



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



# 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

### **BUSINESS ADDRESS:**

41-47 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





## **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 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.
- 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 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				2022
		Unrestricted funds	Restricted funds	Endowment	Total	Total
		£	£	£	£	
INCOME AND ENDOWMENTS						
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
TOTAL INCOME		116,565	-	-	116,565	104,106
LESS: EXPENDITURE						
EXPENDITURE ON RAISING FUNDS	4	1,272	-	-	1,272	3,719
EXPENDITURE ON CHARITABLE ACTIVITIES	4.1	62,146	-	-	62,146	63,556
TOTAL EXPENDITURE		63,418	-	-	63,418	67,275
NET INCOME / EXPENDITURE		53,147	-	-	53,147	36,831
TOTAL FUNDS BROUGHT FORWARD		302,755	-	-	302,755	265,924
TOTAL FUNDS CARRIED FORWARD		355,902	-	-	355,902	302,755

**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
			<hr/> 366,080		<hr/> 241,121
<b><u>CURRENT ASSETS</u></b>					
Cash at bank and in hand	6	80,197		73,287	
		<hr/> 80,197		<hr/> 73,287	
<b><u>CURRENT LIABILITIES</u></b>					
Creditors: amount falling due within one year	7	88,376		2,153	
		<hr/> 88,376		<hr/> 2,153	
NET CURRENT ASSETS			(8,178)		71,134
<b><u>TOTAL ASSET LESS CURRENT LIABILITIES</u></b>			<hr/> 357,902		<hr/> 312,255
Creditors: amount falling due more than one year			2,000		9,500
<b>TOTAL NET ASSETS</b>			<hr/> <hr/> 355,902		<hr/> <hr/> 302,755
<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>			<hr/> <hr/> 355,902		<hr/> <hr/> 302,755

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 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**

	<b>2023</b>			<b>Total</b>	<b>2022</b>
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:

	<b>Number</b>	<b>Total</b>	<b>Total</b>
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**

	<b>Basis of allocation</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>	<b>Total</b>
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	353,501	17,969	6,505	377,975	250,797
<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	-	9,871	2,025	11,896	7,153
<b>Net Book Value</b>					
At 31st Dec 2023	353,501	8,098	4,480	366,080	366,080
At 31st Dec 2022	226,823	9,027	5,271	241,121	241,121

**Note: 6**

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

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

Accruals	780	780
Creditors	87,595	1,373
	88,376	2,153

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

Qard e Husn	2,000	9,500
	2,000	9,500

**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	355,902	-	-	355,902	302,755