fees	193,509	193,509	192,920
	289,032	289,032	299,023

4 Income from charitable activities

	Total 2023	Total 2022
	£	£
Donation Collected behalf of Other Charities	-	922
	-	922

5 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Children Book Sales	12,055	12,055	9,591
Masjid Radio's Receiver Sales	2,447	2,447	1,390
	14,502	14,502	10,981

6 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Solar Energy Income	2,159	2,159	2,840
Rental Income	47,000	47,000	45,989
Bank Interest Receivable	522	522	-
Loyalty Reward	187	187	246
	49,868	49,868	49,075

7 Other income

	Unrestricted	Total 2023	Total 2022
	£	£	£
Calendar Sales	280	280	225
	280	280	225

8 Expenditure on charitable activities

	Total 2023	Total 2022
	£	£
Expenditure on charitable activities		
Donation Collected behalf of Other Charities	-	922
Governance costs		
	-	922

9 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Purchase of Book	6,505	6,505	3,791
Radio Licence Fees	509	509	1,169
Employee costs	208,042	208,042	190,131
Premises costs	40,557	40,557	24,345
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	24,060	24,060	43,338
General administrative costs	7,147	7,147	24,745
Legal and professional costs	8,608	8,608	2,380
	295,428	295,428	289,899

10 Net income before transfers

	2023	2022
This is stated after charging:	£	£
Depreciation of owned fixed assets	24,060	43,338
Independent Examiner's fee	1,440	1,440

11 Staff costs

	2023	2022
Salaries and wages	205,986	189,198
Social security costs	-	933
	205,986	190,131

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

The average monthly number of full time equivalent employees during the year was as follows:

	2023 Number	2022 Number
Employed for Charitable Activities	35	28
	35	28

12 Tangible fixed assets

	Land and buildings	Computer Equipment	Fixtures and Fittings	Total
	£	£	£	£
Cost or revaluation				
At 1 January 2023	2,287,894	18,782	216,116	2,522,792
Additions	-	4,430	-	4,430
At 31 December 2023	2,287,894	23,212	216,116	2,527,222
Depreciation and impairment				
At 1 January 2023	300,147	15,755	214,224	530,126
Depreciation charge for the year	19,847	2,321	1,892	24,060
At 31 December 2023	319,994	18,076	216,116	554,186
Net book values				
At 31 December 2023	1,967,900	5,136	-	1,973,036
At 31 December 2022	1,987,747	3,027	1,892	1,992,666

13 Investments

	Freehold Investment Property	Total
	£	£
Cost or revaluation		
At 1 January 2023	467,188	467,188
At 31 December 2023	467,188	467,188
Net book values		
At 31 December 2023	467,188	467,188
At 31 December 2022	467,188	467,188

14 Stocks

	2023	2022
	£	£
Finished goods	206	270
	206	270

Carrying value analysed by activities	2023	2022
	£	£
Children Book Sales	206	270
	206	270

15 Debtors

	2023	2022
	£	£
Other debtors	-	3,962
	-	3,962

16 **Creditors:**
amounts falling due within one year

	2023	2022
	£	£
Other taxes and social security	2,829	552
Other creditors	25,753	24,257
Accruals	1,441	1,442
	30,023	26,251

17 **Creditors:**
amounts falling due after more than one year

	2023	2022
	£	£
Other loans	42,500	62,500
	42,500	62,500

18 **Movement in funds**

	At 1 January 2023	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2023
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	3,075,134	353,682	(295,428)	3,133,388
Total funds	3,075,134	353,682	(295,428)	3,133,388

19 **Analysis of net assets between funds**

	Unrestricted funds	Total
	£	£
Fixed assets	1,973,036	1,973,036
Investments	467,188	467,188
Net current assets	735,664	735,664
Creditors due in more than one year and provisions	(42,500)	(42,500)
	3,133,388	3,133,388

20 Reconciliation of net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	£	£	£
Cash and cash equivalents	699,799	65,682	765,481
	699,799	65,682	765,481
Borrowings	(62,500)	20,000	(42,500)
	(62,500)	20,000	(42,500)
Net debt	637,299	85,682	722,981

