

# DARUS SALAM MOSQUE & ISLAMIC CENTRE

England & Wales - Charity number 1181237

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-12-18

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

## Contact

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**Address** 41 - 47 Slade Lane  
Manchester  
M13 0QJ

**Phone** 0161 225 7129

**Email** [info@darussalammosque.org](mailto:info@darussalammosque.org)

**Website** [www.DarusSalamMosque.org](http://www.DarusSalamMosque.org)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE;1.TO ADVANCE THE ISLAMIC FAITH IN ACCORDANCE WITH THE TEACHINGS OF THE HOLY QURAN AND THE SUNNAH OF THE PROPHET MUHAMMAD (PEACE BE UPON HIM) IN THE MANCHESTER AREA FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS AND PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS.

**Activities:** Faith based charity, providing a place of worship daily and a place to celebrate religious festivals.

## Classification

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- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- Manchester City

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£219,928	£124,954	-	-
2023-12-31	£116,565	£63,418	-	-
2022-12-31	£104,106	£67,275	-	-
2021-12-31	£94,655	£41,702	-	-
2020-12-31	£58,697	£45,564	-	-

## Trustees

Name	Role	Appointed
DURUD ALI		2018-11-01
Imadul Imam Chowdhury		2020-08-22
MD Mahbubur Rahman		2020-02-09
MD SHAHED HOSSAIN		2018-11-01
Md Manjurul Shaheed		2026-05-22
Mohammed Hasan Ahmed		2024-01-15
mohammed ekram ullah		2026-05-22

**DARUS SALAM MOSQUE & ISLAMIC CENTRE**

England & Wales - Charity number 1181237

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# Accounts

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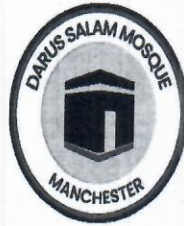


**ZAHEER & COMPANY**

CHARTERED CERTIFIED ACCOUNTANTS

# **Darus Salam Mosque & Islamic Centre**

## **Annual Accounts December 2024**



41 - 47 Slade Lane  
Longsight  
Manchester  
M13 0QJ

Email: [Official@DarusSalamMosque.Org](mailto:Official@DarusSalamMosque.Org)  
<https://darussalammosque.org/>

Charity Registration: 118 1237

**ACCA**

# DARUS SALAM MOSQUE AND ISLAMIC CENTRE

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# **DARUS SALAM MOSQUE AND ISLAMIC CENTRE**

## **TRUSTEES AND PROFESSIONAL ADVISORS**

**TRUSTEES:** MOHAMMED ABDUR RAHMAN  
DURUD ALI  
IMADUL IMAM CHOWDHURY  
REJAUL KORIM SUHEL  
MD MAHBUBUR RAHMAN  
KHALID AHMED  
MD SHAHED HOSSAIN  
MOHAMMED HASAN AHMED  
AMDADUL HAQUE

**BUSINESS ADDRESS:** 41-47 SLADE LANE  
LONGSIGHT  
MANCHESTER  
M13 0QJ

**BANKERS:** BARCLAYS BANK  
LEICESTER  
LE87 2BB

THE CO-OPERATIVE BANK  
BUSINESS CUSTOMER SERVICES  
PO BOX 4931  
SWINDON  
SN4 4PL

**ACCOUNTANTS:** ZAHEER AND COMPANY  
63 KINGSWAY  
BURNAGE  
MANCHESTER  
M19 2LL



## **Trustees Report 2024**

### **Darus Salam Mosque and Islamic Centre (January 1<sup>st</sup> 2024 – December 31<sup>st</sup> 2024):**

The trustees of Darus Salam Mosque and Islamic Centre present their annual report and financial statements for the period ended 31 December 2024 and confirm they comply with the Charities Act 2011, the trust deed and the Charities SORP (FRS 102) requirements.

### **Structure, Governance and Management**

#### Governing Document:

Darus Salam Mosque and Islamic Centre is a charity, and it was registered with the Charity Commission on 18th December 2018 under charity number 1181237.

#### Organisational Structure:

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and unless approved by the Board, they receive no remuneration. The trustees meet and are responsible for decisions taken in relation to activities provided by the charity.

#### Recruitment and Appointment of Trustees:

The existing trustees are responsible for the recruitment and appointment of new trustees.

#### Risk Management:

The trustees assess the risks the charity faces on an ongoing basis and manage them throughout the year. The charity has policies and procedures in place to ensure that risks are reduced.

### **Objectives and activities**

#### Objectives:

To advance the Islamic religion in accordance with the teachings of the Holy Quran and Sunnah of the Prophet Muhammed (peace and blessings be upon him; PBUH).

To offer individual and communal daily prayers (more commonly known as ‘the salah’).

To offer the communal prayer made on Fridays (more commonly known as ‘the Jumuah Prayer’).

To offer regular communal gatherings for the remembrance of Allah (God) and for the recitation reflection of the Holy Qur’an.

The collective offering of peace and blessings upon the Prophet Muhammad (PBUH) both immediately following the communal daily prayers and the communal Friday prayer and otherwise.

To offer the communal funeral prayer (more commonly known as ‘janazaa’);

Offer other prayer meetings, lectures and educational and/or religious events as the members may decide from time to time.



To act as a resource for young people up to the age of 18 living in Manchester by providing advice and assistance and organising programmes of physical, educational, and other activities as a means of:

- a) advancing in life and helping young people by developing their skills, capacities, and capabilities to enable them to participate in society as independent, mature and responsible individuals.
- b) advancing education.
- c) relieving unemployment.
- d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.
- e) the relief of those in need by reason of their age, ill health, disability, or financial hardship.

### **Use of volunteers**

The trustees do not have regular volunteers for the whole year however, the trustees themselves encourage local centres to use and develop volunteers.

### **Activities and Achievements**

#### How our activities deliver public benefit:

Between 1<sup>st</sup> January 2024 and 31<sup>st</sup> December 2024, the following outcomes were achieved:

1. **Education, prayers, and community gatherings** continued throughout 2024, with steady growth in attendance and engagement from the local community.
2. **Daily religious educational classes** took place both face-to-face and remotely, led by qualified and experienced teachers. Classes were offered to children between the ages of 4 to 16 as well as adults. Demand for adult learning, particularly in Qur'an studies and Islamic history, increased this year.
3. **Face-to-face and remote programmes** were delivered throughout the year, including lectures hosted by renowned scholars and religious experts. In 2024, the Charity hosted a total of 78 lectures, including 7 structured series and 5 sisters-only programmes, with an estimated combined attendance of over 1,000 people.
4. **Student achievements** continued to be recognised. Awards were given to children and young people at the Madrasah who demonstrated commitment, dedication, and excellence in their studies.
5. **Community recognition awards** were again presented to members of the local community who had gone 'above and beyond' in serving and supporting others.
6. **'Cool Down Friday'** continued to be a popular event for children and adults to relax and socialise at the end of the week.
7. **Mental wellbeing support** remained in high demand, with a qualified counsellor offering ongoing sessions. These were particularly accessed by the elderly, those grieving a loved one, and young adults (aged 18–30).
8. The Charity supported **new Muslims** physically, mentally, and spiritually. In 2024, one individual embraced Islam (took shahadah) with the support of the mosque community.
9. **Lectures and guest speaker events** attracted attendees from Manchester and beyond. These were held on a very regular basis throughout the year, with engagement continuing to grow both in-person and online.
10. The **children's youth club** expanded further with activities such as football, arts and crafts, pool, and table tennis, supported by volunteers.
11. The Charity's **social media presence** continued to grow significantly. By the end of 2024, our content had reached over 54,000 views on YouTube and 1 million views on Instagram, with steady growth across all other channels. Volunteers gained valuable experience in digital content creation and media management.



12. **Communal iftars during Ramadan** were again organised, attended by local residents, people experiencing poverty, and those without homes. Food parcels were provided both in person and via volunteer delivery for those unable to attend.
13. The **Ramadan Conference** returned for a second year, featuring talks, workshops, and panel discussions. This built on the success of 2023 and welcomed greater community participation.
14. **The Mosque Expansion Project** achieved a major milestone in 2024 with the completion of Phase One, which has already resulted in increased capacity for attendees. This has allowed more people to benefit from prayers, classes, and events, and has improved the overall experience with additional resources and facilities now available. The Charity is currently awaiting planning permission for further developments as part of the next stages of expansion.
15. The **second annual Careers Fair** was held, attracting over 200 young people. It was attended by local professionals, businesses, and community leaders, including the local Member of Parliament. Feedback showed that the event was both inspirational and practical for young people and their families.
16. The **men's football club** continued to thrive, with strong participation across different ages, ethnicities, and socio-economic backgrounds.
17. The **women's study circle** expanded into new areas of learning, covering topics on creed and monotheism led by scholars. These sessions helped engage and empower sisters within the community.
18. A new **book club** was launched, focusing on Islamic creed ('aqeedah) and the concept of monotheism. This initiative has provided structured learning and discussion opportunities.
19. **School holiday programmes** were introduced to provide children and families with meaningful engagement during breaks. Notably, in the Christmas holidays, the Charity hosted a special 10-night series with 10 lectures on the biography of Prophet Muhammad (peace be upon him).
20. New initiatives included **coffee evenings for elders**, creating a warm and social environment for older members of the community to connect and combat isolation.
21. The Charity collaborated with **other local mosques** to organise **community litter-picking initiatives**, encouraging civic responsibility and environmental stewardship.
22. **Health and wellbeing initiatives** were expanded through a partnership with the Muslim Council of Britain (MCB), the British Islamic Medical Association (BIMA), and local doctors. Together, we delivered a **'Lifesavers' course**, where community members were trained in CPR and essential first-aid skills. This initiative has empowered the community with knowledge that could help save lives.
23. A new **podcast was launched on Spotify**, delivering Islamic talks, reflections, and reminders in an accessible format. This has proven especially popular with younger audiences and has become an important tool for digital outreach.
24. **Qur'an memorisation (Hifz) programmes** continued to grow, with several students making significant progress. Parents and families were engaged in supporting the children on their memorisation journeys, with some completing substantial portions of the Qur'an.
25. **Family workshops** were introduced on themes such as Islamic parenting, building strong households, and raising children in a modern context. These sessions provided practical advice rooted in faith.
26. **Qiyam and night prayers** were organised outside of Ramadan, particularly for youth. These spiritual gatherings combined worship, motivational reminders, and time for reflection, strengthening bonds between attendees and their faith.
27. **Health awareness workshops** were delivered throughout the year, covering important topics such as diabetes prevention, nutrition, and mental health, in collaboration with medical professionals.
28. A focus on **environmental sustainability** was introduced. The mosque took steps to reduce plastic waste during events, encouraged recycling, and promoted energy-saving initiatives as part of its responsibility towards the environment.
29. Overall, the Charity continues to grow in its reach and impact. The combined attendance across in-person classes, events, and programmes in 2024 is estimated at over 3,000 individuals, with digital reach extending to millions worldwide.



