

**DARUSSALAM CULTURAL CENTRE LTD**

**FINANCIAL STATEMENTS & TRUSTEE REPORTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**Charity Registration Number: 1134548**

# **DARUSSALAM CULTURAL CENTRE LTD**

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For the year ended 31 March 2022

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## **DARUSSALAM CULTURAL CENTRE LTD**

### Legal and Administrative Information

For the year ended 31 March 2022

Status:	Registered Charity & Company Limited by Guarantee	
Company number:	06844380	
Charity Number:	1134548	
Registered Office & Business Address:	North Hyde House North Hyde Wharf Hayes Road Middlesex, UB2 5NS	
Trustees:	Mr. Abdullahi Hussein	Chairman
	Mr. Muumin Abdilqadir Ali	Vice Chair
	Mr. Ibrahim Adan Said	Treasurer
	Mr. Said Said	Member
	Mr. Ahmed Abdi Aden	Member
Bankers:	HSBC Bank, Southall Branch 1 Regina Road Southall, Middlesex UB2 5PL	
Accountants:	Aflah Accounting Solutions Unit 8, 122-126 Coldharbour Lane Hayes, Middlesex UB3 3HL	

# **DARUSSALAM CULTURAL CENTRE LTD**

## **Trustees' Report**

For the year ended 31 March 2022

The Trustees have pleasure in presenting their Annual Report and Accounts for the year ended 31 March 2022.

### **Objects:**

The objective of Darussalam Cultural Centre is:

1. To advance the Islamic Faith (in accordance with the statement of beliefs) in such ways and in such parts of the United Kingdom or the world as the trustees from time to time think fit
2. The belief of sickness and the preservation and protection of good health by the provision of counselling, spiritual healing and support
3. To advance education in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit
4. To help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society
5. The belief of financial hardship by the provision of funds, goods or services of any kind at the Masjid centre or such parts of the United Kingdom or the world as the trustees shall from time to time think fit
6. For any such other purposes deemed charitable by the laws of England and Wales as the trustees shall from time to time think fit

### **Governing Documents:**

Memorandum and articles of association incorporated on 11 March 2009.

### **Legal Structure:**

Darussalam Cultural Centre is a registered charity with the Charity Commission and a registered company at Companies House.

### **Financial Statements:**

The Trustees of Darussalam Cultural Centre submit their Trustees' report and financial statements for the year ended 31 March 2022.

## **DARUSSALAM CULTURAL CENTRE LTD**

### **Trustees' Report (continued)**

For the year ended 31 March 2022

Darussalam provides a fully functioning place of worship, where the 5 daily prayers, Taraweeh prayers and all prayer services are established. The prayer services cater for both men and women.

Darussalam Cultural Centre continues to be very active in providing Islamic education for the benefit of community; there are regular Islamic studies and circles running for the benefit of adults and youngsters. The centre has an active madrasah which currently educates large number of students through its evenings and weekend classes, where they undertake studies in the following areas:

- Quranic Studies
- Hifz Classes: Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility for young people as part of Madrasah activities
- Islamic Studies
- Arabic

After relaxation of Covid-19 madrasah resumed face to face teaching instead of online.

There are also classes for adults (both males and females) where they learn:

- Quranic Studies
- Hifz Classes: we established regular weekend learning for adults who wants to memorise the Quran
- Islamic Studies
- Monthly lectures & gathering for sisters are held the first Saturday of each month, where Women from different backgrounds come together to socialise, have lessons, and get advice regarding many different matters. Due to Covid-19 restrictions and lockdown, activities were reduced.
- Lectures and classes for youth – there are weekly & monthly lectures and gathering organised for the benefit of youth. Due to Covid-19 restrictions and lockdown, activities were reduced.
- Conferences, lectures and Islamic seminars were held for the benefit of the community in the mosque throughout the year. These were held via online platforms due to Covid-19 restrictions and national lockdown.
- The centre has an active weekly youth club, organised sleepovers during summer holidays and organised events for the youth, like BBQs, football tournament and other sporting activities.

### **Community Services**

Darussalam continues to provide members of the community with support wherever and whenever possible. This includes both direct and indirect support. The services provided by the centre include:

## DARUSSALAM CULTURAL CENTRE LTD

### Trustees' Report (continued)

For the year ended 31 March 2022

1. **Administrative Support:** - Given the high incidence of illiteracy and language barriers, majority of the members of the community are experiencing a lot of hardship in dealing with official correspondences and even telephone inquiries, DMCC continues to provide support service to members of local community. The support we have provided includes, letter writing, telephone calls, and even supporting letters.
2. **Financial support:** - Darussalam continued to provide members of the community with the required space and time to seek and give financial support to those less fortunate members through collections for specific fundraising campaigns for local charities.
3. **Funeral Services** – Darussalam arranges and provides funeral services that follow Islamic guidelines for the local Muslim community.
4. **Marriage Services:** - DMCC continues to provide facilities for the purpose of walimah/ Nikah.
5. **Counselling Services**–Darussalam recognises the importance of family stability and in order to support families resolve disputes and disagreements, Darussalam provides counselling services for couples experiencing difficulties in their marriages.
6. **Social Services:** - From the onset, Darussalam Masjid was envisioned to provide extra services beyond the traditional religious services provided by Masjids. This is based on the fact that majority of the Muslims in the local areas are first immigrants who face the normal hardships faced by such grouping in their effort to integrate. The Masjid has strived to support and continues to support members of the community in their dealings with statutory service providers such as Jobcentre plus, police, housing, schools and councils amongst others.