Markaz-Ud-Dawat-Wal Irshad

Detailed Statement of Financial Activities

for the year ended 31 December 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Donations and Gift Aid	7,063	7,063	18,534
Friday and Lillah Collections	88,460	88,460	87,569
Madrasa's Student Fees	193,509	193,509	192,920
	289,032	289,032	299,023
Charitable activities			
Donation Collected behalf of Other Charities	-	-	922
	-	-	922
Other trading activities			
Children Book Sales	12,055	12,055	9,591
Masjid Radio's Receiver Sales	2,447	2,447	1,390
	14,502	14,502	10,981
Investments			
Solar Energy Income	2,159	2,159	2,840
Rental Income	47,000	47,000	45,989
Bank Interest Receivable	522	522	-
Loyalty Reward	187	187	246
	49,868	49,868	49,075
Other			
Calendar Sales	280	280	225
	280	280	225
Total income and endowments	353,682	353,682	360,226
Expenditure on:			
Charitable activities			
Donation Collected behalf of Other Charities	-	-	922
	-	-	922
Total of expenditure on charitable activities	-	-	922
Other expenditure			
Purchase of Book	6,505	6,505	3,791
Radio Licence Fees	509	509	1,169
	7,014	7,014	4,960
Employee costs			
Salaries/wages	205,986	205,986	189,198
Employer's NIC	-	-	933
Temporary staff	2,056	2,056	-

Markaz-Ud-Dawat-Wal Irshad
Detailed Statement of Financial Activities

	208,042	208,042	190,131
Premises costs			
Rates	213	213	152
Light, heat and power	18,727	18,727	14,417
Premises repairs and maintenance	20,995	20,995	8,990
Other premises costs	622	622	786
	40,557	40,557	24,345
General administrative costs, including depreciation and amortisation			
Depreciation of land and buildings	19,847	19,847	19,847
Depreciation of Computer Equipment	2,321	2,321	1,879
Depreciation of Fixtures and Fittings	1,892	1,892	21,612
Bank charges	946	946	1,198
General insurances	4,209	4,209	5,732
Postage and couriers	183	183	150
Software, IT support and related costs	230	230	505
Subscriptions	1,154	1,154	1,118
Sundry expenses	-	-	15,411
Telephone, fax and broadband	425	425	631
	31,207	31,207	68,083
Legal and professional costs			
Audit/Independent examination fees	1,440	1,440	1,440
Consultancy fees	2,000	2,000	-
Other legal and professional costs	5,168	5,168	940
	8,608	8,608	2,380
Total of expenditure of other costs	295,428	295,428	289,899
Total expenditure	295,428	295,428	290,821
Net gains on investments	-	-	-
Net income	58,254	58,254	69,405
Transfers between funds	-	-	13,564
Net income before other gains/(losses)	58,254	58,254	82,969
Other Gains	-	-	-
Net movement in funds	58,254	58,254	82,969

Reconciliation of funds:

Total funds brought forward	3,075,134	3,075,134	2,992,166
Total funds carried forward	3,133,388	3,133,388	3,075,135

WORKIRO

SIGNATURE CERTIFICATE

Document

Name	**Markaz-Ud-Dawat-Wal Irshad Financial Statements for the Y.E**
Creator	**Mohsin Patel (mohsin@taxca.co.uk)**
Date	**26 July 2024 16:32:58 UTC**
Identifier	**23b62aeb-da0b-4b50-8195-9493f6e7e876**

Signers

pgmasjid@yahoo.co.uk

E-mail	**pgmasjid@yahoo.co.uk**
Signed	**26 July 2024 16:40:59 UTC**
IP address	**185.237.62.226**

Valimh@hotmail.co.uk

E-mail	**Valimh@hotmail.co.uk**
Signed	**26 July 2024 16:50:16 UTC**
IP address	**185.237.62.226**

Accounts

Markaz-Ud-Dawat-Wal Irshad

Charity No. 295836

Trustees' Report and Unaudited Accounts

31 December 2022

Markaz-Ud-Dawat-Wal Irshad
Contents

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 295836

Principal Office

177-179 Plashet Grove
East Ham
London
E6 1BX

Trustees

The following trustees served during the year:

Mohamed Master
Mohmedhanif Vali
Nizamuddin Patel
Noormohammed Polli
Yakub Patel

Key Management Personnel

Mr M H Vali - Chairman
Mr Abdullah Patel - Secretary
Mr Yakub Patel - Treasurer
Mr Nizammudin Patel
Mr Noormohammed Suleman Polli -
(Appointed on 4th April 2021)

Accountants

TAXCA Accountants Ltd
Chartered Certified Accountants
353 High Street North
Manor Park
London
E12 6PQ

OBJECTIVES AND ACTIVITIES

Markaz Ud Dawat Wal Irshad was established in 14 December 1986 as a place of worship specifically to meet the needs of Muslim community in and around the London Borough of Newham. The main purpose is for the advancement and promotion of the Islamic Faith.

The organisation continues to grow from strength to strength and its sole purpose is to be regarded as a community which is making a positive difference within the society and helping each other's succeeds in this world and for the hereafter.

Objectives and aims

The main activities that take place are the five times prayers which are the core practices of the Islamic Faith. Furthermore, facilities are given to speakers for the promotion of Islamic values. Programmes are held on a monthly basis. Marriage services are also provided in line with Islamic Principles.