## **Financial Review**

### Reserves policy:

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet three months operating costs of the Centre.



### Statement of trustees' responsibilities

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

Select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP (FRS 102);

Make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping 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, and the provisions of the trust deed.

They 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 for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:

Khalid Ahmed

Trustee and Secretary of Darus Salam Mosque and Islamic Centre

# **DARUS SALAM MOSQUE AND ISLAMIC CENTRE for the year ended 31 12 2024**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF DARUS SALAM MOSQUE AND ISLAMIC CENTRE**

I report on the accounts of the Darus Salam Mosque and Islamic Centre, registered charity number 1181237 for the accounts year ended 31st December 2024 which are set out on pages 7 to 12.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation for the accounts in accordance with the requirement of the Charities Act 2011 ("the Act"). The charity's 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.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act)
- to follow the procedures laid down in the General Directions given by the Charity Commission
- (under section 145(5)(b) of the Act); and in accordance FRS 102 SORP
- 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 Commissioners. An examination includes 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 I do not express an audit opinion on the view given by the accounts.

### **INDEPENDENT EXAMINER'S STATEMENT:**

In connection with our examination, no matter has come to my attention;

(1) which gives me reasonable cause to believe that any material respect the requirements

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. Farroukh Zaheer (FCCA)  
Zaheer and Company  
Chartered Certified Accountants  
63 Kingsway  
Burnage  
Manchester  
M19 2LL  
Date:

**Darus Salam Mosque and Islamic Centre  
Receipt and Expenditure Account  
for the year ended 31 12 2024**

	Notes	2024			2023 Total	
		Unrestricted funds £	Restricted funds £	Endowment £		Total £
<b>INCOME AND ENDOWMENTS</b>						
DONATIONS AND LEGACIES	1	196,184	-	-	196,184	104,665
FEEs AND REGISTRATIONS	1	21,944	-	-	21,944	7,100
RENTAL INCOME	1	1,800	-	-	1,800	4,800
<b>TOTAL INCOME</b>		<b>219,928</b>	<b>-</b>	<b>-</b>	<b>219,928</b>	<b>116,565</b>
<b>LESS: EXPENDITURE</b>						
EXPENDITURE ON RAISING FUNDS	4	1,463	-	-	1,463	1,272
EXPENDITURE ON CHARITABLE ACTIVITIES	4.1	123,491	-	-	123,491	62,146
<b>TOTAL EXPENDITURE</b>		<b>124,954</b>	<b>-</b>	<b>-</b>	<b>124,954</b>	<b>63,418</b>
<b>NET INCOME / EXPENDITURE</b>		<b>94,974</b>	<b>-</b>	<b>-</b>	<b>94,974</b>	<b>53,147</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>355,902</b>	<b>-</b>	<b>-</b>	<b>355,902</b>	<b>302,755</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>450,876</b>	<b>-</b>	<b>-</b>	<b>450,876</b>	<b>355,902</b>

**Darus Salam Mosque and Islamic Centre**  
**Balance Sheet**  
**As at 31st December 2024**

	Notes	2024		2023	
		£	£	£	£
<b><u>FIXED ASSETS</u></b>					
Tangible Assets	5		398,987		366,080
			398,987		366,080
<b><u>CURRENT ASSETS</u></b>					
Cash at bank and in hand	6	56,556		80,197	
		56,556		80,197	
<b><u>CURRENT LIABILITIES</u></b>					
Creditors: amount falling due within one year	7	2,667		88,375	
		2,667		88,375	
NET CURRENT ASSETS			53,889		(8,178)
<b><u>TOTAL ASSET LESS CURRENT LIABILITIES</u></b>					
			452,876		357,902
Creditors: amount falling due more than one year			2,000		2,000
<b>TOTAL NET ASSETS</b>			450,876		355,902
<b><u>THE FUNDS OF THE CHARITY:</u></b>					
Unrestricted Funds:	8		450,876		355,902
Restricted Funds:			-		-
<b>TOTAL CHARITY FUNDS</b>			450,876		355,902

For the year ending 31st December 2024 the charity was entitled to exemption from audit under charities Act 2011.

Trustees' responsibility:

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

The accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006, with the Financial Reporting Standard for Smaller Entities (effective April 2008) and FRS 102 SORP. The Charity is subject to Independent Examination under charity legislation, and the report is on page '4'.

Approved on behalf of the Board

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.

Trustee(s):

MOHAMMED ABDUR RAHMAN

**Darus Salam Mosque and Islamic Centre**  
**Notes to the Accounts**  
**for the year ended 31.12.2024**

<b>Note: 1</b>	<b>2024</b>				<b>2023</b>
	<b>INCOME AND ENDOWMENTS</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>
Donations and Legacies	196,184	-	-	196,184	104,665
Fees and Registration	21,944	-	-	21,944	7,100
Rental Income	1,800	-	-	1,800	4,800
	<u>219,928</u>	<u>-</u>	<u>-</u>	<u>219,928</u>	<u>116,565</u>

**Note: 2**  
**ACCOUNTING POLICIES**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with Recommended Accounting Practice 2015', (FRS 102 SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRSSSE SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

**Accounting convention**

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is mainly dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing of donations.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

**Recognition of liabilities and expenditure**

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

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of Statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, and others are apportioned on an appropriate basis.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

**Note: 2.1****LIABILITY TO TAXATION**

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

**Note: 3****STAFF COSTS**

	<b>2024</b>			<b>Total</b>	<b>2023</b>
					<b>Total</b>
Gross Salaries	28,051	-	-	28,051	25,434
	<u>28,051</u>	<u>-</u>	<u>-</u>	<u>28,051</u>	<u>25,434</u>

The average numbers of employees during the year were:

	<b>Number</b>	<b>Total</b>	<b>Total</b>
Administration	2	2	2
Volunteers	11	11	11

**Note: 3.1****TRUSTEES REMUNERATION**

All trustees provide their services to the charity free of charge without any remuneration.

**Note: 4****EXPENDITURE ON RAISING FUNDS**

	<b>Basis of allocation</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>	<b>Total</b>
Events Expenditure	Usage	350	-	-	350	359
Printing, Postage & Stationery	Usage	1,113	-	-	1,113	913
		<u>1,463</u>	<u>-</u>	<u>-</u>	<u>1,463</u>	<u>1,272</u>

**Note: 4.1****EXPENDITURE ON CHARITABLE ACTIVITIES**

Wages and Salaries	Usage	28,051	-	-	28,051	25,434
Accountancy	Usage	780	-	-	780	780
Legal & Professional	Usage	10,760	-	-	10,760	917
<b>SUPPORT COSTS:</b>						
Repairs & Maintenance	Usage	36,638	-	-	36,638	12,770
Social Media & Advertising	Usage	189	-	-	189	500
Insurance	Usage	1,352	-	-	1,352	1,280
Lighting and Heating	Usage	10,110	-	-	10,110	4,321
Rent and rates	Usage	2,777	-	-	2,777	2,072
Telephone & Internet	Usage	500	-	-	500	364
Depreciation	Usage	8,027	-	-	8,027	2,220
Bank Charges	Usage	1,854	-	-	1,854	1,733
Cleaning	Usage	150	-	-	150	766
Tutor Cost	Usage	9,106	-	-	9,106	6,720
Equipment rental	Usage	719	-	-	719	-
Subscriptions & Licence fees	Usage	348	-	-	348	-
Guest Speakers	Usage	4,190	-	-	4,190	-
Health & safety	Usage	49	-	-	49	-
Food	Usage	7,520	-	-	7,520	-
Sundries	Usage	372	-	-	372	1,032
IT Expense	Usage	-	-	-	-	1,238
		<u>123,491</u>	<u>-</u>	<u>-</u>	<u>123,491</u>	<u>62,146</u>

**Note: 5**

	Building	Fixtures & Fittings	Office Equipment	Total	2023
<b>TANGIBLE ASSETS:</b>					
<b>Cost</b>					
At 1st Jan 2024	353,501	17,969	6,505	377,975	250,797
Addition	-	40,935		40,935	127,178
At 31st Dec 2024	<u>353,501</u>	<u>58,904</u>	<u>6,505</u>	<u>418,910</u>	<u>377,975</u>
<b>Depreciation</b>					
At 1st Jan 2024	-	9,871	2,025	11,896	9,676
Charge for the year		7,355	672	8,027	2,220
At 31st Dec 2024	<u>-</u>	<u>17,226</u>	<u>2,697</u>	<u>19,923</u>	<u>11,896</u>
<b>Net Book Value</b>					
At 31st Dec 2024	<u>353,501</u>	<u>41,678</u>	<u>3,808</u>	<u>398,987</u>	<u>398,987</u>
At 31st Dec 2023	<u>226,823</u>	<u>8,098</u>	<u>4,480</u>	<u>239,401</u>	<u>239,401</u>

