

DARASSALAAM

Report of the Trustees and Unaudited Financial  
Statements

For the year ended 31 December 2021

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The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

- A) To protect, preserve, and propagate the beliefs of Islam in accordance with the teachings of the Holy Quran and the example and teachings of Prophet Muhammad (PBUH) and his companions;
- B) To provide places of worship and teaching;
- C) Facilitate five daily prayers, Friday, (Taraweeh) during Ramadan, Eid and Funeral prayers;
- D) Encourage Muslim children and adults to become responsible human beings and to contribute positively to society at large;
- E) Address any matters relevant to Islam and the Muslim community in Peterborough and its environs.

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

## **FINANCIAL REVIEW**

The trustees named on page 3 have served throughout the period. Appointment of trustees is governed by the Trust Deed of the Charity. The board of trustees is authorized to appoint new trustees to fill vacancies arriving through resignation or death of existing trustees.

### **Reserves and Reserves Policy**

Darassalaam is committed to using its resources in pursuit of its charitable objects. It is also committed, however, to maintaining a level of reserves that is prudent to meet ongoing liabilities, sufficient to ensure that all service delivery commitments can be met and to protect the long-term future of our operations. Darassalaam's reserves policy seeks to balance these priorities by holding a level of reserves sufficient to:

- Ensure the availability of sufficient working funds in hand;
  - Provide a cushion in case of unexpected loss of income to ensure that services can be maintained;
  - Provide sufficient funds for an orderly winding-down in the event of a need to cease activity.
- The trustees review the situation on a regular basis and take immediate corrective action as and when necessary.

### **Risk Statement**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to mitigate those risks.

### **Financial Information**

#### **Trustees Responsibilities in Relation to the Financial Statements**

The Charities Act requires the Committee Members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity for that period. In preparing those financial statements the Committee Members are required to:

- Select suitable accounting policies, apply them consistently and state them in the financial statements;
  - State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
  - Indicate where the financial statements are prepared other than on the basis that the Trust is a going concern.
- The Committed Members are responsible for keeping proper books of accounts with respect to the trust's transactions and records of assets and liabilities while maintaining a satisfactory system of internal controls. The Committee Members are also responsible for safeguarding of assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	DARASSALAAM
<b>Charity registration number</b>	1127717
<b>Principal address</b>	80-82 Alma Rd, Peterborough PE1 3AW

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Mr Ayub  
Mohammad Mr  
Ikram ul Haq  
Mr Iqbal Javed  
Bhatti Mr Khalid  
Mahmood Mr  
Mazhar Azeem  
Dr Md Akhtaruzzaman  
Sarker Mr Mohammad Yunas  
Mr Mohammad Yusaf

**Independent  
examiners**

RH & Co Chartered  
Accountants 1st Floor  
254-256 Lincoln Road  
Peterborough  
PE1 2ND

Approved by the Board of Trustees and signed on its behalf by

21 October 2022

.....  
.....  
Mr Mohammad Yunas

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

**Responsibilities and basis of report**

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

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

**Independent examiners statement**

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....  
RH & Co Chartered  
Accountants 1st Floor  
254-256 Lincoln Road  
Peterborough  
PE1 2ND

21 October 2022

DARASSALAAM  
Statement of Financial  
Activities For the year ended 31

	<b>Note s</b>	<b>Unrestrict ed Funds 2021 £</b>	<b>2020  £</b>
Income and endowments from:			
Donations and legacies	2	171,639	77,461
<b>Total</b>		<b>171,639</b>	<b>77,461</b>
<b>Other Income</b>		<b>6,</b>	<b>10,</b>
<b>City Council Grant</b>		<b>670</b>	<b>000</b>
<b>HMRC JRS</b>		<b>26,001</b>	<b>40,543</b>
<b>Expenditure on:</b>		<b>204,310</b>	<b>128,004</b>
Raising funds	3	(132,556)	(107,909)
<b>Total</b>		<b>(132,556)</b>	<b>(107,909)</b>
<b>Net income</b>		<b>71,754</b>	<b>20,095</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		1,650,266	1,630,171
<b>Total funds carried forward</b>		<b>1,722,020</b>	<b>1,650,266</b>