An advanced programme is promoted in the specific Islamic month of Ramadan which includes food facilities for breaking of the fast and late-night extended payers.

Ladies programmes are also facilitated when required to meet the demands that arise at specific times.

The services in place already are:

Evening and Weekend classes for children between 4 to 5 and 16 years 7 days a week (Madrassa)

Basic learning of Quran for adults

The trustees have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

FINANCIAL REVIEW

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trust average monthly spending was £24,158 month during year ended 31st December 2022. This had increased due to additional staff require,d to cater for a greater demand.

The trustees consider that the ideal level of reserves would cover six months spending which is approximately £144,950. The charity's free reserves at 31st December 2022 are in excess of that. The trustees consider the trust is in a healthy position. The local community continue to support the trust objectives. The trustees therefore consider that the trust to be a going concern.

PLANS FOR FUTURE PERIODS

The trust also promotes further facilities to public by looking out for any specific needs. Future intentions include the followings;

include the following: Health Checks for the age group 25 - 40
Counselling services for broken homes
Lectures from Police to young teenagers'
Basic education for healthy living

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, as deed of trust and constitutes an unincorporated.

The Trustees of Markaz Ud Dawat Wal Irshad who hold overall responsibility and are accountable under the rules for managing and administrating are listed as above. The three main office bearers as holding senior positions are:

Chairman
Secretary
Treasurer

Further members have been given authority to act on behalf of the Trustees as a sub-committee to provide an advanced level of expertise. To be eligible to act as a member of personnel to serve the community, volunteers are recruited upon the expertise they can bring to the Trust.

All Trustees, official and volunteers are independent individuals who try to bring their knowledge and expertise to the Trust and act as independent advisors. Every effort is made for independent thought and not to favour any individual needs.

All member of the trust and sub-committee endeavor to meet at least six times a year, unless an urgent need arises in which case an emergency meeting is held. The target is to have a unanimous decision on any decision making. If any opposing factors arise then a majority is accepted.

Each individual has been made aware of responsibilities and duties under the Charities Act. They then proceed to carry out these responsibilities and duties in the highest capacity they can. The sub-committee and Independent Trustees work hand in hand to offer support in order to achieve these responsibilities.

All members keep in constant contact to ensure all duties are carried out and a forum through a web-based contact has been initiated for any complaints, comments and suggestions &om the public to which they serve.

Recruitment and appointment of trustees

A new Trustee may be appointed by a resolution of Trustees' recorded in the minutes and signed by the new Trustee and such record shall be conclusive evidence of his appointment.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. 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 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. 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.

Signed on behalf of the charity's trustees

Mohmedhanif Vali
Trustee
06 October 2023

Yakub Patel
Trustee
06 October 2023

Independent Examiner's Report to the trustees of Markaz-Ud-Dawat-Wal Irshad

I report to the trustees on my examination of the financial statements of Markaz-Ud-Dawat-Wal Irshad for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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

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 by being a qualified member of Association of Chartered Certified Accountants (ACCA).

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 that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr. Mohsin Patel
Association of Chartered Certified Accountants (ACCA)
TAXCA Accountants Ltd
353 High Street North
Manor Park

London
E12 6PQ
06 October 2023

Markaz-Ud-Dawat-Wal Irshad
Statement of Financial Activities

for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	4	299,023	-	299,023	251,864
Charitable activities	5	-	922	922	5,121
Other trading activities	6	10,981	-	10,981	1,140
Investments	7	49,075	-	49,075	50,545
Other	8	225	-	225	2,927
Total		359,304	922	360,226	311,597
Expenditure on:					
Charitable activities	9	-	922	922	5,121
Other	10	289,899	-	289,899	300,740
Total		289,899	922	290,821	305,861
Net gains on investments		-	-	-	-
Net income	11	69,405	-	69,405	5,736
Prior year adjustment	2	13,564	-	13,564	-
Net income before other gains/(losses)		82,969	-	82,969	5,736
Other gains and losses					
Net movement in funds		82,969	-	82,969	5,736
Reconciliation of funds:					
Total funds brought forward		2,992,163	-	2,992,163	2,986,427
Total funds carried forward		3,075,132	-	3,075,132	2,992,163

Markaz-Ud-Dawat-Wal Irshad

Balance Sheet

at 31 December 2022

Charity No. 295836		**2022**	**2021**
		£	**£**
Fixed assets			
Tangible assets	13	1,992,666	2,036,004
Investments	14	467,188	467,188
		2,459,854	2,503,192
Current assets			
Stocks	15	270	270
Debtors	16	3,962	1,496
Cash at bank and in hand		699,798	544,889
		704,030	546,655
Creditors: Amount falling due within one year	17	(26,252)	(22,184)
Net current assets		677,778	524,471
Total assets less current liabilities		3,137,632	3,027,663
Creditors: Amounts falling due after more than one year	18	(62,500)	(35,500)
Net assets excluding pension asset or liability		3,075,132	2,992,163
Total net assets		3,075,132	2,992,163
The funds of the charity			
Restricted funds	19		
Unrestricted funds	19		
General funds		3,075,132	2,992,163
		3,075,132	2,992,163
Reserves	19		
Total funds		3,075,132	2,992,163