**Note: 6**

CASH AT BANK AND IN HAND	2024	2023
Cash at bank and in hand	56,556	80,197
	<u>56,556</u>	<u>80,197</u>

**Note: 7****CREDITORS: Amount falling due within one year**

Accruals	850	780
Creditors	1,817	87,595
	<u>2,667</u>	<u>88,375</u>

**CREDITORS: Amount falling due more than one year**

Qard e Husn	2,000	2,000
	<u>2,000</u>	<u>2,000</u>

**Note: 8****ACCUMULATED FUNDS**

	Unrestricted	Restricted	Endowment	Total	2023
Opening Funds as at 01/01/2024	355,902	-	-	355,902	302,755
Net income/expenditure	94,974	-	-	94,974	53,147
Closing funds as at 31/12/2024	<u>450,876</u>	<u>-</u>	<u>-</u>	<u>450,876</u>	<u>355,902</u>

**DARUS SALAM MOSQUE & ISLAMIC CENTRE**

England & Wales - Charity number 1181237

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# Accounts

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**ZAHEER & COMPANY**

CHARTERED CERTIFIED ACCOUNTANTS

## Darus Salam Mosque & Islamic Centre

### Annual Accounts December 2023



41 - 47 Slade Lane  
Longsight  
Manchester  
M13 0QJ

Email: [Official@DarusSalamMosque.Org](mailto:Official@DarusSalamMosque.Org)  
<https://darussalammosque.org/>

Charity Registration: 118 1237



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# DARUS SALAM MOSQUE AND ISLAMIC CENTRE

## TRUSTEES AND PROFESSIONAL ADVISORS

TRUSTEES: MOHAMMED ABDUR RAHMAN  
DURUD ALI  
IMADUL IMAM CHOWDHURY  
REJAUL KORIM SUHEL  
SYED MAHBUBUR RAHMAN  
KHALID AHMED  
MD SHAHED HOSSAIN  
MD MAHBUBUR RAHMAN  
AMDADUL HAQUE

BUSINESS ADDRESS: 41-47 SLADE LANE  
LONGSIGHT  
MANCHESTER  
M13 0OJ

BANKERS: BARCLAYS BANK  
LONSIGHT SHOPPING CENTRE  
537 STOCKPORT ROAD  
MANCHESTER  
M12 4JH

AL RAYAN BANK PLC  
PO BOX 12461  
BIRMINGHAM  
B16 6AQ

ACCOUNTANTS: ZAHEER AND COMPANY  
63 KINGSWAY  
BURNAGE  
MANCHESTER  
M19 2LL



## Trustees Report 2023

### Darus Salam Mosque and Islamic Centre (January 2023 – December 2023):

The trustees of Darus Salam Mosque and Islamic Centre present their annual report and financial statements for the period ended 31 December 2023 and confirm they comply with the Charities Act 2011, the trust deed and the Charities SORP (FRS 102) requirements.

### Structure, Governance and Management

#### Governing Document:

Darus Salam Mosque and Islamic Centre is a charity, and it was registered with the Charity Commission on 18th December 2018 under charity number 1181237.

#### Organisational Structure:

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and unless approved by the Board, they receive no remuneration. The trustees meet and are responsible for decisions taken in relation to activities provided by the charity.

#### Recruitment and Appointment of Trustees:

The existing trustees are responsible for the recruitment and appointment of new trustees.

#### Risk Management:

The trustees assess the risks the charity faces on an ongoing basis and manage them throughout the year. The charity has policies and procedures in place to ensure that risks are reduced.

### Objectives and activities

#### Objectives:

To advance the Islamic religion in accordance with the teachings of the Holy Quran and Sunnah of the Prophet Muhammed (peace and blessings be upon him; PBUH).

To offer individual and communal daily prayers (more commonly known as 'the salah').

To offer the communal prayer made on Fridays (more commonly known as 'the Jumuah Prayer').

To offer regular communal gatherings for the remembrance of Allah (God) and for the recitation reflection of the Holy Qur'an.

The collective offering of peace and blessings upon the Prophet Muhammad (PBUH) both immediately following the communal daily prayers and the communal Friday prayer and otherwise.

To offer the communal funeral prayer (more commonly known as 'janazaa');

Offer other prayer meetings, lectures and educational and/or religious events as the members may decide from time to time.



To act as a resource for young people up to the age of 18 living in Manchester by providing advice and assistance and organising programmes of physical, educational, and other activities as a means of:

- a) advancing in life and helping young people by developing their skills, capacities, and capabilities to enable them to participate in society as independent, mature and responsible individuals.
- b) advancing education.
- c) relieving unemployment.
- d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.
- e) the relief of those in need by reason of their age, ill health, disability, or financial hardship.

### **Use of volunteers**

The trustees do not have regular volunteers for the whole year however, the trustees themselves encourage local centres to use and develop volunteers.

### **Activities and Achievements**

#### How our activities deliver public benefit:

Between January 2023 and December 2023, the following outcomes were achieved:

- 1) Education, prayers, and community gatherings took place throughout the year.
- 2) Daily religious educational classes took place throughout the year. Both face-to-face and remote classes were offered led by qualified and experienced teachers. Classes were offered to children between the ages of 4 to 16 and adults.
- 3) Face-to-face and remote programmes, including lectured hosted by religious experts and scholars have taken place throughout the year.
- 4) Outstanding achievements were recognised and rewarded throughout the year; students attending the Madrasah (school) who had demonstrated great commitment, hard-work, dedication, and willingness to learn and succeed received awards.
- 5) Members of the local community in Longsight, Manchester and surrounding areas who have gone 'above and beyond' in serving and supporting the communities received special recognition awards.
- 6) 'Cool Down Friday' continued throughout 2023. The event offers both children and adults an opportunity to get together at the end of the week to relax and socialise with other members of the local community.
- 7) Demand for mental wellbeing support has been high throughout the year. Supported by a qualified counsellor, this service and has continued to be offered to local Muslims. These have particularly been offered to the elderly and people grieving a loved one. Young adults (aged 18-30 years) have also requested mental wellbeing support.
- 8) The Charity has supported people new to the religion of Islam physically, mentally, and spiritually.



- 9) The charity has organised fortnightly lectures with special guests. The number of attendees to these sessions has grown throughout the year and has attracted people from all over the UK.
- 10) Children's youth club has grown and includes football, arts and crafts, pool, and table tennis. This has been supported by volunteers.
- 11) The Charity launched its Instagram, Twitter and LinkedIn accounts in 2022. There has also been an increase in the use of pre-established social media channels including WhatsApp, Facebook, and YouTube. All channels have grown on a monthly basis and have been populated with content to help achieve the charities aims on a regular basis. This has been led by young volunteers who have been looking to gain experience as they enter the world of employment. In total, a combined 11,000 people have followed or subscribed across our various platforms, with views totalling 4 million across all platforms.
- 12) During Ramadan (March to April) the Charity organised communal iftars (the meal of breaking the fast at sunset). This was well-attended by people living in Manchester. It was also attended by people living in poverty and people who were homeless. Food parcels were provided to anyone who wanted to take meals 'home' and were delivered by volunteers to people's homes if they were unable to attend the communal iftar e.g., those living with disabilities.
- 13) A conference took place throughout Ramadan. This was called the Ramadan Series and involved various guests attending and presenting talks and workshops throughout Ramadan.
- 14) The Mosque Expansion project began in 2023. Phase One of the project is expected to be completed by Autumn 2024. Various in person and online fundraising activities took place to support this.
- 15) A careers fair was held for youngsters. Guests included public servants such as doctors and police officers, business people, and politicians. Over 150 young people attended this event. Evaluation activities highlighted that this was received positively by young people and their carers/parents.
- 16) A men's football club was launched in 2023. Demand for this has been high and includes people of various ethnic and socio-economic backgrounds.
- 17) A women's only study circle launched in 2023. Supported by female scholars and students of knowledge, this study circle has grown throughout the year and has engaged with 'hard to reach' communities.

### **Financial Review**

#### Reserves policy:

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet three months operating costs of the Centre.



### Statement of trustees' responsibilities

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

Select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP (FRS 102);

Make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping 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, and the provisions of the trust deed.

They 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 for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:

Khalid Ahmed

Trustee and Secretary of Darus Salam Mosque and Islamic Centre

**DARUS SALAM MOSQUE AND ISLAMIC CENTRE  
for the year ended 31 12 2023**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF DARUS SALAM MOSQUE AND ISLAMIC CENTRE**

I report on the accounts of the Darus Salam Mosque and Islamic Centre, registered charity number 1181237 for the accounts year ended 31st December 2023 which are set out on pages 6 to 12.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation for the accounts in accordance with the requirement of the Charities Act 2011 ("the Act"). The charity's 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.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act)
- to follow the procedures laid down in the General Directions given by the Charity Commission
- (under section 145(5)(b) of the Act); and in accordance FRS 102 SORP
- 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 Commissioners. An examination includes 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 I do not express an audit opinion on the view given by the accounts.

