

Darus Salam Mosque & Islamic Centre

Annual Accounts 2022



43 - 47 Slade Lane
Longsight
Manchester
M13 0QJ

Email: 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
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

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

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

	Notes	2022		2021	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	5		241,121		238,869
					<u>238,869</u>
<u>CURRENT ASSETS</u>					
Cash at bank and in hand	6	73,287		55,328	
		<u>73,287</u>		<u>55,328</u>	
<u>CURRENT LIABILITIES</u>					
Creditors: amount falling due within one year	7	2,153		3,773	
				<u>3,773</u>	
NET CURRENT ASSETS			71,134		51,555
<u>TOTAL ASSET LESS CURRENT LIABILITIES</u>			<u>312,255</u>		<u>290,424</u>
Creditors: amount falling due more than one year			9,500		24,500
TOTAL NET ASSETS			<u><u>302,755</u></u>		<u><u>265,924</u></u>
<u>THE FUNDS OF THE CHARITY:</u>					
Unrestricted Funds:	8		302,755		265,924
Restricted Funds:			-		-
<u>TOTAL CHARITY FUNDS</u>			<u>302,755</u>		<u>265,924</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
<u>Note: 1</u>					
INCOME AND ENDOWMENTS	Unrestricted	Restricted	Endowment	Total	
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 FRSSE 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
	22,417	-	-	21,246
	22,417	-	-	21,246
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	-	-	-	-	-
		3,719	-	-	3,719	3,719

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
		-	-	-	-	-
SUPPORT COSTS:						
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
TANGIBLE ASSETS:					
Cost					
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>
Depreciation					
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>
Net Book Value					
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

Opening Funds as at 01/01/2022

Net income/expenditure

Closing funds as at 31/12/2022

Unrestricted	Restricted	Endowment	Total
265,924	-	-	265,924
36,831	-	-	36,831
302,755	-	-	302,755

2021
224,222
41,702
265,924