Approved by the trustees on 06 October 2023

And signed on their behalf by:

Mohmedhanif Vali
Trustee

06 October 2023

Yakub Patel
Trustee
06 October
2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	1% Straight Line
Leasehold property	10% Straight Line
Computer Equipment	10% Straight Line
Fixtures and Fittings	10% Straight Line

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 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 charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity 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 charity 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 Prior year Adjustment

During 2022, the Markaz-Ud-Dawat-wal Irshad discovered that wages and salaries for the year ended 31 December 2021 of sum of £13,543.44 was erroneously recorded in its financial statements since 2021. As a consequence, the related liabilities have been overstated. The error have been corrected as prior year adjustment in financial statements.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£
Income and endowments from:			
Donations and legacies	251,864	-	251,864
Charitable activities	-	5,121	5,121
Other trading activities	1,140	-	1,140
Investments	50,545	-	50,545
Other	2,927	-	2,927
Total	306,476	5,121	311,597
Expenditure on:			
Charitable activities	-	5,121	5,121
Other	300,739	-	300,739
Total	300,739	5,121	305,860
Net income	5,737	-	5,737
Net income before other gains/(losses)	5,737	-	5,737
Other gains and losses:			
Net movement in funds	5,737	-	5,737
Reconciliation of funds:			
Total funds brought forward	2,986,427	-	2,986,427
Total funds carried forward	2,992,164	-	2,992,164

4 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Donations and Gift Aid	18,534	18,534	10,016
Friday and Lillah Collections	87,569	87,569	88,082
Madrasa's Student Fees	192,920	192,920	153,766
	299,023	299,023	251,864

5 Income from charitable activities

	Restricted	Total 2022	Total 2021
	£	£	£
Donation Collected behalf of Other Charities	922	922	5,121
	922	922	5,121

6 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Children Book Sales	9,591	9,591	-
Masjid Radio's Receiver Sales	1,390	1,390	1,140
	10,981	10,981	1,140

7 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Solar Energy Income	2,840	2,840	1,142
Rental Income	45,989	45,989	49,242
Loyalty Reward	246	246	161
	49,075	49,075	50,545

8 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Calendar Sales	225	225	-
Job Retention Scheme	-	-	2,927
	225	225	2,927

9 Expenditure on charitable activities

	Restricted	Total 2022	Total 2021
	£	£	£
Expenditure on charitable activities			
Donation Collected behalf of Other Charities	922	922	5,121
Governance costs			
	922	922	5,121

10 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Purchase of Book	3,791	3,791	7,491
Radio Licence Fees	1,169	1,169	614
Employee costs	190,131	190,131	188,863
Premises costs	24,345	24,345	40,412
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	43,338	43,338	43,338
General administrative costs	24,745	24,745	15,277
Legal and professional costs	2,380	2,380	4,745
	289,899	289,899	300,740

11 Net income before transfers

	2022	2021
This is stated after charging:	£	£
Depreciation of owned fixed assets	43,338	43,338

12 Staff costs

	2022	2021
Salaries and wages	189,198	167,454
Social security costs	933	-
	190,131	167,454

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

The average monthly number of full time equivalent employees during the year was as follows:

	2022 Number	2021 Number
Employed for Charitable Activities	28	27
	28	27

13 Tangible fixed assets

	Land and buildings	Computer Equipment	Fixtures and Fittings	Total
	£	£	£	£
Cost or revaluation				
At 1 January 2022	2,287,894	18,782	216,116	2,522,792
At 31 December 2022	2,287,894	18,782	216,116	2,522,792
Depreciation and impairment				
At 1 January 2022	280,300	13,876	192,612	486,788
Depreciation charge for the year	19,847	1,879	21,612	43,338
At 31 December 2022	300,147	15,755	214,224	530,126
Net book values				
At 31 December 2022	1,987,747	3,027	1,892	1,992,666
At 31 December 2021	2,007,594	4,906	23,504	2,036,004

14 Investments

	Freehold Investment Property	Total
	£	£
Cost or revaluation		
At 1 January 2022	467,188	467,188
At 31 December 2022	467,188	467,188
Net book values		
At 31 December 2022	467,188	467,188
At 31 December 2021	467,188	467,188