**INDEPENDENT EXAMINER'S STATEMENT:**

In connection with our examination, no matter has come to my attention;

(1) which gives me reasonable cause to believe that any material respect the requirements

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. Farroukh Zaheer (FCCA)  
Zaheer and Company  
Chartered Certified Accountants and Registered Auditors  
63 Kingsway  
Burnage  
Manchester  
M19 2LL  
Date:

**Darus Salam Mosque and Islamic Centre  
 Receipt and Expenditure Account  
 for the year ended 31 12 2023**

	Notes	2023			Total	2022 Total
		Unrestricted funds £	Restricted funds £	Endowment £		
<b>INCOME AND ENDOWMENTS</b>						
DONATIONS AND LEGACIES	1	104,665	-	-	104,665	88,636
FEES AND REGISTRATIONS	1	7,100	-	-	7,100	870
RENTAL INCOME	1	4,800	-	-	4,800	14,600
<b>TOTAL INCOME</b>		<b>116,565</b>	<b>-</b>	<b>-</b>	<b>116,565</b>	<b>104,106</b>
<b>LESS: EXPENDITURE</b>						
EXPENDITURE ON RAISING FUNDS	4	1,272	-	-	1,272	3,719
EXPENDITURE ON CHARITABLE ACTIVITIES	4.1	62,146	-	-	62,146	63,556
<b>TOTAL EXPENDITURE</b>		<b>63,418</b>	<b>-</b>	<b>-</b>	<b>63,418</b>	<b>67,275</b>
<b>NET INCOME / EXPENDITURE</b>		<b>53,147</b>	<b>-</b>	<b>-</b>	<b>53,147</b>	<b>36,831</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>302,755</b>	<b>-</b>	<b>-</b>	<b>302,755</b>	<b>265,924</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>355,902</b>	<b>-</b>	<b>-</b>	<b>355,902</b>	<b>302,755</b>

**Darus Salam Mosque and Islamic Centre**  
**Balance Sheet**  
**As at 31st December 2023**

	Notes	2023		2022	
		£	£	£	£
<b><u>FIXED ASSETS</u></b>					
Tangible Assets	5		366,080		241,121
			<u>366,080</u>		<u>241,121</u>
<b><u>CURRENT ASSETS</u></b>					
Cash at bank and in hand	6	80,197		73,287	
		<u>80,197</u>		<u>73,287</u>	
<b><u>CURRENT LIABILITIES</u></b>					
Creditors: amount falling due within one year	7	88,376		2,153	
		<u>88,376</u>		<u>2,153</u>	
NET CURRENT ASSETS			(8,178)		71,134
<b><u>TOTAL ASSET LESS CURRENT LIABILITIES</u></b>			<u>357,902</u>		<u>312,255</u>
Creditors: amount falling due more than one year			2,000		9,500
<b><u>TOTAL NET ASSETS</u></b>			<u><u>355,902</u></u>		<u><u>302,755</u></u>
<b><u>THE FUNDS OF THE CHARITY:</u></b>					
Unrestricted Funds:	8		355,902		302,755
Restricted Funds:			-		-
<b><u>TOTAL CHARITY FUNDS</u></b>			<u><u>355,902</u></u>		<u><u>302,755</u></u>

For the year ending 31st December 2023 the charity was entitled to exemption from audit under charities Act 2011.

Trustees' responsibility:

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.  
The accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006, with the Financial Reporting Standard for Smaller Entities (effective April 2008) and FRS 102 SORP.  
The Charity is subject to Independent Examination under charity legislation, and the report is on page '4'.

Approved on behalf of the Board

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.

Trustee(s):

MOHAMMED ABDUR RAHMAN

**Darus Salam Mosque and Islamic Centre**  
**Notes to the Accounts**  
**for the year ended 31.12.2023**

	<b>2023</b>				<b>2022</b>
<b>Note: 1</b>					
<b>INCOME AND ENDOWMENTS</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>	
Donations and Legacies	104,665	-	-	104,665	88,636
Fees and Registration	7,100	-	-	7,100	870
Rental Income	4,800	-	-	4,800	14,600
	<u>116,565</u>	<u>-</u>	<u>-</u>	<u>116,565</u>	<u>104,106</u>

**Note: 2**

**ACCOUNTING POLICIES**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with Recommended Accounting Practice 2015<sup>1</sup>, (FRS 102 SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRSSSE SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

**Accounting convention**

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is mainly dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing of donations.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

**Recognition of liabilities and expenditure**

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

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of Statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, and others are apportioned on an appropriate basis.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

**Note: 2.1****LIABILITY TO TAXATION**

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

**Note: 3****STAFF COSTS**

	<u>2023</u>			<u>Total</u>	<u>2022</u>
Gross Salaries	25,434	-	-	25,434	22,417
	<u>25,434</u>	<u>-</u>	<u>-</u>	<u>25,434</u>	<u>22,417</u>

The average numbers of employees during the year were:

	<u>Number</u>	<u>Total</u>	<u>Total</u>
Administration	2	2	1
Volunteers	11	11	11

**Note: 3.1****TRUSTEES REMUNERATION**

All trustees provide their services to the charity free of charge without any remuneration.

**Note: 4****EXPENDITURE ON RAISING FUNDS**

	<u>Basis of allocation</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	<u>Total</u>
Events Expenditure	Usage	359	-	-	359	3,719
Printing, Postage & Stationery	Usage	913	-	-	913	-
		<u>1,272</u>	<u>-</u>	<u>-</u>	<u>1,272</u>	<u>3,719</u>

**Note: 4.1****EXPENDITURE ON CHARITABLE ACTIVITIES**

Wages and Salaries	Usage	25,434	-	-	25,434	22,417
Accountancy	Usage	780	-	-	780	780
Legal & Professional	Usage	917	-	-	917	16,167
<b>SUPPORT COSTS:</b>						
Repairs & Maintenance	Usage	12,770	-	-	12,770	11,193
Advertising	Usage	500	-	-	500	705
Insurance	Usage	1,280	-	-	1,280	-
Lighting and Heating	Usage	4,321	-	-	4,321	5,258
Rent and rates	Usage	2,072	-	-	2,072	1,655
Telephone & Internet	Usage	364	-	-	364	310
Depreciation	Usage	2,220	-	-	2,220	2,523
Bank Charges	Usage	1,733	-	-	1,733	985
Cleaning	Usage	766	-	-	766	257
Subcontractor Cost	Usage	6,720	-	-	6,720	-
Sundries	Usage	1,032	-	-	1,032	401
IT Expense	Usage	1,237	-	-	1,237	906
		<u>62,146</u>	<u>-</u>	<u>-</u>	<u>62,146</u>	<u>63,556</u>

**Note: 5**

	Building	Fixtures & Fittings	Office Equipment	Total	2022
<b>TANGIBLE ASSETS:</b>					
<b>Cost</b>					
At 1st Jan 2023	226,823	17,469	6,505	250,797	246,023
Addition	126,678	500	-	127,178	4,774
At 31st Dec 2023	<u>353,501</u>	<u>17,969</u>	<u>6,505</u>	<u>377,975</u>	<u>250,797</u>
<b>Depreciation</b>					
At 1st Jan 2023	-	8,442	1,234	9,676	4,975
Charge for the year		1,429	791	2,220	2,179
At 31st Dec 2023	<u>-</u>	<u>9,871</u>	<u>2,025</u>	<u>11,896</u>	<u>7,153</u>
<b>Net Book Value</b>					
At 31st Dec 2023	<u>353,501</u>	<u>8,098</u>	<u>4,480</u>	<u>366,080</u>	<u>366,080</u>
At 31st Dec 2022	<u>226,823</u>	<u>9,027</u>	<u>5,271</u>	<u>241,121</u>	<u>241,121</u>

**Note: 6**

CASH AT BANK AND IN HAND	2023	2022
Cash at bank and in hand	80,197	73,287
	<u>80,197</u>	<u>73,287</u>

**Note: 7****CREDITORS: Amount falling due within one year**

Accruals	780	780
Creditors	87,595	1,373
	<u>88,376</u>	<u>2,153</u>

**CREDITORS: Amount falling due more than one year**

Qard e Husn	2,000	9,500
	<u>2,000</u>	<u>9,500</u>

**Note: 8****ACCUMULATED FUNDS**

	Unrestricted	Restricted	Endowment	Total	2022
Opening Funds as at 01/01/2023	302,755	-	-	302,755	265,924
Net income/expenditure	53,147	-	-	53,147	36,831
Closing funds as at 31/12/2023	<u>355,902</u>	<u>-</u>	<u>-</u>	<u>355,902</u>	<u>302,755</u>

**DARUS SALAM MOSQUE & ISLAMIC CENTRE**

England & Wales - Charity number 1181237

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# Accounts

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# Darus Salam Mosque & Islamic Centre

## Annual Accounts 2022



43 - 47 Slade Lane  
Longsight  
Manchester  
M13 0QJ

Email: [Official@DarusSalamMosque.Org](mailto:Official@DarusSalamMosque.Org)  
<https://darussalammosque.org/>

Charity Registration: 118 1237

# DARUS SALAM MOSQUE AND ISLAMIC CENTRE

## TRUSTEES AND PROFESSIONAL ADVISORS

TRUSTEES: MOHAMMED ABDUR RAHMAN  
DURUD ALI  
IMADUL IMAM CHOWDHURY  
REJAUL KORIM SUHEL  
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PO BOX 12461  
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ACCOUNTANTS: ZAHEER AND COMPANY  
63 KINGSWAY  
BURNAGE  
MANCHESTER  
M19 2LL

# **DARUS SALAM MOSQUE AND ISLAMIC CENTRE**

## **for the year ended 31.12.2022**

### **TRUSTEE REPORT FOR THE PERIOD**

#### **Darus Salam Mosque and Islamic Centre (January 2022 – December 2022):**

The trustees of Darus Salam Mosque and Islamic Centre present their annual report and financial statements for the period ended 31 December 2022 and confirm they comply with the Charities Act 2011, the trust deed and the Charities SORP (FRS 102) requirements.

#### **Structure, Governance and Management**

##### Governing Document:

Darus Salam Mosque and Islamic Centre is a charity, and it was registered with the Charity Commission on 18th December 2018 under charity number 1181237.

##### Organisational Structure:

The charity

##### Recruitment and Appointment of Trustees:

The existing trustees are responsible for the recruitment and appointment of new trustees.

##### Risk Management:

The trustees assess the risks the charity faces on an ongoing basis and manage them throughout the year. The charity has policies and procedures in place to ensure that risks are reduced.

