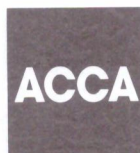


ZAHEER & COMPANY

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

CONTENTS

	Page
Directors / Trustees	1
Trustees Report	2 - 5
Independent Review	6
Income and Expenditure Account	7
Balance Sheet	8
Notes to the accounts	9 - 12

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

Darus Salam Mosque and Islamic Centre (1st January 2020 – 31st 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 18th 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.



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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.



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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
INCOME AND ENDOWMENTS						
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	-
TOTAL INCOME		58,697	-	-	58,697	142,940
LESS: EXPENDITURE						
EXPENDITURE ON RAISING FUNDS	4	476	-	-	476	2,681
EXPENDITURE ON CHARITABLE ACTIVITIES	4.1	45,088	-	-	45,088	42,808
TOTAL EXPENDITURE		45,564	-	-	45,564	45,489
NET INCOME / EXPENDITURE		13,133	-	-	13,133	97,451
TOTAL FUNDS BROUGHT FORWARD		211,089	-	-	211,089	113,638
TOTAL FUNDS CARRIED FORWARD		224,222	-	-	224,222	211,089

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

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

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 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.

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>				
INCOME AND ENDOWMENTS	<u>Un-restricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Donations and Legacies	38,785	-	-	125,905
Fees and Registration	4,770	-	-	17,035
Job Retention Scheme	15,142	-	-	-
	<u>58,697</u>	<u>-</u>	<u>-</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', (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

	<u>2020</u>	<u>2018-19</u>
STAFF COSTS	<u>Total</u>	<u>Total</u>
	£	£
Gross Salaries	24,026	27,678
	<u>24,026</u>	<u>27,678</u>

The average numbers of employees during the year were;

	<u>Number</u>	<u>Total</u>
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**

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

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	-
		45,088	-	-	45,088	42,808

Note: 5

TANGIBLE ASSETS:	<u>Building</u>	<u>Fixtures & Fittings</u>	<u>Total</u>
Cost			
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>
Depreciation			
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>
Net Book Value			
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

CASH AT BANK AND IN HAND	<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**ACCUMULATED FUNDS**

	<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>