

**Dar Us Salamah**

**Unaudited Financial Statements**

**31 March 2022**

# **Dar Us Salamah**

## **Financial Statements**

**Year ended 31 March 2022**

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# Dar Us Salamah

## Trustees' Annual Report

Year ended 31 March 2022

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

### Reference and administrative details

<b>Registered charity name</b>	Dar Us Salamah
<b>Charity registration number</b>	1195702
<b>Principal office</b>	1 Beverley Road Luton Bedfordshire LU4 8EU

### The trustees

Mr Shezad  
Mr Furqan Faiz  
Mr Junaid Baig

<b>Independent examiner</b>	Durrani & Co 72 Cardigan Street Luton Bedfordshire LU1 1RR
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### Structure, governance and management

#### Governing documents

Dar Us Salamah is a Charitable incorporated organisation (CIO) and is governed by its Trust Deed dated 3 September 2021. The board of Trustees of the charity is responsible for the overall operations of the charity.

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees:

Per the Governing Document:

a) apart from the first charity trustees, every trustee must be appointed ((for a term of (three) years) by a resolution passed at a properly convened meeting of the charity trustees.

b) in selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

# Dar Us Salamah

## Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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### Objectives and activities

a - the prevention and relief of poverty and sickness anywhere in the world and in particular amongst those affected by natural disasters, wars, conflicts, financial hardship and other humanitarian emergencies, by the provision of monetary or other assistance including medicines, hospitals, shelter and food.

b - to advance the Islamic religion in the United Kingdom and the world for the benefit of the public through the holding of meetings, lectures public celebration of religious festivals producing and/or distributing literature on and to enlighten others about the Islamic religion. The trustees must use the income and may use the capital of the charity in promoting the objects.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts:

#### The Dar us Salamah Vision

Considering the many challenges faced by our ever-growing local community, our intention is to adapt and increase our capacity to serve them better, by establishing a safe and holistic space for all to use.

The endeavour is to purchase a building that will be known as 'Dar us Salamah' to create a 'Prophetic Hub'. This hub will house all presently running projects by our Trustees & Associates as well as those in the pipeline. The intention is for it to be a welcoming and multi-nurturing space where our local community can come together to foster a strong sense of community and faith, ensuring a brighter future for all.

The Dar us Salamah building will encompass 7 main facilities:

Sacred Education  
Finding Faith  
Enlightened Minds Nursery  
Impact Youth Club  
Sunnah Sports Centre  
The Spring Foundation  
The Heritage Centre

#### Sacred Education

The Sacred Education programmes are comprehensive and engaging educational opportunities that promote lifelong learning, personal growth, and spiritual development tailored for children and adults alike. This concept is underpinned by the principles of sincerity, excellence and education rooted in practice. The vision is to bind formal learning to the imperative of action and seeing education as a transformative process and not merely informative.

All the ongoing programmes that have been running for adults and children alike since 2003 by the Fountain Institute and Islamic Home Tuition are intended to be housed at the purpose-built Prophetic Hub. They will be taught by vastly experienced and qualified teachers in a supportive environment. The aim is to empower individuals of all ages with knowledge and understanding of Islam to enable them to live a purposeful and enriched life in accordance with Prophetic teachings.

#### Finding Faith

Finding Faith is a successful model that has been running for many years by our highly valued

# Dar Us Salamah

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2022

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partners in Oxford. The intention is to transpose this in a dedicated space where revert Muslims can find the guidance, resources, and community they need on their faith journey. The aim is to provide them comprehensive support through our tailored services and facilities. The hope is that this will aid them through the unique challenges they face in their respective journeys.

#### Enlightened Minds Nursery

The Enlightened Minds Nursery is a caring and inclusive childcare facility that provides a nurturing and educational environment for young children, grounded in the values and teachings of Islam. This will be done through its unique combination of a Montessori and Forest Schooling curriculum. It will provide engaging activities, outdoor learning, and exploration in natural environments with experienced and qualified educators. The aim is to support the holistic development of young children in accordance with the Prophetic traditions.

