ZAHEER & COMPANY

CHARTERED CERTIFIED ACCOUNTANTS

MANCHESTER ISLAMIC AND CULTURAL CENTRE

TRUSTEES' REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH NOVEMBER 2025

CHARITY REGISTRATION NO: 1144802

63 Kingsway - Burnage - Manchester M19 2LL
Tel: 0161 - 248 9898 - E-mail: farroukh@zaheerandco.com - www.zaheerandco.co.uk
VAT Registration Number: 741 2871 39
Partners: Mr. Farroukh Zaheer (FCCA), Mr. Qaisar Abbas (FCCA), Mr. Wajid Latif (FCCA)

MANCHESTER ISLAMIC AND CULTURAL CENTRE

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MANCHESTER ISLAMIC AND CULTURAL CENTRE

TRUSTEES AND PROFESSIONAL ADVISORS

TRUSTEES:

Mr. Suhail Sharief
Mr. Abbas Sharief
Mr. Rzgar Cardo

REGISTERED OFFICE:

63 Ladybarn Lane
MANCHESTER
M14 6YL

BANKERS:

HSBC
577-579 Wilbraham Road
Chorlton-Cum-Hardy
Manchester
M19 9AH

Al Rayan Bank
44 Hans Crescent
Knightsbridge
London
SW1X 0LZ

ACCOUNTANTS:

Zaheer & Company
Charterted Certified Accountants & Registered Auditors
63 Kingsway
Burnage
Manchester
M19 2LL

MANCHESTER ISLAMIC AND CULTURAL CENTRE

TRUSTEES REPORT

STATUS

Manchester Islamic And Cultural Centre is a registered charity under the charity number 1144802. It has no taxable activities and is therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditures incurred.

INTRODUCTION

The centre provides its services for the community in the south of Manchester. The Charity has been able to purchase its own Mosque Building at the cost of £423,096.

Facilities of the centre are open to the public all day. It caters for the daily prayers, language classes and community meetings and social occassions, for example, marriage ceremonies and funeral wakes.

Classes: There are regular weekly study circles for men, women and children. During the weekend sporting activities are organised for boys aged between 8 and 16 years taking place on both Saturday and Sunday. Non-Muslims are welcome to attend any of the centers activities.

Public Relations: The centre has also been active in liasing with Manchester City Council and Greater Manchester Police. The centre held and open day in which the lord Mayor of Manchester attended along with other members of the council and community.

Web Site: Over the last two years we have deeloped our own website which provides information about the centre. Www.salahadeenmosque.org.uk

There are times during the course of the year when the centre is busier than normal. These occasions are listed below:

(a) Friday: Friday is the holiest day of the week for Muslims and special prayers are offered around early afternoon on this day.

(b) Ramadhan: The month of Ramadhan is the period when members of the Muslim community are fasting during the day. The normal prayers are attended by above average numbers and special prayers are offered in the evenings. Food and light refreshments are provided for the attendees in the evening every night of Ramadhan. During the last ten days of Ramadhan the centre is open later than usual and an appropriate permission from the city council will be sought. The neighbours will be informed and appropriate parking measures and security is put in place to avoid traffic congestion, parking problems and reduce any notice.

(c) Eid: The Eid festival is celebrated twice every year by the Muslim community and once again the centre plays its full role in serving the need of the community. The first Eid is celebrated at the end of Ramadhan to mark the passing of the holy month and the second one is held approximately two and half months later to celebrate the end of the annual pilgrimage to Mecca, the Hajj. On Eid days due to the large numbers attending the centre for special morning prayers; we hold three separate prayers to accommodate the extra attendees.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare statements of accounts for each financial year. In preparing those financial statements, the trustees are required to:-

* select suitable accounting policies and apply them consistently
* make judgements and estimates that are reasonable and prudent
* prepare the financial statements on the going concern basis unless it is in appropiate to presume that the trust will continue to operate.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Audit) Regulations 1995 and FRS 102 SORP.

Chairman
Mr. Rzgar Cardo

Date : 30/11/2025



INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MANCHESTER ISLAMIC AND CULTURAL CENTRE

I report on the accounts of the Manchecter Islamic and Cultural Centre, registered charity number 1144802 for the accounts year ended 30 November 2025 which are set out on pages 5 to 9.

