

**DARUSSALAM CULTURAL CENTRE LTD**

**FINANCIAL STATEMENTS & TRUSTEE REPORTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**Charity Registration Number: 1134548**

# DARUSSALAM CULTURAL CENTRE LTD

## Contents

For the year ended 31 March 2024

	Page
Legal and administrative information	1
Trustees' report	2-5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9-12

## **DARUSSALAM CULTURAL CENTRE LTD**

### **Legal and Administrative Information**

**For the year ended 31 March 2024**

<b>Status:</b>	<b>Registered Charity &amp; Company Limited by Guarantee</b>	
<b>Company number:</b>	<b>06844380</b>	
<b>Charity Number:</b>	<b>1134548</b>	
<b>Registered Office &amp; Business Address:</b>	<b>North Hyde House North Hyde Wharf Hayes Road Middlesex, UB2 5NS</b>	
<b>Trustees:</b>	<b>Mr. Abdullahi Hussein</b>	<b>Chairman</b>
	<b>Mr. Muumin Abdilqadir Ali</b>	<b>Vice Chair</b>
	<b>Mr. Ibrahim Adan Said</b>	<b>Treasurer</b>
	<b>Mr. Said Said</b>	<b>Member</b>
	<b>Mr. Ahmed Abdi Aden</b>	<b>Member</b>
<b>Bankers:</b>	<b>HSBC Bank, Southall Branch 1 Regina Road Southall, Middlesex UB2 5PL</b>	
<b>Accountants:</b>	<b>Aflah Accounting Services Unit 9, 194 Fore Street London N18 2JB</b>	

# **DARUSSALAM CULTURAL CENTRE LTD**

## **Trustees' Report**

For the year ended 31 March 2024

The Trustees have pleasure in presenting their Annual Report and Accounts for the year ended 31 March 2024.

### **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 2024.

## **DARUSSALAM CULTURAL CENTRE LTD**

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

For the year ended 31 March 2024

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

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

- Quranic Studies
- Hifz Classes: 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 social matters.
- Lectures and classes for youth – there are weekly & monthly lectures, sporting activities and gathering organised for the benefit of youth.
- Regular workshops and lessons held for the benefit of youth to guide them away from crime, anti-social behaviour, drugs, gangs and bullying.
- Conferences, lectures and Islamic seminars were held for the benefit of the community in the mosque throughout the year.
- 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.
- GCSE and A -levels exam preparation and workshops hosted to support students taking these exams.
- NHS Health checks hosted by the charity for the benefit of the local community and congregation – diabetes, blood pressure checks, vaccinations etc.

## DARUSSALAM CULTURAL CENTRE LTD

### Trustees' Report (continued)

For the year ended 31 March 2024

#### 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:

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. **Funeral Services** – Darussalam arranges and provides funeral services that follows Islamic guidelines for the local Muslim community.
3. **Marriage Services:** - DMCC continues to provide facilities for the purpose of walimah/ Nikah.
4. **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.
5. **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.

The trustees firstly thank Allah (SWT) and then the Charity staff, volunteers and the community without whose support we would not have been able to continue our work.

## **DARUSSALAM CULTURAL CENTRE LTD**

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

For the year ended 31 March 2024

#### **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 20<sup>th</sup> December 2024 and signed on their behalf by:

**Chairman**  
**Abdullahi Hussein**

**Date: 20/12/2024**

## **DARUSSALAM CULTURAL CENTRE LTD**

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

**For the year ended 31 March 2024**

I report on the accounts of the charity for the year ended 31 March 2024, 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.

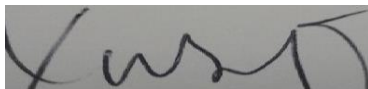
#### ***Basis of independent examiner's report***

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 Services  
Unit 9, 194 Fore Street  
London

**Date: 20/12/ 2024**

N18 2JB



**DARUSSALAM CULTURAL CENTRE LTD****Statement of Financial Activities****For the year ending 31 March 2024**

	Notes	General funds £	2024 Total £	2023 Total £
<b><i>Incoming resources</i></b>				
From charitable activities	2	386,732	386,732	366,831
Investment income	2	-	-	-
<b>Total incoming resources</b>		<b>386,732</b>	<b>386,732</b>	<b>366,831</b>
<b><i>Resources expended</i></b>				
Charitable activities	3	275,134	275,134	235,639
Governance costs	4	1,000	1,000	1,000
<b>Total Resources Expended</b>		<b>276,134</b>	<b>276,134</b>	<b>236,639</b>
Net resources for the year		110,598	110,598	130,192
Fund balances at 1 April 2023		2,019,328	2,019,328	1,889,136
<b>Fund balances at 31 March 2024</b>		<b>2,129,926</b>	<b>2,129,926</b>	<b>2,019,328</b>

**DARUSSALAM CULTURAL CENTRE LTD**

**Balance Sheet**

**For the year ending 31 March 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	6	1,718,891	1,696,990
<b>Current Assets:</b>			
Debtors	7	4,763	12,573
Cash at bank and in hand		<u>407,271</u>	<u>310,765</u>
		412,034	323,338
<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>411,034</u>	<u>322,338</u>
<b>Creditor: Amounts falling due more than one year</b>	9	<u>-</u>	<u>-</u>
		411,034	322,338
<b>Net Current Assets</b>		<u>2,129,926</u>	<u>2,019,328</u>
<b>Funds:</b>			
Balance for the year		110,598	130,192
Balance brought forward		<u>2,019,328</u>	<u>1,889,136</u>
		<u>2,129,926</u>	<u>2,019,328</u>

For the financial year ended 31 March 2024, 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: 20 December 2024

# **DARUSSALAM CULTURAL CENTRE LTD**

## **Notes to the Accounts**

**For the year ending 31 March 2024**

### **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 held at the end of the financial year at the rate of 20% and Plant & equipment 8% respectively per annum reducing balance basis.

