



ZAHEER & COMPANY

CHARTERED CERTIFIED ACCOUNTANTS

Darus Salam Mosque & Islamic Centre

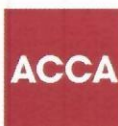
Annual Accounts December 2024



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

**Email: Official@DarusSalamMosque.Org
<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
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 1st 2024 – December 31st 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 1st January 2024 and 31st 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.



Darus Salam Mosque & Islamic Centre

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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
		Unrestricted funds	Restricted funds	Endowment	Total
		£	£	£	£
INCOME AND ENDOWMENTS					
DONATIONS AND LEGACIES	1	196,184	-	-	196,184
FEEs AND REGISTRATIONS	1	21,944	-	-	21,944
RENTAL INCOME	1	1,800	-	-	1,800
TOTAL INCOME		219,928	-	-	219,928
LESS: EXPENDITURE					
EXPENDITURE ON RAISING FUNDS	4	1,463	-	-	1,463
EXPENDITURE ON CHARITABLE ACTIVITIES	4.1	123,491	-	-	123,491
TOTAL EXPENDITURE		124,954	-	-	124,954
NET INCOME / EXPENDITURE		94,974	-	-	94,974
TOTAL FUNDS BROUGHT FORWARD		355,902	-	-	355,902
TOTAL FUNDS CARRIED FORWARD		450,876	-	-	450,876

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

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

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

	2024				2023
Note: 1					
INCOME AND ENDOWMENTS	Unrestricted	Restricted	Endowment	Total	
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**

	2024				2023
	Total				Total
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:	Number			Total	Total
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**

	Basis of allocation	Unrestricted	Restricted	Endowment	Total	Total
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
SUPPORT COSTS:						
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
TANGIBLE ASSETS:					
Cost					
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	353,501	58,904	6,505	418,910	377,975
Depreciation					
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	-	17,226	2,697	19,923	11,896
Net Book Value					
At 31st Dec 2024	353,501	41,678	3,808	398,987	398,987
At 31st Dec 2023	226,823	8,098	4,480	239,401	239,401

Note: 6

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

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

Accruals	850	780
Creditors	1,817	87,595
	2,667	88,375

CREDITORS: Amount falling due more than one year

Qard e Husn	2,000	2,000
	2,000	2,000

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	450,876	-	-	450,876	355,902