#### **Objectives and activities**

##### Objectives:

To advance the Islamic religion in accordance with the teachings of the Holy Quran and Sunnah of the Prophet Muhammed (peace and blessings be upon him; PBUH).

To offer individual and communal daily prayers (more commonly known as 'the salah').

To offer the communal prayer made on Fridays (more commonly known as 'the Jumua Prayer').

To offer regular communal gatherings for the remembrance of Allah (God) and for the recitation reflection of the Holy Qur'an.

The collective offering of peace and blessings upon the Prophet Muhammad (PBUH) both immediately following the communal daily prayers and the communal Friday prayer and otherwise.

To offer the communal funeral prayer (more commonly known as 'janazaa');

Offer other prayer meetings, lectures and educational and/or religious events as the members may decide from time to time.

To act as a resource for young people up to the age of 18 living in Manchester by providing advice and assistance and organising programmes of physical, educational, and other activities as a means of:

- a) advancing in life and helping young people by developing their skills, capacities, and capabilities to enable them to participate in society as independent, mature and responsible individuals.

- b) advancing education.
- c) relieving unemployment.
- d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.
- e) the relief of those in need by reason of their age, ill health, disability, or financial hardship.

### **Use of volunteers**

The trustees do not have regular volunteers for the whole year however, the trustees themselves encourage local centres to use and develop volunteers.

### **Activities and Achievements**

#### How our activities deliver public benefit:

Between January 2022 and December 2022, the following outcomes were achieved:

- 1) Education, prayers, and community gatherings took place throughout the year.
- 2) Daily religious educational classes took place throughout the year. Both face-to-face and remote classes were offered led by qualified and experienced teachers. Classes were offered to children between the ages of 4 to 16 and adults.
- 3) Face-to-face and remote programmes, including lectured hosted by religious experts and scholars have taken place throughout the year.
- 4) Outstanding achievements were recognised and rewarded throughout the year; students attending the Madrasah (school) who had demonstrated great commitment, hard-work, dedication, and willingness to learn and succeed received awards. Members of the local community in Longsight, Manchester and surrounding areas who have gone 'above and beyond' in serving and supporting the communities received special recognition awards.
- 5) A new weekly event was launched called 'Cool Down Friday.' The event offers both children and adults to meet at the end of the week to relax and socialise with other members of the local community.
- 6) Demand for mental wellbeing support has grown in 2022 and has continued to be offered to local Muslims. These have particularly been offered to the elderly and people grieving a loved one. In 2022, young adults (aged 18-30 years) have also requested mental wellbeing support.
- 7) The Charity has supported people new to the religion of Islam physically, mentally, and spiritually.
- 8) The charity has organised fortnightly lectures with special guests. The number of attendees to these sessions has grown throughout the year and has attracted people from all over Manchester.
- 9) Children's youth club has grown and includes football, arts and crafts, pool, and table tennis. This has been supported by volunteers.
- 10) The Charity launched its Instagram, Twitter and LinkedIn accounts in 2022. There has also been an increase in the use of pre-established social media channels including WhatsApp, Facebook, and YouTube. All channels have grown on a monthly basis and have been populated with content to help achieve the charities aims on a regular basis. This has been led by young volunteers who have been looking to gain experience as they enter the world of employment.

11) During Ramadan (April to May) the Charity organised communal iftars (the meal of breaking the fast at sunset). This was well-attended by people living in Manchester. It was also attended by people living in poverty and people who were homeless. Food parcels were provided to anyone who wanted to take meals 'home' and were delivered by volunteers to people's homes if they were unable to attend the communal iftar e.g., those living with disabilities.

### **Financial Review**

#### Reserves policy:

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet three months operating costs of the Centre.

### **Statement of trustees' responsibilities**

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

Select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP (FRS 102);

Make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping 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, and the provisions of the trust deed.

They 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 for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:

Khalid Ahmed



Trustee and Secretary of Darus Salam Mosque and Islamic Centre

# **DARUS SALAM MOSQUE AND ISLAMIC CENTRE**

## **for the year ended 31.12.2022**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF DARUS SALAM MOSQUE AND ISLAMIC CENTRE**

I report on the accounts of the Darus Salam Mosque and Islamic Centre, registered charity number 1181237 for the accounts year ended 31st December 2022 which are set out on pages 6 to 12.

#### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation for the accounts in accordance with the requirement of the Charities Act 2011 ("the Act"). The charity's 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.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act)
- to follow the procedures laid down in the General Directions given by the Charity Commission
- (under section 145(5)(b) of the Act); and in accordance FRS 102 SORP
- 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 Commissioners. An examination includes 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 I do not express an audit opinion on the view given by the accounts.

#### **INDEPENDENT EXAMINER'S STATEMENT:**

In connection with our examination, no matter has come to my attention;

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. Farroukh Zaheer (FCCA)  
Zaheer and Company  
Chartered Certified Accountants and Registered Auditors  
63 Kingsway  
Burnage  
Manchester  
M19 2LL  
Date:

**Darus Salam Mosque and Islamic Centre  
 Receipt and Expenditure Account  
 for the year ended 31/12/2022**

	Notes	2022			2021 Total	
		Unrestricted funds £	Restricted funds £	Endowment £		Total £
<b>INCOME AND ENDOWMENTS</b>						
DONATIONS AND LEGACIES	1	88,636	-	-	88,636	72,207
FEEs AND REGISTRATIONS	1	870	-	-	870	2,388
RENTAL INCOME	1	14,600	-	-	14,600	8,000
JOB RETENTION SCHEME	1	-	-	-	-	12,060
<b>TOTAL INCOME</b>		<b>104,106</b>	<b>-</b>	<b>-</b>	<b>104,106</b>	<b>94,655</b>
<b>LESS: EXPENDITURE</b>						
EXPENDITURE ON RAISING FUNDS	4	3,719	-	-	3,719	3,719
EXPENDITURE ON CHARITABLE ACTIVITIES	4.1	63,556	-	-	63,556	63,556
<b>TOTAL EXPENDITURE</b>		<b>67,275</b>	<b>-</b>	<b>-</b>	<b>67,275</b>	<b>67,275</b>
<b>NET INCOME / EXPENDITURE</b>		<b>36,831</b>	<b>-</b>	<b>-</b>	<b>36,831</b>	<b>27,380</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>265,924</b>	<b>-</b>	<b>-</b>	<b>265,924</b>	<b>224,222</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>302,755</b>	<b>-</b>	<b>-</b>	<b>302,755</b>	<b>251,601</b>

**Darus Salam Mosque and Islamic Centre**  
**Balance Sheet**  
**As at 31st December 2022**

	Notes	2022		2021	
		£	£	£	£
<b><u>FIXED ASSETS</u></b>					
Tangible Assets	5		241,121		238,869
					<u>238,869</u>
<b><u>CURRENT ASSETS</u></b>					
Cash at bank and in hand	6	73,287		55,328	
		<u>73,287</u>		<u>55,328</u>	
<b><u>CURRENT LIABILITIES</u></b>					
Creditors: amount falling due within one year	7	2,153		3,773	
				<u>3,773</u>	
NET CURRENT ASSETS			71,134		51,555
<b><u>TOTAL ASSET LESS CURRENT LIABILITIES</u></b>			<u>312,255</u>		<u>290,424</u>
Creditors: amount falling due more than one year			9,500		24,500
<b>TOTAL NET ASSETS</b>			<u><u>302,755</u></u>		<u><u>265,924</u></u>
<b><u>THE FUNDS OF THE CHARITY:</u></b>					
Unrestricted Funds:	8		302,755		265,924
Restricted Funds:			-		-
<b><u>TOTAL CHARITY FUNDS</u></b>			<u><u>302,755</u></u>		<u><u>265,924</u></u>

For the year ending 31st December 2022 the charity was entitled to exemption from audit under charities Act 2011.

Trustees' responsibility:

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.  
The accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006, with the Financial Reporting Standard for Smaller Entities (effective April 2008) and FRS 102 SORP.  
The Charity is subject to Independent Examination under charity legislation, and the report is on page '4'.

Approved on behalf of the Board

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.

Trustee(s):

MOHAMMED ABDUR RAHMAN

**Darus Salam Mosque and Islamic Centre**  
**Notes to the Accounts**  
**for the year ended 31/12/2022**

2022

2021

**Note: 1**

<b>INCOME AND ENDOWMENTS</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>	
Donations and Legacies	88,636	-	-	88,636	72,207
Fees and Registration	870	-	-	870	2,388
Rental Income	14,600	-	-	14,600	8,000
Job Retention Scheme	-	-	-	-	12,060
	<u>104,106</u>	<u>-</u>	<u>-</u>	<u>104,106</u>	<u>94,655</u>

**Note: 2**

**ACCOUNTING POLICIES**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with Recommended Accounting Practice 2015', (FRS 102 SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRSSSE SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

**Accounting convention**

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is mainly dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing of donations.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

**Recognition of liabilities and expenditure**

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

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of Statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, and others are apportioned on an appropriate basis.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

**Note: 2.1**

**LIABILITY TO TAXATION**

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

**Note: 3**

**STAFF COSTS**

	2022			2021	
			Total	Total	
Gross Salaries	22,417	-	-	22,417	21,246
	<u>22,417</u>	<u>-</u>	<u>-</u>	<u>22,417</u>	<u>21,246</u>

The average numbers of employees during the year were:

	Number	Total	Total
Administration	1	1	1
Volunteers	11	11	11

**Note: 3.1**

**TRUSTEES REMUNERATION**

All trustees provide their services to the charity free of charge without any remuneration.