15 Stocks

	2022	2021
	£	£
Finished goods	270	270
	270	270

Carrying value analysed by activities	2022	2021
	£	£
Children Book Sales	270	270
	270	270

16 Debtors

	2022	2021
	£	£
Other debtors	3,962	-
Prepayments and accrued income	-	1,496
	3,962	1,496

17 **Creditors:**
amounts falling due within one year

	2022	2021
	£	£
Other taxes and social security	552	934
Other creditors	24,260	19,809
Accruals	1,440	1,441
	26,252	22,184

18 **Creditors:**
amounts falling due after more than one year

	2022	2021
	£	£
Other loans	62,500	35,500
	62,500	35,500

19 **Movement in funds**

	At 1 January 2022	Incoming resources (including other gains/losses)	Resources expended	Prior year adjustments	At 31 December 2022
		£	£	£	£
Restricted funds:					
Restricted income funds:					
Donation Collected behalf of Other Charities	-	922	(922)	-	-
Total	-	922	(922)	-	-
Unrestricted funds:					
General funds	2,992,163	359,304	(289,899)	13,564	3,075,132
Total funds	2,992,163	360,226	(290,821)	13,564	3,075,132

Purposes and restrictions in relation to the funds:
Restricted funds:

Donation Collected behalf of Other Charities	Support other local Charities

Markaz-Ud-Dawat-Wal Irshad

Notes to the Accounts

20 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	1,992,666	1,992,666
Investments	467,188	467,188
Net current assets	677,778	677,778
Creditors due in more than one year and provisions	(62,500)	(62,500)
	3,075,132	3,075,132

21 Reconciliation of net debt

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash and cash equivalents	544,889	154,909	699,798
	544,889	154,909	699,798
Borrowings	(35,500)	(27,000)	(62,500)
	(35,500)	(27,000)	(62,500)
Net debt	509,389	127,909	637,298

Markaz-Ud-Dawat-Wal Irshad
Detailed Statement of Financial Activities
for the year ended 31 December 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies				
Donations and Gift Aid	18,534	-	18,534	10,016
Friday and Lillah Collections	87,569	-	87,569	88,082
Madrasa's Student Fees	192,920	-	192,920	153,766
	299,023	-	299,023	251,864
Charitable activities				
Donation Collected behalf of Other Charities	-	922	922	5,121
	-	922	922	5,121
Other trading activities				
Children Book Sales	9,591	-	9,591	-
Masjid Radio's Receiver Sales	1,390	-	1,390	1,140
	10,981	-	10,981	1,140
Investments				
Solar Energy Income	2,840	-	2,840	1,142
Rental Income	45,989	-	45,989	49,242
Loyalty Reward	246	-	246	161
	49,075	-	49,075	50,545
Other				
Calendar Sales	225	-	225	-
Job Retention Scheme	-	-	-	2,927
	225	-	225	2,927
Total income and endowments	359,304	922	360,226	311,597
Expenditure on:				
Charitable activities				
Donation Collected behalf of Other Charities	-	922	922	5,121
	-	922	922	5,121
Total of expenditure on charitable activities	-	922	922	5,121
Other expenditure				
Purchase of Book	3,791	-	3,791	7,491
Radio Licence Fees	1,169	-	1,169	614
	4,960	-	4,960	8,105
Employee costs				
Salaries/wages	189,198	-	189,198	167,454
Employer's NIC	933	-	933	-
Temporary staff	-	-	-	21,409

Markaz-Ud-Dawat-Wal Irshad
Detailed Statement of Financial Activities

	190,131	-	190,131	188,863
Premises costs				
Rates	152	-	152	94
Light, heat and power	14,417	-	14,417	6,788
Premises repairs and maintenance	8,990	-	8,990	22,648
Other premises costs	786	-	786	10,882
	24,345	-	24,345	40,412
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	19,847	-	19,847	19,847
Depreciation of Computer Equipment	1,879	-	1,879	1,879
Depreciation of Fixtures and Fittings	21,612	-	21,612	21,612
Bank charges	1,198	-	1,198	1,246
Equipment expensed	-	-	-	6,204
General insurances	5,732	-	5,732	4,569
Postage and couriers	150	-	150	38
Software, IT support and related costs	505	-	505	1,499
Subscriptions	1,118	-	1,118	420
Sundry expenses	15,411	-	15,411	700
Telephone, fax and broadband	631	-	631	601
	68,083	-	68,083	58,615
Legal and professional costs				
Audit/Independent examination fees	1,440	-	1,440	1,080
Consultancy fees	-	-	-	2,280
Other legal and professional costs	940	-	940	1,385
	2,380	-	2,380	4,745
Total of expenditure of other costs	289,899	-	289,899	300,740
Total expenditure	289,899	922	290,821	305,861
Net gains on investments	-	-	-	-
Net income	69,405	-	69,405	5,736
Prior year adjustment	13,564	-	13,564	-
Net income before other gains/(losses)	82,969	-	82,969	5,736
Other Gains	-	-	-	-