# DARUSSALAM CULTURAL CENTRE LTD

## Notes to the Accounts

For the year ended 31 March 2024

### 2. Grants and Incomes

	General Funds £	2024 Total £	2023 Total £
Donations and similar incoming resources	294,981	294,981	296,221
	-	-	-
	-	-	-
Rent receivable	5,788	5,788	-
	-	-	-
	-	-	-
Sundries Income	85,964	85,964	70,610
	-	-	-
Total Incoming Resources	386,732	386,732	366,831

### 2. Investment Income

	General Funds £	2024 Total £	2023 Total £
Interest receivable	-	-	-
	-	-	-
Total Incoming Resources	386,732	386,732	366,831

# DARUSSALAM CULTURAL CENTRE LTD

## Notes to the Accounts

For the year ending 31 March 2024

### 3a. Direct Outgoing Expenditure

	Outgoing expenditure £	2024 Total £	2023 Total £
Wages and National Insurance	54,556	54,556	99,802
National Insurance Contribution & Tax	1,425	1,425	-
Funeral & Burial Services expenses	-	-	37,251
Pension	146	146	-
Training and Consultancy	1,623	1,623	2,031
Gas, Electricity & Water	18,006	18,006	22,193
Postage, Printing & publication	14,297	14,297	8,200
Maintenance, Repairs & Renovation	63,277	63,277	24,843
Masjid Construction	-	-	3,312
Removals & Disposals	6,423	6,423	5,329
Website hosting & Software	2,060	2,060	1,380
Bank charges	4,145	4,145	5,230
Telephone, fax, Internet	4,838	4,838	5,629
Volunteers expenses	73,838	73,838	9,642
Youth Activities	12,500	12,500	-
Purchases	7,595	7,595	-
Miscellaneous	411	411	-
Depreciation	5,867	5,867	4,725
Subscriptions	770	770	2,080
	<u>271,774</u>	<u>271,774</u>	<u>231,645</u>

### 3b. Support Costs

	Outgoing expenditure £	2024 Total £	2023 Total £
Van & Building Insurance	3,361	3,361	3,994
Management & Administration	-	-	-
	<u>3,361</u>	<u>3,361</u>	<u>3,994</u>
Total Charitable Activities	<u>275,134</u>	<u>275,134</u>	<u>235,639</u>

### 4. Governance

	Outgoing expenditure £	2024 Total £	2023 Total £
Audit and Accountancy	1,000	1,000	1,000
Legal and Professional	-	-	-
	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total Resources Expended	<u>276,134</u>	<u>276,134</u>	<u>236,639</u>

**DARUSSALAM CULTURAL CENTRE LTD**

**Notes to the Accounts**

**For the year ending 31 March 2024**

**5 Paid employees**

5.1	<i>Staff costs</i>	2024 £	2023 £
	Gross wages salaries and benefits in kind	54,556	99,802
	Employers National Insurance costs	1,425	-
		<u>55,981</u>	<u>99,802</u>

5.2 *Number of employees*

The average monthly number of employees during the year was:	2024 Number	2023 Number
Charitable activities	6.00	4.00
	<u>6.00</u>	<u>4.00</u>

**6 Tangible Fixed Assets**

	<b>Ambulance Vans</b>	<b>Land &amp; Buildings</b>	<b>Plant &amp; Equipment</b>
	£	£	£
<b>Cost</b>			
At 1 April 2023	34,724	1,678,092	2,188
Additions	-	-	27,768
At 31 March 2024	<u>34,724</u>	<u>1,678,092</u>	<u>29,956</u>
<b>Depreciation</b>			
At 1 April 2023	16,946	-	1,068
Charged in the Year	3,556	-	2,311
At 31 March 2024	<u>20,502</u>	<u>-</u>	<u>3,379</u>
<b>Net Book Value</b>			
At 31 March 2024	<u>14,222</u>	<u>1,678,092</u>	<u>26,577</u>
At 31 March 2023	<u>17,778</u>	<u>1,678,092</u>	<u>1,120</u>

**7 Debtors**

	2024 £	2023 £
Quba Masjid	-	7810
Al-Furqan Education	3,763	3,763
Ali Salafi	1,000	1,000
	<u>4,763</u>	<u>12,573</u>

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

	2024 £	2023 £
Accountancy fee for 2023/24	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

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

	2024 £	2023 £
	-	-
	<u>-</u>	<u>-</u>