**Note: 4**

**EXPENDITURE ON RAISING FUNDS**

	Basis of allocation	Unrestricted	Restricted	Endowment	Total	Total
Events Expenditure	Usage	3,719	-	-	3,719	3,719
Printing, Postage & Stationery	Usage	-	-	-	-	-
		<u>3,719</u>	<u>-</u>	<u>-</u>	<u>3,719</u>	<u>3,719</u>

**Note: 4.1**

**EXPENDITURE ON CHARITABLE ACTIVITIES**

Wages and Salaries	Usage	22,417	-	-	22,417	22,417
Accountancy	Usage	780	-	-	780	780
Legal & Professional	Usage	16,167	-	-	16,167	16,167
			-	-	-	-
<b>SUPPORT COSTS:</b>			-	-	-	-
Repairs & Maintenance	Usage	11,193	-	-	11,193	11,193
Advertising	Usage	705	-	-	705	705
Insurance	Usage	-	-	-	-	-

Lighting and Heating	Usage	5,258	-	-	5,258	5,258
Rent and rates	Usage	1,655	-	-	1,655	1,655
Telephone & Internet	Usage	310	-	-	310	310
Depreciation	Usage	2,523	-	-	2,523	2,523
Bank Charges	Usage	985	-	-	985	985
Cleaning	Usage	257	-	-	257	257
Health and Safety	Usage	-	-	-	-	-
Sundries	Usage	401	-	-	401	401
Printing, Postage & Stationery	Usage	906	-	-	906	906
		<u>63,556</u>	<u>-</u>	<u>-</u>	<u>63,556</u>	<u>63,556</u>

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**Note: 5**

	Building	Fixtures & Fittings	Office Equipment	Total	2020
<b>TANGIBLE ASSETS:</b>					
<b>Cost</b>					
At 1st Jan 2022	226,823	17,469	1,731	246,023	244,292
Addition	-	-	4,774	4,774	1,731
At 31st Dec 2022	<u>226,823</u>	<u>17,469</u>	<u>6,505</u>	<u>250,797</u>	<u>244,292</u>
<b>Depreciation</b>					
At 1st Jan 2022	-	6,849	304	7,153	4,975
Charge for the year		1,593	930	2,523	2,179
At 31st Dec 2022	<u>-</u>	<u>8,442</u>	<u>1,234</u>	<u>9,676</u>	<u>7,153</u>
<b>Net Book Value</b>					
At 31st Dec 2022	226,823	9,027	5,271	241,121	238,869
At 31st Dec 2021	226,823	12,494	-	239,317	239,317

**Note: 6**

CASH AT BANK AND IN HAND	2022	2021
Cash at bank and in hand	73,287	55,328
	<u>73,287</u>	<u>55,328</u>

**Note: 7**

**CREDITORS: Amount falling due within one year**

Accruals	780	780
Creditors	1,373	2,993
	<u>2,153</u>	<u>3,773</u>

**CREDITORS: Amount falling due more than one year**

Loan	9,500	24,500
	<u>9,500</u>	<u>24,500</u>

**Note: 8**

**ACCUMULATED FUNDS**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>	<b>2021</b>
Opening Funds as at 01/01/2022	265,924	-	-	265,924	224,222
Net income/expenditure	36,831	-	-	36,831	41,702
Closing funds as at 31/12/2022	<b>302,755</b>	-	-	<b>302,755</b>	<b>265,924</b>

**DARUS SALAM MOSQUE & ISLAMIC CENTRE**

England & Wales - Charity number 1181237

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# Accounts

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**Z A H E E R & C O M P A N Y**

CHARTERED CERTIFIED ACCOUNTANTS  
AND REGISTERED AUDITORS

**DARUS SALAM MOSQUE AND ISLAMIC CENTRE**

**CHARITABLE INCORPORATED ORGANISATION**

**TRUSTEES' REPORT & FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**CHARITY REGISTRATION NO: 1181237**



# DARUS SALAM MOSQUE AND ISLAMIC CENTRE

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Income and Expenditure Account	3
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# **DARUS SALAM MOSQUE AND ISLAMIC CENTRE**

## **TRUSTEES AND PROFESSIONAL ADVISORS**

**TRUSTEES:** MOHAMMED ABDUR RAHMAN  
DURUD ALI  
IMADUL IMAM CHOWDHURY  
REJAUl KORIM SUHEL  
SYED MAHBUBUR RAHMAN  
KHALID AHMED  
MD SHAHED HOSSAIN  
MD MAHBUBUR RAHMAN  
AMDADUL HAQUE

**BUSINESS ADDRESS:** 43-47 SLADE LANE  
LONGSIGHT  
MANCHESTER  
M13 0QJ

**BANKERS:** BARCLAYS BANK  
LONSIGHT SHOPPING CENTRE  
537 STOCKPORT ROAD  
MANCHESTER  
M12 4JH

AL RAYAN BANK PLC  
PO BOX 12461  
BIRMINGHAM  
B16 6AQ

**ACCOUNTANTS:** ZAHEER AND COMPANY  
63 KINGSWAY  
BURNAGE  
MANCHESTER  
M19 2LL

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF DARUS SALAM MOSQUE AND ISLAMIC CENTRE**

I report on the accounts of the Darus Salam Mosque and Islamic Centre, registered charity number 1181237 for the accounts year ended 31st December 2020 which are set out on pages 6 to 12.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation for the accounts in accordance with the requirement of the Charities Act 2011 ("the Act"). The charity's 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.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act)
- to follow the procedures laid down in the General Directions given by the Charity Commission
- (under section 145(5)(b) of the Act); and in accordance FRS 102 SORP
- 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 Commissioners. An examination includes 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 I do not express an audit opinion on the view given by the accounts.

### **INDEPENDENT EXAMINER'S STATEMENT:**

In connection with our examination, no matter has come to my attention;

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. Farroukh Zaheer (FCCA)  
Zaheer and Company  
Chartered Certified Accountants and Registered Auditors  
63 Kingsway  
Burnage  
Manchester  
M19 2LL  
Date:

**Darus Salam Mosque and Islamic Centre  
 Receipt and Expenditure Account  
 for the year ended 31/12/2021**

	Notes	2021			2020 Total	
		Unrestricted funds £	Restricted funds £	Endowment £		Total £
<b>INCOME AND ENDOWMENTS</b>						
DONATIONS AND LEGACIES	1	72,207	-	-	72,207	38,785
FEES AND REGISTRATIONS	1	2,388	-	-	2,388	4,770
RENTAL INCOME	1	8,000	-	-	8,000	-
JOB RETENTION SCHEME	1	12,060	-	-	12,060	15,142
<b>TOTAL INCOME</b>		<b>94,655</b>	<b>-</b>	<b>-</b>	<b>94,655</b>	<b>58,697</b>
<b>LESS: EXPENDITURE</b>						
EXPENDITURE ON RAISING FUNDS	4	144	-	-	144	476
EXPENDITURE ON CHARITABLE ACTIVITIES	4.1	52,809	-	-	52,809	45,087
<b>TOTAL EXPENDITURE</b>		<b>52,952</b>	<b>-</b>	<b>-</b>	<b>52,952</b>	<b>45,564</b>
<b>NET INCOME / EXPENDITURE</b>		<b>41,702</b>	<b>-</b>	<b>-</b>	<b>41,702</b>	<b>13,133</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>224,222</b>	<b>-</b>	<b>-</b>	<b>224,222</b>	<b>211,089</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>265,924</b>	<b>-</b>	<b>-</b>	<b>265,924</b>	<b>224,222</b>

**Darus Salam Mosque and Islamic Centre**  
**Balance Sheet**  
**As at 31st December 2021**

	Notes	2021		2020	
		£	£	£	£
<b><u>FIXED ASSETS</u></b>					
Tangible Assets	5		238,869		239,317
					239,317
<b><u>CURRENT ASSETS</u></b>					
Cash at bank and in hand	6	55,328		27,476	
		55,328		27,476	
<b><u>CURRENT LIABILITIES</u></b>					
Creditors: amount falling due within one year	7	3,773		1,571	
				1,571	
NET CURRENT ASSETS			51,555		25,905
<b><u>TOTAL ASSET LESS CURRENT LIABILITIES</u></b>			290,424		265,222
Creditors: amount falling due more than one year			24,500		41,000
<b>TOTAL NET ASSETS</b>			265,924		224,222
<b><u>THE FUNDS OF THE CHARITY:</u></b>					
<b>Unrestricted Funds:</b>	8		265,924		224,222
<b>Restricted Funds:</b>			-		-
<b><u>TOTAL CHARITY FUNDS</u></b>			265,924		224,222

For the year ending 31st December 2021 the charity was entitled to exemption from audit under charities Act 2011.

Trustees' responsibility:

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

The accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006, with the Financial Reporting Standard for Smaller Entities (effective April 2008) and FRS 102 SORP.

The Charity is subject to Independent Examination under charity legislation, and the report is on page '4'.

Approved on behalf of the Board

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.

Trustee(s):

**Darus Salam Mosque and Islamic Centre**  
**Notes to the Accounts**  
**for the year ended 31/12/2021**

	2021				2020
	Unrestricted	Restricted	Endowment	Total	
<b>Note: 1</b>					
<b>INCOME AND ENDOWMENTS</b>					
Donations and Legacies	72,207	-	-	72,207	38,785
Fees and Registration	2,388	-	-	2,388	4,770
Rental Income	8,000	-	-	8,000	
Job Retention Scheme	12,060	-	-	12,060	15,142
	<u>94,655</u>	<u>-</u>	<u>-</u>	<u>94,655</u>	<u>58,697</u>

**Note: 2**

**ACCOUNTING POLICIES**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with Recommended Accounting Practice 2015', (FRS 102 SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRSSSE SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

**Accounting convention**

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is mainly dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing of donations.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

**Recognition of liabilities and expenditure**

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

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of Statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, and others are apportioned on an appropriate basis.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

**Note: 2.1****LIABILITY TO TAXATION**

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

**Note: 3****STAFF COSTS**

	2021			2020	
			Total	Total	
Gross Salaries	21,246	-	-	21,246	24,026
	<u>21,246</u>	<u>-</u>	<u>-</u>	<u>21,246</u>	<u>24,026</u>

The average numbers of employees during the year were:

	Number	Total	Total
Administration	1	1	2
Volunteers	11	11	5

**Note: 3.1****TRUSTEES REMUNERATION**

All trustees provide their services to the charity free of charge without any remuneration.