#### Impact Youth Club

The Impact Youth Club offers a safe space for young people to come together, connect, and thrive. It is specifically designed for youth aged 12-18, providing a wide range of activities, resources, and support to nurture personal growth, skill development, and positive social engagement. The club aims to make a positive impact on the lives of youth, helping them become confident, capable, and empowered members of their communities, and the leaders of tomorrow.

#### Sunnah Sports Centre

The Sunnah Sports Centre provides a diverse range of sports and fitness programs inspired by Prophetic practices and teachings. The intention is to accommodate various sports activities for males and females that have already been running for over a decade externally. This will include swimming, archery, horseback riding, and martial arts, as well as fitness classes and strength training. By participating in these activities, individuals can enhance their physical fitness while also embodying the principles of healthy living, discipline, and moderation. The goal is to foster a sense of community and social engagement by providing opportunities for individuals to connect, network, and build relationships.

#### The Spring Foundation

This is a service run by Fountain Institute that has been running successfully now for close to two years, and the goal is to now have a dedicated space to provide personal assistance during the distribution of locally collected Zakat to those Muslims in a circumstance of need, hardship, or distress in our local town.

Additionally, it will also serve as a place to provide hot meals and relief for those in need. The collection and distribution of Zakat has proven to empower Muslim communities to assist generate sustainable livelihoods and strengthening of ties.

#### The Heritage Centre

Identity is an integral part of knowing who we are and where we belong, the Islamic heritage is home to billions of Muslims around the world, it is a powerful way to connect the people of the past, present and those to come.

Islam has a rich tradition of venerating relics, particularly those associated with the Prophet Muhammad. This practice has been upheld since the earliest generations and continues until the present day. Additionally, manuscripts of the Noble Quran, Hadith, ancient Islamic literature, architecture, and Islamic Arts serve as profound sources that connect individuals to the legacy of the Prophet Muhammad and Islam.

We hope to make this connection, by the way of displaying the sacred relics, manuscripts, Islamic Arts, and historic architecture. Moreover, the intention is to house the ongoing project of translating the great Islamic works of the early generations into the English language so that they are accessible for

# **Dar Us Salamah**

## **Trustees' Annual Report** *(continued)*

### **Year ended 31 March 2022**

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all. The end goal is to create a tranquil space for people to use for self-study, research, and reflection.

#### **Achievements and performance**

Given this was the year of incorporating the charity, much of the work consisted around developing internal policies and procedures, organisational structure and administrative oversight surrounding the Dar us Salamah charity. Limited fundraising activities were undertaken in this period.

#### **Financial review**

The charity's financial position reflects the economic circumstances of the organisation. Namely, the first year involved setting up the organisation as well as further administrative tasks with limited ongoing fundraising activities.

It is the policy of the charity to maintain unrestricted funds which equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management, administration and support cost.

The trustees' annual report was approved on 6 October 2023 and signed on behalf of the board of trustees by:

Mr Shezad  
Trustee

# **Dar Us Salamah**

## **Independent Examiner's Report to the Trustees of Dar Us Salamah**

**Year ended 31 March 2022**

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I report to the trustees on my examination of the financial statements of Dar Us Salamah ('the charity') for the year ended 31 March 2022.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Durrani & Co  
Independent Examiner

72 Cardigan Street  
Luton  
Bedfordshire  
LU1 1RR

# Dar Us Salamah

## Statement of Financial Activities

Year ended 31 March 2022

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		2022	
	Note	Unrestricted funds £	Total funds £
<b>Income and endowments</b>			
Donations and legacies	4	14,245	14,245
<b>Total income</b>		<u>14,245</u>	<u>14,245</u>
<b>Expenditure</b>			
Expenditure on charitable activities	5,6	4,784	4,784
<b>Total expenditure</b>		<u>4,784</u>	<u>4,784</u>
<b>Net income and net movement in funds</b>		<u>9,461</u>	<u>9,461</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		—	—
<b>Total funds carried forward</b>		<u>9,461</u>	<u>9,461</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 8 to 13 form part of these financial statements.