We firstly thank Allah (SWT) and then our staff, volunteers and the community without, their support we would not have been able to continue our work during the COVID19 crisis. Our core activities drastically changed over this period in March 2022, however we maintained various support projects to provide help and support to the community.

## **DARUSSALAM CULTURAL CENTRE LTD**

### **Trustees' Report (continued)**

For the year ended 31 March 2022

#### **Policies:**

##### **Reserve policy:**

The charity currently operates with minimal reserves. The trustees are endeavouring to build up its donor base with a view to having reserves equal to four months operating expenditure.

#### **Risk(s) Review:**

The Trustees have recently reviewed the major risks faced by the charity. This has resulted in efforts to raise unrestricted funds, increase charity's donor base and the implementation of health and safety review.

#### **Trustees Responsibilities:**

Charity law requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period.

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

1. Select suitable accounting policies and apply them consistently,
2. Make judgements and estimates that are reasonable and prudent,
3. State whether the policies adopted are in accordance with the Charities Act, and
4. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records which 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 regulations and are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 2<sup>nd</sup> December 2022 and signed on their behalf by:

**Chairman**  
**Abdullahi Hussein**

**Date: 02/12/2022**

## **DARUSSALAM CULTURAL CENTRE LTD**

### **Independent examiner's report**

**For the year ended 31 March 2022**

I report on the accounts of the charity for the year ended 31 March 2022, which are set out on pages 7 to 12.

#### ***Respective responsibilities of trustees and examiner***

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

#### ***Basis of independent examiner's report***

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### ***Independent examiner's statement***

In connection with my examination, no matter has come to my attention, which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;



Aflah Accounting Solutions  
Unit 8, 122-126 Coldharbour Lane  
Hayes, Middlesex

**Date: 02/12/ 2022**



# DARUSSALAM CULTURAL CENTRE LTD

## Statement of Financial Activities

For the year ending 31 March 2022

	Notes	General funds £	2022 Total £	2021 Total £
<i>Incoming resources</i>				
From charitable activities	2	233,163	233,163	368,404
Investment income	2	-	-	-
<b>Total incoming resources</b>		<b>233,163</b>	<b>233,163</b>	<b>368,404</b>
<i>Resources expended</i>				
Charitable activities	3	147,031	147,031	243,536
Governance costs	4	1,000	1,000	1,013
<b>Total Resources Expended</b>		<b>148,031</b>	<b>148,031</b>	<b>244,549</b>
Net resources for the year		85,131	85,131	123,854
Fund balances at 1 April 2021		1,804,005	1,804,005	1,680,151
<b>Fund balances at 31 March 2022</b>		<b>1,889,136</b>	<b>1,889,136</b>	<b>1,804,005</b>

# DARUSSALAM CULTURAL CENTRE LTD

## Balance Sheet

For the year ending 31 March 2022

	Notes	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Tangible assets	6		1,586,723		1,592,629
<b>Current Assets:</b>					
Debtors	7		29,573		29,573
Cash at bank and in hand			273,840		182,803
			<u>303,413</u>		<u>212,376</u>
<b>Creditors: amounts falling due within one year</b>	8		<u>(1,000)</u>		<u>(1,000)</u>
<b>Current Assets less current liabilities</b>			<u>302,413</u>		<u>211,376</u>
<b>Creditor: Amounts falling due more than one year</b>	9		<u>-</u>		<u>-</u>
			<u>302,413</u>		<u>211,376</u>
<b>Net Current Assets</b>			<u>1,889,136</u>		<u>1,804,005</u>
<b>Funds:</b>					
Balance for the year			85,131		123,854
Balance brought forward			1,804,005		1,680,151
			<u>1,889,136</u>		<u>1,804,005</u>

For the financial year ended 31 March 2022, the company was entitled to exemption from audit under s477 of the Companies Act 2006; and no notice has been deposited under s476.

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

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

The financial statements on pages 7 to 12 were approved by the board and signed on their behalf by:



Ibrahim Adan Said  
Treasurer

Date: 02 December 2022

# **DARUSSALAM CULTURAL CENTRE LTD**

## **Notes to the Accounts**

**For the year ending 31 March 2022**

### **1 Accounting Policies**

#### *1.1 Basis of accounting*

The financial statements have been prepared under the historical cost convention, and have been prepared in accordance with the Statement of Recommended Practice, *Accounting and Reporting by Charities* (Revised SORP 2005) and the Financial Reporting Standard for Smaller Entities.

#### *1.2 Incoming Resources*

Grants and Incomes are recognised on accruals basis.