**Note: 4****EXPENDITURE ON RAISING FUNDS**

	Basis of allocation	Unrestricted	Restricted	Endowment	Total	Total
Events Expenditure	Usage	144	-	-	144	150
Printing, Postage & Stationery	Usage	-	-	-	-	326
		<u>144</u>	<u>-</u>	<u>-</u>	<u>144</u>	<u>476</u>

**Note: 4.1****EXPENDITURE ON CHARITABLE ACTIVITIES**

Wages and Salaries	Usage	21,246	-	-	21,246	24,026
Accountancy	Usage	730	-	-	730	480
Legal & Professional	Usage	2,790	-	-	2,790	8,333
			-	-	-	
<b>SUPPORT COSTS:</b>			-	-	-	
Repairs & Maintenance	Usage	11,002	-	-	11,002	2,673
Advertising	Usage	352	-	-	352	-
Insurance	Usage	1,309	-	-	1,309	1,279
Lighting and Heating	Usage	4,865	-	-	4,865	3,847
Rent and rates	Usage	1,279	-	-	1,279	45
Telephone & Internet	Usage	395	-	-	395	912
Depreciation	Usage	2,179	-	-	2,179	2,205
Bank Charges	Usage	946	-	-	946	260
Cleaning	Usage	1,190	-	-	1,190	244
Health and Safety	Usage	3,534	-	-	3,534	-
Sundries	Usage	56	-	-	56	537
Printing, Postage & Stationery	Usage	935	-	-	935	246
		<u>52,809</u>	<u>-</u>	<u>-</u>	<u>52,809</u>	<u>45,087</u>

**Note: 5**

	Building	Fixtures & Fittings	Office Equipment	Total	2020
<b>TANGIBLE ASSETS:</b>					
<b>Cost</b>					
At 1st Jan 2021	226,823	17,469	-	244,292	244,292
Addition	-	-	1,731	1,731	-
At 31st Dec 2021	<u>226,823</u>	<u>17,469</u>	<u>1,731</u>	<u>246,023</u>	<u>244,292</u>
<b>Depreciation</b>					
At 1st Jan 2021	-	4,975	-	4,975	2,770
Charge for the year		1,874	304	2,179	2,205
At 31st Dec 2021	<u>-</u>	<u>6,849</u>	<u>304</u>	<u>7,153</u>	<u>4,975</u>
<b>Net Book Value</b>					
At 31st Dec 2021	226,823	10,620	1,426	238,869	239,317
At 31st Dec 2020	226,823	12,494	-	239,317	241,522

**Note: 6**

CASH AT BANK AND IN HAND	2021	2020
Cash at bank and in hand	55,328	27,476
	<u>55,328</u>	<u>27,476</u>

**Note: 7****CREDITORS: Amount falling due within one year**

Accruals	780	550
Creditors	2,993	1,021
	<u>3,773</u>	<u>1,571</u>

**CREDITORS: Amount falling due more than one year**

Loan	24,500	41,000
	<u>24,500</u>	<u>41,000</u>

**Note: 8****ACCUMULATED FUNDS**

	Unrestricted	Restricted	Endowment	Total	2020
Opening Funds as at 01/01/2021	224,222	-	-	224,222	211,089
Net income/expenditure	41,702	-	-	41,702	13,133
Closing funds as at 31/12/2021	<u>265,924</u>	<u>-</u>	<u>-</u>	<u>265,924</u>	<u>224,222</u>

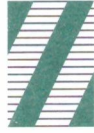
**DARUS SALAM MOSQUE & ISLAMIC CENTRE**

England & Wales - Charity number 1181237

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# Accounts

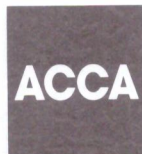
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**Z A H E E R & C O M P A N Y**

CHARTERED CERTIFIED ACCOUNTANTS  
AND REGISTERED AUDITORS

**DARUS SALAM MOSQUE AND ISLAMIC CENTRE**  
**CHARITABLE INCORPORATED ORGANISATION**  
**TRUSTEES' REPORT & FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**  
**CHARITY REGISTRATION NO: 1181237**



# DARUS SALAM MOSQUE AND ISLAMIC CENTRE

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**DARUS SALAM MOSQUE AND ISLAMIC CENTRE**

**TRUSTEES AND PROFESSIONAL ADVISORS**

**TRUSTEES:**

MOHAMMED ABDUR RAHMAN  
DURUD ALI  
IMADUL IMAM CHOWDHURY (appointed on 22/08/2020)  
REJAUL KORIM SUHEL  
SYED MAHBUBUR RAHMAN  
KHALID AHMED  
MD SHAHED HOSSAIN  
MD MAHBUBUR RAHMAN (appointed on 09/02/2020)  
AMDADUL HAQUE

**BUSINESS ADDRESS:**

45-47 SLADE LANE  
LONGSIGHT  
MANCHESTER  
M13 0QJ

**BANKERS:**

**BARCLAYS BANK**  
LONSIGHT SHOPPING CENTRE  
537 STOCKPORT ROAD  
MANCHESTER  
M12 4JH

**AL RAYAN BANK PLC**  
PO BOX 12461  
BIRMINGHAM  
B16 6AQ

**ACCOUNTANTS:**

ZAHEER AND COMPANY  
63 KINGSWAY  
BURNAGE  
MANCHESTER  
M19 2LL



# *Darus Salam Mosque & Islamic Centre*

45-47 Slade Lane, Longsight, Manchester, M13 0QJ  
Telephone: 0161 225 7129 Email: [info@darussalammosque.org](mailto:info@darussalammosque.org)

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## **Darus Salam Mosque and Islamic Centre (1<sup>st</sup> January 2020 – 31<sup>st</sup> December 2020)**

The trustees present their annual report and financial statements for the period ended 31 December 2020. The trustees confirm they comply with the Charities Act 2011, the trust deed and the Charities SORP (FRS 102) requirements.

### **Structure, Governance and Management**

#### **Governing Document**

Darus Salam Mosque and Islamic Centre is a charity and it was registered with the Charity Commission on the 18<sup>th</sup> of December 2018 under the charity number 1181237.

#### **Organisational Structure**

The charity Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and unless approved by the Committee receive no remuneration. The Trustees meet together and are responsible for decisions taken in relation to activities provided by the charity.

#### **Recruitment and Appointment of Trustees**

The existing Trustees are responsible for the recruitment and appointment of new trustees

#### **Risk Management**

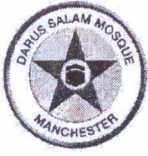
The Trustees assess the risks the charity faces on an ongoing basis and manage them throughout the year. The charity is relatively new but the organisation itself was established in 1994 and the Trustees will put in place policies and procedures and use their experience to ensure that any risks are mitigated.

### **Objectives and Activities**

#### **Objectives**

To Advance the Islamic religion in accordance with the teachings of the Holy Quran and the Sunna of the Prophet Muhammad (PBUH)

- a. The individual and communal daily prayers (more commonly known as Salaat)
- b. The communal prayer made on Fridays (more commonly known as Jumaah)
- c. The regular communal gatherings for the remembrance of God and for the recitations of extracts of the Quran, Hadiths and Seerah (life stories of the Prophets).
- d. The collective offering of peace and blessings upon the Prophet Muhammad (PBUH) following both the communal daily prayers and the communal Friday prayer.
- e. Other prayer meetings, lectures and educational and/or religious events as the trustees may



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**To act as a resource for young people living in Manchester by providing advice and assistance and organising programs of education and other activities as a means of:-**

- a. Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them fully participate in society as independent, mature and responsible individuals with a community orientated spirit and focus.
- b. Advancing education
- c. Relieving unemployment
- d. Providing recreational and leisure time activity in the interests of social welfare for people living in the area who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.
- e. The relief of those in need by reason of their age, ill health, disability or financial hardship.

## **Use of Volunteers**

The Trustees do not have regular volunteers for the whole year however, the trustees themselves encourage local centres to use and develop volunteers.

## **Activities and Achievements**

### **How our activities deliver a public benefit**

During this period, the following outcomes were achieved:

- a. Education, prayers and community events continued until March 2020.
- b. The charity was impacted by the Covid-19 Pandemic and closed all facilities in March 2020, in accordance with Government guidelines.
  - i. Daily communal prayers were suspended
  - ii. Friday prayers were suspended
  - iii. All community events were suspended
  - iv. Education classes were suspended
  - v. The Charity's Community Awards were postponed
- c. Daily religious educational classes were reintroduced in April 2020, taking place remotely on Zoom for children between the ages of 4 to 16.
- d. The Mosque re-opened in July 2020, in accordance with Government restrictions. Changes were made to ensure the safety of all attendees including compulsory mask wearing, social distancing, reduced capacity and cleaning after every prayer.
- e. The Friday prayers returned in July 2020 with online registration.
- f. Special programmes have taken place throughout the year on Zoom and on the radio.
- g. Outstanding achievements were recognised and rewarded throughout the year; students attending the Madrasha (school) who had demonstrated great commitment, hard-work, dedication and willingness to learn and succeed received awards.
- h. The Trustees agreed to launch competitions for children under the age of 14, to keep them engaged with the mosque.