# Dar Us Salamah

## Statement of Financial Position

31 March 2022

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	Note	2022 £
<b>Fixed assets</b>		
Tangible fixed assets	11	611
<b>Current assets</b>		
Cash at bank and in hand		9,545
<b>Creditors: amounts falling due within one year</b>	12	695
<b>Net current assets</b>		8,850
<b>Total assets less current liabilities</b>		9,461
<b>Net assets</b>		9,461
<b>Funds of the charity</b>		
Unrestricted funds		9,461
<b>Total charity funds</b>	13	9,461

These financial statements were approved by the board of trustees and authorised for issue on 6 October 2023, and are signed on behalf of the board by:

Mr Shezad  
Trustee

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The notes on pages 8 to 13 form part of these financial statements.

# Dar Us Salamah

## Notes to the Financial Statements

Year ended 31 March 2022

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 1 Beverley Road, Luton, Bedfordshire, LU4 8EU.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### 3. Accounting policies *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings                      -     20% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

**3. Accounting policies** *(continued)*

**Impairment of fixed assets** *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

**4. Donations and legacies**

	Unrestricted Funds £	<b>Total Funds 2022 £</b>
<b>Donations</b>		
Donations	14,245	14,245

**5. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	<b>Total Funds 2022 £</b>
Activity	3,399	3,399
Support costs	1,385	1,385
	<u>4,784</u>	<u>4,784</u>

**6. Expenditure on charitable activities by activity type**

	Activities undertaken directly	Support costs	<b>Total funds 2022 £</b>
	£	£	£
Activity type 1	3,399	–	3,399
Governance costs	–	1,385	1,385
	<u>3,399</u>	<u>1,385</u>	<u>4,784</u>

**7. Net income**

Net income is stated after charging/(crediting):

	<b>2022 £</b>
Depreciation of tangible fixed assets	<u>153</u>

# Dar Us Salamah

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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### 8. Independent examination fees

	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	695

### 9. Staff costs

The average head count of employees during the year was Nil.

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

### 10. Trustee remuneration and expenses

- No remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or
- No trustee expenses have been incurred.

### 11. Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 April 2021	–
Additions	764
<b>At 31 March 2022</b>	<u>764</u>
<b>Depreciation</b>	
At 1 April 2021	–
Charge for the year	153
<b>At 31 March 2022</b>	<u>153</u>
<b>Carrying amount</b>	
<b>At 31 March 2022</b>	<u>611</u>

### 12. Creditors: amounts falling due within one year

	2022 £
Accruals and deferred income	695

# Dar Us Salamah

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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### 13. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	—	14,245	(4,784)	9,461

### 14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	611	611
Current assets	9,545	9,545
Creditors less than 1 year	(695)	(695)
<b>Net assets</b>	<b>9,461</b>	<b>9,461</b>

### 15. Related parties

There were no related party transactions during the period.

**Dar Us Salamah**

**Management Information**

**Year ended 31 March 2022**

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**The following pages do not form part of the financial statements.**



# Dar Us Salamah

## Detailed Statement of Financial Activities

Year ended 31 March 2022

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	<b>2022</b> <b>£</b>
<b>Income and endowments</b>	
<b>Donations and legacies</b>	
Donations	14,245
	<hr/>
<b>Total income</b>	<b>14,245</b>
	<hr/>
<b>Expenditure</b>	
<b>Expenditure on charitable activities</b>	
Purchases	3,399
Legal and professional fees	1,095
Depreciation	153
Bank charges	69
Website and IT	68
	<hr/>
	4,784
	<hr/>
<b>Total expenditure</b>	<b>4,784</b>
	<hr/>
<b>Net income</b>	<b>9,461</b>
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