DARASSALAAM  
Notes to the Financial  
Statements For the year ended 31

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	7	1,717,972	1,708,748
		<b>1,717,972</b>	<b>1,708,748</b>
<b>Current assets</b>			
Cash at bank and in hand		14,006	28,946
		<b>14,006</b>	<b>28,946</b>
<b>Creditors: amounts falling due within one year</b>	8	(9,958)	(34,746)
<b>Net current assets</b>		<b>4,048</b>	<b>(5,800)</b>
<b>Total assets less current liabilities</b>		<b>1,722,020</b>	<b>1,702,948</b>
<b>Creditors: amounts falling due after more than one year</b>	9	-	(52,682)
<b>Net assets</b>		<b>1,722,020</b>	<b>1,650,266</b>
<b>The funds of the charity</b>			
Unrestricted income funds	10	1,722,020	1,650,266
<b>Total funds</b>		<b>1,722,020</b>	<b>1,650,266</b>

The financial statement was approved and authorized for issue by the Board and signed on its behalf by:

.....  
Mr Mohammad Yunas  
Chairman

21 October 2022

## 1.Accounting Policies

### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS

102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

DARASSALAAM meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

## 2.Income from donations and legacies

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Donations received	171,639	77,461
Council Grant	6,670	10,000
HMRC JRS Grant	26,001	40,543
	<b>204,310</b>	<b>128,004</b>

## 3.Expenditure on generating donations and legacies

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Support costs	132,556	107,909
	<b>132,556</b>	<b>107,909</b>



**4. Analysis of support costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Voluntary Income</b>		
Salary & wages	103,314	83,436
Employer NI contribution	-	-
Employer Pension contribution	712	489
Rent & rates	1,186	2,560
Insurance	1,996	1,968
Light & heat	15,168	12,620
Repair & renewals	5,078	1,798
Printing & Stationery	93	
Telephone	362	435
Accountancy & other legal fees	1,965	1,600
Bank charges & mortgage Interest	1,655	1,928
	<b>131,529</b>	<b>106,834</b>

**5. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation of owned fixed assets	1,027	1,075

**6. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

## 7. Tangible fixed assets

Cost or valuation	Land and Buildings £	Fixtures and Fittings £	Total £
At 01 January 2021	1,702,655	19,644	1,722,299
Addition	9,500	750	10,250
At 31 December 2021	<b>1,712,155</b>	<b>20,394</b>	<b>1,732,549</b>
<b>Depreciation</b>			
At 01 January 2021	-	13,550	13,550
Charge for year	-	1,027	1,027
At 31 December 2021	-	<b>14,577</b>	<b>14,577</b>
<b>Net book values</b>			
At 31 December 2021	<b>1,712,155</b>	<b>5,817</b>	<b>1,717,972</b>
At 31 December 2020	<b>1,702,655</b>	<b>6,093</b>	<b>1,708,748</b>

## 8. Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	7,658	32,443
Accruals and deferred income	2,300	2,300
	<b>9,958</b>	<b>34,743</b>

## 9. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Loans and overdrafts	-	52,682
	<b>-</b>	<b>52,682</b>

The following liabilities disclosed under creditors falling due after more than one year are secured by the charity:

Bank loans and overdrafts	-	52,682
	<b>-</b>	<b>52,682</b>

## 10. Movement in

### funds

#### Unrestricted

#### Funds

#### General

Donation

	Balance at	Incoming	Outgoing	Balance at
	01/01/2021	resources	resources	31/12/2021
	£	£	£	£
	1,650,266	204,310	(132,556)	1,722,020
	1,650,266	204,310	(132,556)	1,722,020

#### Unrestricted Funds - Previous year

#### General

Donation

	Balance at 01/01/2019	Incoming resources	Outgoing resources	Balance at 31/12/2020
	£	£	£	£
	1,630,171	128,004	(107,909)	1,650,266
	1,630,171	128,004	(107,909)	1,650,266

## 11. Analysis of net assets between funds

#### Unrestricted funds

#### General

Donation

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
	1,717,972	4,048	-	1,722,020
	1,717,972	4,048	-	1,722,020

#### Previous year

#### Unrestricted funds

#### General

Donation

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
	1,708,748	(5,800)	(52,682)	1,650,266
	1,708,148	(5,800)	(52,382)	1,650,266