Net movement in funds	82,969	-	82,969	5,736
Reconciliation of funds:				
Total funds brought forward	2,992,163	-	2,992,163	2,986,427
Total funds carried forward	3,075,132	-	3,075,132	2,992,163

MARKAZ UD DAWAT WAL IRSHAD LONDON UK MUSLIM COMMUNITY CENTRE

England & Wales - Charity number 295836

Accounts

Markaz-Ud-Dawat-Wal Irshad

Charity No. 295836

Trustees' Report and Unaudited Accounts

31 December 2021

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 295836

Principal Office

177-179 Plashet Grove
East Ham
London
E6 1BX

Trustees

The following trustees served during the year:

M.A. Master
N.M.A. Patel
Y.V.A. Patel
N.S. Polli
M. Vali

Key Management Personnel

Mr M H Vali - Chairman
Mr Abdullah Patel - Secretary
Mr Yakub Patel - Treasurer
Mr Nizammudin Patel
Mr Noormohammed Suleman Polli - (Appointed on 4th April 2021)

Accountants

TAXCA Accountants Ltd
Chartered Certified Accountants
353 High Street North
Manor Park
London
E12 6PQ

FINANCIAL REVIEW

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trust average monthly spending was £25,062 month during year ended 31st December 2021. This had increased due to additional staff require,d to cater for a greater demand.

The trustees consider that the ideal level of reserves would cover six months spending which is approximately £150,372. The charity's free reserves at 31st December 2018 are in excess of that. The trustees consider the trust is in a healthy position. The local community continue to support the trust objectives. The trustees therefore consider that the trust to be a going concern.

PLANS FOR FUTURE PERIODS

The trust also promotes further facilities to public by looking out for any specific needs. Future intentions include the followings;

Independent Examiner's Report to the trustees of Markaz-Ud-Dawat-Wal Irshad

I report to the trustees on my examination of the financial statements of Markaz-Ud-Dawat-Wal Irshad for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements 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

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 by being a qualified member of The Association of Chartered Certified Accountants (ACCA).

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 that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr Mohsin Patel
The Association of Chartered Certified Accountants (ACCA)
TAXCA Accountants Ltd
353 High Street North
Manor Park

London
E12 6PQ
17 October 2022

Markaz-Ud-Dawat-Wal Irshad

Balance Sheet

at 31 December 2021

Charity No. 295836		2021	2020
		£	£
Fixed assets			
Tangible assets	12	2,036,004	2,079,342
Investments	13	467,188	461,505
		2,503,192	2,540,847
Current assets			
Stocks	14	270	270
Debtors	15	1,496	2,582
Cash at bank and in hand		544,889	499,209
		546,655	502,061
Creditors: Amount falling due within one year	16	(22,183)	(20,981)
Net current assets		524,472	481,080
Total assets less current liabilities		3,027,664	3,021,927
Creditors: Amounts falling due after more than one year	17	(35,500)	(35,500)
Net assets excluding pension asset or liability		2,992,164	2,986,427
Total net assets		2,992,164	2,986,427
The funds of the charity			
Restricted funds	18		
Unrestricted funds	18		
General funds		2,992,164	2,986,427
		2,992,164	2,986,427
Reserves	18		
Total funds		2,992,164	2,986,427

Approved by the trustees on 17 October 2022

And signed on their behalf by:

M. Vali

Trustee

17 October 2022

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 tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	1% Straight Line
Leasehold property	10% Straight Line
Computer Equipment	10% Straight Line
Fixtures and Fittings	10% Straight Line

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.

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 Statement of Financial Activities - prior year

	Unrestricted funds 2020	Total funds 2020
	£	£
Income and endowments from:		
Donations and legacies	179,701	179,701
Other trading activities	1,748	1,748
Investments	48,746	48,746
Other	10,187	10,187
Total	240,382	240,382
Expenditure on:		
Other	238,565	238,565
Total	238,565	238,565
Net income	1,817	1,817
Net income before other gains/(losses)	1,817	1,817
Other gains and losses:		
Net movement in funds	1,817	1,817
Reconciliation of funds:		
Total funds brought forward	2,984,610	2,984,610
Total funds carried forward	2,986,427	2,986,427

3 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
Donations and Gift Aid	10,016	10,016	4,979
Friday and Lillah Collections	88,082	88,082	31,464
Madrasa's Student Fees	153,766	153,766	142,758
Nikah Fees	-	-	500
	251,864	251,864	179,701