Incoming resources are reported gross.

#### *1.3 Resources Expended*

Resources expended are included in the Statement of Financial Activities on accruals basis, inclusive of any VAT that cannot be recovered.

Expenditure that is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of those resources.

#### *1.4 Depreciation*

Tangible fixed assets are stated at cost less depreciation.

Provision for depreciation of Land & Buildings held by the charity is made at an annual rate of 0% While the depreciation of Vans and Office equipment held at the end of the financial year at the rate of 20% per annum.

# DARUSSALAM CULTURAL CENTRE LTD

## Notes to the Accounts

For the year ended 31 March 2022

### 2. Grants and Incomes

	General Funds £	2022 Total £	2021 Total £
Donations and similar incoming resources	229,715	229,715	259,407
	-	-	-
	-	-	-
Funeral reimbursement	-	-	97,957
	-	-	-
	-	-	-
	-	-	-
Sundries Income	3,448	3,448	11,040
	-	-	-
Total Incoming Resources	233,163	233,163	368,404

### 2. Investment Income

	General Funds £	2022 Total £	2021 Total £
Interest receivable	-	-	-
	-	-	-
Total Incoming Resources	233,163	233,163	368,404

# DARUSSALAM CULTURAL CENTRE LTD

## Notes to the Accounts

For the year ending 31 March 2022

### 3a. Direct Outgoing Expenditure

	Outgoing expenditure £	2022 Total £	2021 Total £
Wages and National Insurance	42,370	42,370	57,844
National Insurance Contribution & Tax	2,241	2,241	-
Funeral & Burial Services expenses	2,356	2,356	117,356
Pension	331	331	364
Training and Consultancy	1,455	1,455	2,053
Gas, Electricity & Water	9,351	9,351	8,109
Postage, Printing & publication	6,235	6,235	2,784
Maintenance, Repairs & Renovation	5,043	5,043	8,188
Masjid Construction	51,846	51,846	-
Removals & Disposals	3,128	3,128	4,958
Website hosting	300	300	950
Bank charges	4,398	4,398	246
Telephone, fax, Internet	1,781	1,781	1,551
Volunteers expenses	-	-	27,154
Donations	1,707	1,707	-
Masjid Centre facilities expenses	1,726	1,726	1,014
Miscellaneous	755	755	299
Depreciation	5,906	5,906	7,382
Subscriptions	2,468	2,468	-
	<u>143,397</u>	<u>143,397</u>	<u>240,252</u>

### 3b. Support Costs

	Outgoing expenditure £	2022 Total £	2021 Total £
Van & Building Insurance	3,634	3,634	3,284
Management & Administration	-	-	-
	<u>3,634</u>	<u>3,634</u>	<u>3,284</u>
Total Charitable Activities	<u>147,031</u>	<u>147,031</u>	<u>243,536</u>

### 4. Governance

	Outgoing expenditure £	2022 Total £	2021 Total £
Audit and Accountancy	1,000	1,000	1,013
Legal and Professional	-	-	-
	<u>1,000</u>	<u>1,000</u>	<u>1,013</u>
Total Resources Expended	<u>148,031</u>	<u>148,031</u>	<u>244,549</u>

**DARUSSALAM CULTURAL CENTRE LTD**

**Notes to the Accounts**

**For the year ending 31 March 2022**

**5 Paid employees**

5.1	<i>Staff costs</i>	2022 £	2021 £
	Gross wages salaries and benefits in kind	42,370	57,256
	Employers National Insurance costs	2,241	588
		<u>44,611</u>	<u>57,844</u>

5.2 *Number of employees*

The average monthly number of employees during the year was:	2022 Number	2021 Number
Charitable activities	4.00	3.00
	<u>4.00</u>	<u>3.00</u>

**6 Tangible Fixed Assets**

	<b>Ambulance Vans</b>	<b>Land &amp; Buildings</b>	<b>Office Equipment</b>
	£	£	£
<b>Cost</b>			
At 1 April 2021	34,724	1,563,100	2,188
Additions	-	-	-
At 31 March 2022	<u>34,724</u>	<u>1,563,100</u>	<u>2,188</u>
<b>Depreciation</b>			
At 1 April 2021	6,945	-	438
Charged in the Year	5,556	-	350
At 31 March 2022	<u>12,501</u>	<u>-</u>	<u>788</u>
<b>Net Book Value</b>			
At 31 March 2022	<u>22,223</u>	<u>1,563,100</u>	<u>1,400</u>
At 31 March 2021	<u>27,779</u>	<u>1,563,100</u>	<u>1,750</u>

**7 Debtors**

	2022 £	2021 £
Quba Masjid	19,810	19,810
Al-Furqan Education	8,763	18,763
Ali Salafi	1,000	1,000
	<u>29,573</u>	<u>39,573</u>

**8 Creditors – Amounts falling due within one year**

	2022 £	2021 £
Accountancy fee for 2021/22	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

**9 Creditor - Amounts falling due more than one year**

	2022 £	2021 £
Other creditors (Contractors)	-	-
	<u>-</u>	<u>-</u>