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 Commission. 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. Qaisar Abbas (FCCA)
Zaheer and Company
Chartered Certified Accountants and Registered Auditors
63 Kingsway
Burnage
Manchester
M19 2LL
Date:

MANCHESTER ISLAMIC AND CULTURAL CENTRE

RECEIPTS AND EXPENDITURES ACCOUNT

FOR THE YEAR ENDED 30TH NOVEMBER 2025

	Notes	2024-25				2023-24
		£	£	£	£	£
INCOME AND ENDOWMENTS		Un-restricted Funds	Restricted Funds	Endowment Funds	Total	Total
DONATIONS AND LEGACIES	1	161,687	-	-	161,687	55,212
GIFT AID	1	4,959	-	-	4,959	9,618
Rental Income	1	1,500	-	-	1,500	1,419
TOTAL INCOME		**168,146**	**-**	**-**	**168,146**	**66,249**
LESS: EXPENDITURE						
EXPENDITURE ON RAISING FUNDS	4	3,215	-	-	3,215	3,529
EXPENDITURE ON CHARITABLE ACTIVITIES	4.1	29,394	-	-	29,394	2,787
TOTAL EXPENDITURE		**32,608**	**-**	**-**	**32,608**	**6,316**
NET INCOME / EXPENDITURE		135,538	-	-	135,538	59,934
TOTAL FUNDS BROUGHT FORWARD		770,103	-	-	770,103	710,169
TOTAL FUNDS CARRIED FORWARD		**905,641**	**-**	**-**	**905,641**	**770,103**

MANCHESTER ISLAMIC AND CULTURAL CENTRE

BALANCE SHEET

AT 30 NOVEMBER 2025

	Notes	2024-25		2023-24	
		£		£	
FIXED ASSETS					
Tangible Assets	5		852,724		545,255
CURRENT ASSETS					
Cash at bank and in hand		71,102		225,418	
		71,102		225,418	
CURRENT LIABILITIES					
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
Creditors	7	18,185		570	
		18,185		570	
NET CURRENT ASSETS			52,917		224,848
TOTAL ASSETS LESS CURRENT LIABILITIES			905,641		770,103
TOTAL NET ASSETS			**905,641**		**770,103**
The Funds Of the Charity:					
Funds b/f			770,103		710,169
Income of receipts over expenditure for the year	8		135,538		59,934
			905,641		**770,103**

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.

Chairman
Mr. Rzgar Cardo

Date : 24/09/2026

MANCHESTER ISLAMIC AND CULTURAL CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH NOVEMBER 2025

Note: 1

INCOME AND ENDOWMENTS	2024-25 Un-restricted	Restricted	Endowment	Total	2023-24 Total
	£	£	£	£	£
Donations and Legacies	161,687	-	-	161,687	55,212
Gift Aid	4,959	-	-	4,959	9,618
Rental Income	1,500			1,500	1,419
	168,146	**-**	**-**	**168,146**	**66,249**

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.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. It is the policy of the Board of Trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

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 **2024-25** **2023-24**
VOLUNTEERS

The average numbers of employees during the year were;	Number	Total	Total
Volunteers	6	6	4

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	Un-restricted £	Restricted £	Endowment £	Total £	Total £
Heat & Light	Usage	2,283	-	-	2,283	2,326
Rates	Area	932	-	-	932	1,203
		3,215	**-**	**-**	**3,215**	**3,529**

Note: 4.1
EXPENDITURE ON CHARITABLE ACTIVITIES

Accountancy fee	Usage	890	-	-	890	660
SUPPORT COSTS:						
Insurance	Usage	1,032	-	-	1,032	945
Legal & Professional	Usage	30	-	-	30	-
Bank Charges	Usage	647			647	441
Depreciation	Usage	6,288	-	-	6,288	35
Telephone & Internet	Usage	846	-	-	846	706
Wages & Salaries	Usage	12,162	-	-	12,162	-
General Expenses	Usage	7,499	-	-	7,499	-
		29,394	**-**	**-**	**29,394**	**2,787**

Note: 5

TANGIBLE ASSETS:	Freehold property	Fixtures & Fittings	Total
Cost			
At 1st Dec 2024	545,055	1,604	546,659
Addition	272,034	41,723	313,757
At 30th November 2025	**817,089**	**43,327**	**860,417**
Depreciation			
At 1st Dec 2024	-	1,404	1,404
Charge for the year	-	6,288	6,288
At 30th November 2025	**-**	**7,692**	**7,692**
Net Book Value			
At 30th November 2025	**817,089**	**35,635**	**852,724**
At 30th November 2024	**545,055**	**200**	**545,255**

Note: 6	**2024-25**	**2023-24**
Cash at Bank HSBC	40,117	195,834
Cash at Bank Al Rayan	30,079	29,459
Cash in Hand	906	125
	71,102	**225,418**

Note: 7

CREDITORS: Amount falling due within one year

Accruals	1,280	570
Loan	15,000	-
Other creditors	1,905	-
	18,185	**570**

Note: 8	**2024-25**				**2023-24**
ACCUMULATED FUNDS	**Un-restricted**	**Restricted**	**Endowment**	**Total**	**Total**
Opening Funds as at 01/12/2024	770,103	-	-	770,103	710,169
Net income/expenditure	135,538	-	-	135,538	59,934
Closing funds as at 30/11/2025	**905,641**	**-**	**-**	**905,641**	**770,103**