9 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Purchase of Book	7,491	7,491	7,340
Radio Licence Fees	614	614	1,955
Employee costs	188,863	188,863	169,347
Premises costs	40,412	40,412	7,069
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	43,338	43,338	43,338
General administrative costs	15,276	15,276	6,670
Legal and professional costs	4,745	4,745	2,846
	300,739	300,739	238,565

10 Net income before transfers

	2021	2020
This is stated after charging:	£	£
Depreciation of owned fixed assets	43,338	43,338
Independent Examiner's fee	1,440	1,200

11 Staff costs

	2021	2020
Salaries and wages	167,454	168,819
	167,454	168,819

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

The average monthly number of full time equivalent employees during the year was as follows:

	2021 Number	2020 Number
Employed for Charitable Activities	27	29
	27	29

16 **Creditors:**
amounts falling due within one year

	2021	2020
	£	£
Other taxes and social security	934	242
Other creditors	19,809	19,179
Accruals	1,440	1,560
	22,183	20,981

17 **Creditors:**
amounts falling due after more than one year

	2021	2020
	£	£
Karz-e-Hasna	35,500	35,500
	35,500	35,500

18 **Movement in funds**

	At 1 January 2021	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2021
		£	£	£
Restricted funds:				
Restricted income funds:				
Donation Collected behalf of Other Charities	-	5,121	(5,121)	-
Total	-	5,121	(5,121)	-
Unrestricted funds:				
General funds	2,986,427	306,476	(300,739)	2,992,164
Total funds	2,986,427	311,597	(305,860)	2,992,164

Purposes and restrictions in relation to the funds:
Restricted funds:

Donation Collected behalf of Other Charities	Support other local Charities

Markaz-Ud-Dawat-Wal Irshad

Detailed Statement of Financial Activities

for the year ended 31 December 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies				
Donations and Gift Aid	10,016	-	10,016	4,979
Friday and Lillah Collections	88,082	-	88,082	31,464
Madrasa's Student Fees	153,766	-	153,766	142,758
Nikah Fees	-	-	-	500
	251,864	-	251,864	179,701
Charitable activities				
Donation Collected behalf of Other Charities	-	5,121	5,121	-
	-	5,121	5,121	-
Other trading activities				
Children Book Sales	-	-	-	13
Masjid Radio's Receiver Sales	1,140	-	1,140	1,735
	1,140	-	1,140	1,748
Investments				
Solar Energy Income	1,142	-	1,142	1,703
Rental Income	49,242	-	49,242	46,770
Bank Interest Receivable	-	-	-	32
Loyalty Reward	161	-	161	241
	50,545	-	50,545	48,746
Other				
Calendar Sales	-	-	-	710
Job Retention Scheme	2,927	-	2,927	9,477
	2,927	-	2,927	10,187
Total income and endowments	306,476	5,121	311,597	240,382
Expenditure on:				
Charitable activities				
Donation Collected behalf of Other Charities	-	5,121	5,121	-
	-	5,121	5,121	-
Total of expenditure on charitable activities	-	5,121	5,121	-
Other expenditure				
Purchase of Book	7,491	-	7,491	7,340
Radio Licence Fees	614	-	614	1,955
	8,105	-	8,105	9,295
Employee costs				
Salaries/wages	167,454	-	167,454	168,819

Net movement in funds	5,737	-	5,737	1,817
Reconciliation of funds:				
Total funds brought forward	2,986,427	-	2,986,427	2,984,610
Total funds carried forward	2,992,164	-	2,992,164	2,986,427

MARKAZ UD DAWAT WAL IRSHAD LONDON UK MUSLIM COMMUNITY CENTRE

England & Wales - Charity number 295836

Accounts

Markaz-Ud-Dawat-Wal Irshad

Charity No. 295836

Trustees' Report and Unaudited Accounts

31 December 2020

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 295836

Principal Office

177-179 Plashet Grove
East Ham
London
E6 1BX

Trustees

The following Trustees served during the year:

M.A. Master
N.M.A. Patel
Y.V.A. Patel
M. Vali

Key Management Personnel

Trustees

Mr M H Vali - Chairman

Mr Abdullah Patel - Secretary

Mr Yakub Patel - Treasurer

Mr Nizammudin Patel

Accountants

TAXCA Accountants Ltd
Chartered Certified Accountants
40 Plashet Grove
East Ham
London
E6 1AE

FINANCIAL REVIEW

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trust average monthly spending was £19,880 month during year ended 31st December 2018. This had increased due to additional staff required to cater for a greater demand.

The trustees consider that the ideal level of reserves would cover six months spending which is approximately £119.280. The charity's free reserves at 31st December 2018 are in excess of that. The trustees consider the trust is in a healthy position. The local community continue to support the trust objectives. The trustees therefore consider that the trust to be a going concern.

