



**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 2021**  
**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  
REJAUL KORIM SUHEL  
SYED MAHBUBUR RAHMAN  
KHALID AHMED  
MD SHAHED HOSSAIN  
MD MAHBUBUR RAHMAN  
AMDADUL HAQUE

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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
		Unrestricted funds	Restricted funds	Endowment	Total	Total
		£	£	£	£	
INCOME AND ENDOWMENTS						
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
TOTAL INCOME		94,655	-	-	94,655	58,697
LESS: EXPENDITURE						
EXPENDITURE ON RAISING FUNDS	4	144	-	-	144	476
EXPENDITURE ON CHARITABLE ACTIVITIES	4.1	52,809	-	-	52,809	45,087
TOTAL EXPENDITURE		52,952	-	-	52,952	45,564
NET INCOME / EXPENDITURE		41,702	-	-	41,702	13,133
TOTAL FUNDS BROUGHT FORWARD		224,222	-	-	224,222	211,089
TOTAL FUNDS CARRIED FORWARD		265,924	-	-	265,924	224,222

**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
					<u>239,317</u>
<b><u>CURRENT ASSETS</u></b>					
Cash at bank and in hand	6	55,328		27,476	
		<u>55,328</u>		<u>27,476</u>	
<b><u>CURRENT LIABILITIES</u></b>					
Creditors: amount falling due within one year	7	3,773		1,571	
				<u>1,571</u>	
NET CURRENT ASSETS			51,555		25,905
<b><u>TOTAL ASSET LESS CURRENT LIABILITIES</u></b>			<u>290,424</u>		<u>265,222</u>
Creditors: amount falling due more than one year			24,500		41,000
<b>TOTAL NET ASSETS</b>			<u><u>265,924</u></u>		<u><u>224,222</u></u>
<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>			<u>265,924</u>		<u>224,222</u>

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
<b>Note: 1</b>					
<b>INCOME AND ENDOWMENTS</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</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 FRSE 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>Note: 3</u>	2021				2020
STAFF COSTS				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
		144	-	-	144	476

**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
		52,809	-	-	52,809	45,087



**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	226,823	17,469	1,731	246,023	244,292
<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	-	6,849	304	7,153	4,975
<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
	55,328	27,476

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

Accruals	780	550
Creditors	2,993	1,021
	3,773	1,571

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

Loan	24,500	41,000
	24,500	41,000

**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	265,924	-	-	265,924	224,222