# *Darus Salam Mosque & Islamic Centre*

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- i. Local Muslim Medical professionals and community leaders have attended the mosque and given advice to members of the congregation relating to physical and mental wellbeing, particularly aimed at the elderly.
- j. The Charity has continued to support people in the community physically, mentally and spiritually.
- k. An online class was established for adults.
- l. Community events took place online to battle loneliness during lockdown.
- m. New volunteers were recruited and trained throughout the year.
- n. The charity is working hand-in-hand with other community and charitable groups to promote peace and unity.

## **Financial Review**

### **Reserves Policy**

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet three months operating costs of the Centre.



# Darus Salam Mosque & Islamic Centre

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## Statement of Trustees' responsibilities

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

The law applicable to charities in England and Wales requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP (FRS 102);

Make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping 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, and the provisions of the trust deed.

They 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 for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the Trustees and signed on its behalf by:

**Mohammed Abdur Rahman**

(Chairman)

Date: 14-04-2021

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF DARUS SALAM MOSQUE AND ISLAMIC CENTRE

I report on the accounts of the Darus Salam Mosque and Islamic Centre, registered charity number 1181237 for the accounts year ended 31st December 2020 which are set out on pages 6 to 12.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation for the accounts in accordance with the requirement of the Charities Act 2011 ("the Act"). The charity's 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.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act)
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and in accordance FRS 102 SORP
- 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 Commissioners. An examination includes 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 I do not express an audit opinion on the view given by the accounts.

### INDEPENDENT EXAMINER'S STATEMENT:

In connection with our examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - . to keep accounting records in accordance with section 41 of the Act; and
  - . to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mr. Farroukh Zaheer (FCCA)**

**Zaheer and Company**

Chartered Certified Accountants and Registered Auditors

63 Kingsway

Burnage

Manchester

M19 2LL

Date:

DARUS SALAM MOSQUE AND ISLAMIC CENTRE  
RECEIPTS AND EXPENDITURES ACCOUNT

FOR THE YEAR ENDED 31ST DECEMBER 2020

	Notes	2020				2018-19
		£	£	£	£	£
		Un-restricted Funds	Restricted Funds	Endowment Funds	Total	Total
<b>INCOME AND ENDOWMENTS</b>						
DONATIONS AND LEGACIES	1	38,785	-	-	38,785	142,940
FEES AND REGISTRATIONS	1	4,770	-	-	4,770	-
JOB RETENTION SCHEME	1	15,142	-	-	15,142	-
<b>TOTAL INCOME</b>		<b>58,697</b>	<b>-</b>	<b>-</b>	<b>58,697</b>	<b>142,940</b>
<b>LESS: EXPENDITURE</b>						
EXPENDITURE ON RAISING FUNDS	4	476	-	-	476	2,681
EXPENDITURE ON CHARITABLE ACTIVITIES	4.1	45,088	-	-	45,088	42,808
<b>TOTAL EXPENDITURE</b>		<b>45,564</b>	<b>-</b>	<b>-</b>	<b>45,564</b>	<b>45,489</b>
<b>NET INCOME / EXPENDITURE</b>		<b>13,133</b>	<b>-</b>	<b>-</b>	<b>13,133</b>	<b>97,451</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>211,089</b>	<b>-</b>	<b>-</b>	<b>211,089</b>	<b>113,638</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>224,222</b>	<b>-</b>	<b>-</b>	<b>224,222</b>	<b>211,089</b>

**DARUS SALAM MOSQUE AND ISLAMIC CENTRE**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Notes	2020		2018-19	
		£	£	£	£
<b><u>FIXED ASSETS</u></b>					
Tangible Assets	5		239,317		241,522
			<u>239,317</u>		<u>241,522</u>
<b><u>CURRENT ASSETS</u></b>					
Cash at bank and in hand	6	27,476		12,047	
		<u>27,476</u>		<u>12,047</u>	
<b><u>CURRENT LIABILITIES</u></b>					
Creditors: amount falling due within one year	7		1,571		480
			<u>1,571</u>		<u>480</u>
NET CURRENT ASSETS			25,905		11,567
<b><u>TOTAL ASSET LESS CURRENT LIABILITIES</u></b>			<u>265,222</u>		<u>253,089</u>
Creditors: amount falling due more than one year			41,000		42,000
<b>TOTAL NET ASSETS</b>			<u><u>224,222</u></u>		<u><u>211,089</u></u>
<b><u>THE FUNDS OF THE CHARITY:</u></b>					
Un-restricted Funds:	8		224,222		211,089
Restricted Funds:			-		-
<b>TOTAL CHARITY FUNDS</b>			<u><u>224,222</u></u>		<u><u>211,089</u></u>

For the year ending 31st December 2020 the charity was entitled to exemption from audit under charities Act 2011.

**Trustees' responsibility:**

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

The accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Com Act 2006, with the Financial Reporting Standard for Smaller Entities (effective April 2008) and FRS 102 SORP.

The Charity is subject to Independent Examination under charity legislation, and the report is on page '4'.

Approved on behalf of the Board

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.

**Trustees:**

MOHAMMED ABDUR RAHMAN



Date: 14-04-2021

Page 8

**DARUS SALAM MOSQUE AND ISLAMIC CENTRE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

	<u>2020</u>			<u>2018-19</u>	
<u>Note: 1</u>	<u>Un-restricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	<u>Total</u>
<b>INCOME AND ENDOWMENTS</b>	<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
Donations and Legacies	38,785	-	-	38,785	125,905
Fees and Registration	4,770	-	-	4,770	17,035
Job Retention Scheme	15,142	-	-	15,142	-
	<u>58,697</u>	<u>-</u>	<u>-</u>	<u>58,697</u>	<u>142,940</u>

**Note: 2**

**ACCOUNTING POLICIES**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with Recommended Accounting Practice 2015<sup>1</sup>, (FRS 102 SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRSSSE SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

**Accounting convention**

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is mainly dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing of donations.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

**Recognition of liabilities and expenditure**

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

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of Statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, and others are apportioned on an appropriate basis.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

#### **Note: 2.1**

#### **LIABILITY TO TAXATION**

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

<b><u>Note: 3</u></b>	<b><u>2020</u></b>	<b><u>2018-19</u></b>
<b>STAFF COSTS</b>		
	<b><u>£</u></b>	<b><u>£</u></b>
Gross Salaries	24,026	27,678
	<b><u>24,026</u></b>	<b><u>27,678</u></b>

The average numbers of employees during the year were;	<b><u>Number</u></b>	<b><u>Total</u></b>
Administration	2	2
Volunteers	5	5

#### **Note: 3.1**

#### **TRUSTEES REMUNERATION**

All trustees provide their services to the charity free of charge without any remuneration.

**Note: 4**

**EXPENDITURE ON RAISING FUNDS**

	<b><u>Basis of allocation</u></b>	<b><u>Un-restricted</u></b>	<b><u>Restricted</u></b>	<b><u>Endowment</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
		<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
Events Expenditure	Usage	150	-	-	150	1,602
Printing, Postage & Stationary	Usage	326	-	-	326	1,079
		<b>476</b>	<b>-</b>	<b>-</b>	<b>476</b>	<b>2,681</b>

**Note: 4.1**

**EXPENDITURE ON CHARITABLE ACTIVITIES**

Wages and Salaries	Time	24,026	-	-	24,026	27,678
Accountancy	Usage	480	-	-	480	480
Legal & Professional	Usage	8,333	-	-	8,333	1,981

**SUPPORT COSTS:**

Repairs & Maintenance	Usage	2,673	-	-	2,673	1,170
Advertising	Usage	-	-	-	-	650
Insurance	Usage	1,279	-	-	1,279	1,105
Heat and Light	Usage	3,847	-	-	3,847	3,628
Rates	Usage	45	-	-	45	1,313
Telephone & Internet	Usage	912	-	-	912	658
Depreciation	Usage	2,205	-	-	2,205	2,770
Bank Charges	Usage	260	-	-	260	65
Cleaning	Usage	244	-	-	244	1,309
Sundries	Usage	537	-	-	537	-
Printing & Postage	Usage	246	-	-	246	-
		<b>45,088</b>	<b>-</b>	<b>-</b>	<b>45,088</b>	<b>42,808</b>

**Note: 5**

<b>TANGIBLE ASSETS:</b>	<u>Building</u>	<u>Fixtures &amp; Fittings</u>	<u>Total</u>
<b>Cost</b>			
At 1st Dec 2020	226,823	17,469	244,292
Addition	-	-	-
At 31st Dec 2020	<u>226,823</u>	<u>17,469</u>	<u>244,292</u>
<b>Depreciation</b>			
At 1st Dec 2020	-	2,770	2,770
Charge for the year	-	2,205	2,205
At 31st Dec 2020	<u>-</u>	<u>4,975</u>	<u>4,975</u>
<b>Net Book Value</b>			
At 31st Dec 2020	<u>226,823</u>	<u>12,494</u>	<u>239,317</u>
At 31st Dec 2019	<u>226,823</u>	<u>14,699</u>	<u>241,522</u>

**Note: 6**

<b>CASH AT BANK AND IN HAND</b>	<u>2020</u>	<u>2018-19</u>
Cash at Barclays Bank	23,803	5,399
Cash at Al Rayan Bank	3,673	6,648
	<u>27,476</u>	<u>12,047</u>

**Note: 7****CREDITORS: Amount falling due within one year**

Accruals	550	480
Creditors	1,021	-
	<u>1,571</u>	<u>480</u>

**CREDITORS: Amount falling due more than one year**

Loan	<u>41,000</u>	<u>42,000</u>
	<u>41,000</u>	<u>42,000</u>

**Note: 8**

<b>ACCUMULATED FUNDS</b>	<u>Un-restricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	<u>2018-19</u>
Opening Funds as at 01/01/2020	211,089	-	-	211,089	113,638
Net income/expenditure	13,133	-	-	13,133	97,451
Closing funds as at 31/12/2020	<u>224,222</u>	<u>-</u>	<u>-</u>	<u>224,222</u>	<u>211,089</u>