PLANS FOR FUTURE PERIODS

A new Trustee may be appointed by a resolution of Trustees' recorded in the minutes and signed by the new Trustee and such record shall be conclusive evidence of his appointment.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. 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.

Signed on behalf of the charity's trustees

M. Vali
Trustee
31 December 2020

Markaz-Ud-Dawat-Wal Irshad

Statement of Financial Activities

for the year ended 31 December 2020

	Notes	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies	3	179,701	179,701	212,469
Other trading activities	4	1,748	1,748	4,409
Investments	5	48,746	48,746	47,954
Other	6	10,187	10,187	160
Total		240,382	240,382	264,992
Expenditure on:				
Other	7	238,565	238,565	254,482
Total		238,565	238,565	254,482
Net gains on investments		-	-	-
Net income	8	1,817	1,817	10,510
Transfers between funds		-	-	-
Net income before other gains/(losses)		1,817	1,817	10,510
Other gains and losses				
Net movement in funds		1,817	1,817	10,510
Reconciliation of funds:				
Total funds brought forward		2,984,610	2,984,610	2,974,100
Total funds carried forward		2,986,427	2,986,427	2,984,610

1 **Accounting policies**

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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.

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 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 charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity 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 charity in independently administered funds.

4 Income from other trading activities

	Unrestricted	Total 2020	Total 2019
	£	£	£
Children Book Sales	13	13	-
Masjid Radio's Receiver Sales	1,735	1,735	4,409
	1,748	1,748	4,409

5 Income from investments

	Unrestricted	Total 2020	Total 2019
	£	£	£
Solar Energy Income	1,703	1,703	3,508
Rental Income	46,770	46,770	43,950
Bank Interest Receivable	32	32	115
Loyalty Reward	241	241	381
	48,746	48,746	47,954

6 Other income

	Unrestricted	Total 2020	Total 2019
	£	£	£
Calendar Sales	710	710	160
Job Retention Scheme	9,477	9,477	-
	10,187	10,187	160

7 Other expenditure

	Unrestricted	Total 2020	Total 2019
	£	£	£
Purchase of Book	7,340	7,340	3,921
Radio Licence Fees	1,955	1,955	1,957
Employee costs	169,347	169,347	148,018
Premises costs	7,069	7,069	44,668
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	43,338	43,338	43,337
General administrative costs	6,670	6,670	7,319
Legal and professional costs	2,846	2,846	5,262
	238,565	238,565	254,482

12 **Stocks**

	2020	2019
	£	£
Finished goods	270	270
	270	270

Carrying value analysed by activities	2020	2019
	£	£
Children Book Sales	270	270
	270	270

13 **Debtors**

	2020	2019
	£	£
Other debtors	850	850
Prepayments and accrued income	1,732	-
	2,582	850

14 **Creditors:**
amounts falling due within one year

	2020	2019
	£	£
Other taxes and social security	242	475
Other creditors	19,179	19,109
Accruals and deferred income	1,560	3,600
	20,981	23,184

15 **Creditors:**
amounts falling due after more than one year

	2020	2019
	£	£
Other loans	35,500	41,500
	35,500	41,500

16 **Movement in funds**

	At 1 January 2020	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2020
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	2,984,610	240,382	(238,565)	2,986,427
Revaluation Reserves:				
Total funds	2,984,610	240,382	(238,565)	2,986,427

Markaz-Ud-Dawat-Wal Irshad

Detailed Statement of Financial Activities

for the year ended 31 December 2020

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies			
Donations and Gift Aid	4,979	4,979	17,649
Friday and Lillah Collections	31,464	31,464	68,397
Madrasa's Student Fees	142,758	142,758	125,923
Nikah Fees	500	500	500
	179,701	179,701	212,469
Other trading activities			
Children Book Sales	13	13	-
Masjid Radio's Receiver Sales	1,735	1,735	4,409
	1,748	1,748	4,409
Investments			
Solar Energy Income	1,703	1,703	3,508
Rental Income	46,770	46,770	43,950
Bank Interest Receivable	32	32	115
Loyalty Reward	241	241	381
	48,746	48,746	47,954
Other			
Calendar Sales	710	710	160
Job Retention Scheme	9,477	9,477	-
	10,187	10,187	160
Total income and endowments	240,382	240,382	264,992
Expenditure on:			
Other expenditure			
Purchase of Book	7,340	7,340	3,921
Radio Licence Fees	1,955	1,955	1,957
	9,295	9,295	5,878
Employee costs			
Salaries/wages	168,819	168,819	143,799
Staff entertainment	528	528	4,219
	169,347	169,347	148,018
Premises costs			
Rates	143	143	126
Light, heat and power	5,304	5,304	16,512
Premises repairs and maintenance	1,479	1,479	27,708
Other premises costs	143	143	322
	7,069	7,069	44,668