

THE ISLAMIC CENTRE (MANCHESTER)

ACCOUNTS FOR THE YEAR ENDED

30TH SEPTEMBER 2020

Charity No : 327235

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TRUSTEES AND PROFESSIONAL ADVISORS

TRUSTEES:

- A Dr. Haytham Al Khaffaf
- B Mr. Fawazi Haffar
- C Mr. Mohammad Keir El- Khyat
- D Mr Imad Al-Salam
- E Mr Mustafa Alkhaddar
- F Dr Abdul-Salam Bara

REGISTERED OFFICE:

- A Didsbury Mosque
- B 271 Burton Road
- C West Didsbury
- D Manchester M20 2WA

BANKERS:

- A National Westminster Bank plc
- B 699 Wilmslow Road
- C Didsbury
- D Manchester M20 6NW

ACCOUNTANTS:

- A Zaheer & Company
- B Chartered Certified Accountants
- C And Registered Auditors
- D 63 Kingsway
- E Burnage
- F Manchester
- G M19 2LL

TRUSTEES REPORT

STATUS

The Islamic Centre (Manchester) is a registered charity under the charity number 327235. 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. Facilities of the centre are open to the public all day. It caters for prayers and other community needs for the Muslims of the area.

Classes: There are regular weekly study circles for men, women and children. During the week sports activities are organised for the ladies. 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. Local MP has his surgery organised at the centre every second Saturday of the month.

Web Site: We have developep our own website which provides information about the centre.
www.didsburymosque.com.

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 there is a special iftar for Non Muslims and neighbours. The neighbours will be informed and appropriate parking measures and security is put in place to avoid parking problems.

(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 more than one prayers.

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 appropriate 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.

Trustee

Mohammad Keir Khyat

Date :

INDEPENDENT EXAMINERS REPORT ON THE ACCOUNTS

Report to the Trustees of The Islamic Centre (Manchester) registered charity number 327235 for the accounts per year ended 30th September 2020 set out on pages 5 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity;s trustees you are responsible for the preparation of the accounts; you consider that the Audit requirement of section 43 (a) of the Charities Act 1993 (the act) does not apply. It is our responsibility to state, on the basis of procedures specified in the general directions given by the Charity Commissioners under section 43 (7)(b) of the Act, whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINERS REPORT

Our 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 we do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINERS STATEMENT

In connection with our examination, no matter has come to our attention;

(1) Which gives us 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

(1) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Mr F Zaheer

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

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 September 2020

	Notes	2020		2019	
		£	£	£	£
INCOME AND EXPENDITURE		Restricted	Unrestricted	Restricted	Unrestricted
INCOME AND ENDOWMENTS					
Donations and legacies	7		228,834		266,383
Other income	7a		261,014		238,001
		0	489,848	0	504,384
EXPENDITURE ON :					
Expenditure on charitable activities	7		443,220		306,305
Analysis of support costs	7		87,370		78,539
		0	530,590	0	384,844
TOTAL EXPENDITURE					
NET INCOME (EXPENDITURE)			(40,742)		119,540
TOTAL FUNDS BROUGHT FORWARD			2,890,057		2,770,517
TOTAL FUND CARRIED FORWARD		0	2,849,315	0	2,890,057

BALANCE SHEET AS AT 30TH SEPTEMBER 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible Assets	3	2,537,614	2,523,166
CURRENT ASSETS			
Debtors and prepayment	4	53,000	43,802
Cash at bank and in hand	5	272,473	333,911
		<u>325,473</u>	<u>377,713</u>
CREDITORS : Amounts falling due within one year	6	<u>13,772</u>	<u>10,822</u>
NET CURRENT ASSETS		311,701	366,891
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>2,849,315</u></u>	<u><u>2,890,057</u></u>
CAPITAL AND RESERVES			
General funds	8	2,849,315	2,890,057
Restricted funds	8	0	0
		<u><u>2,849,315</u></u>	<u><u>2,890,057</u></u>

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

Trustees

Mohammad Keir Khyat

Date :

NOTES TO THE ACCOUNTS

For the year ended 30 September 2020

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.

NOTES TO THE ACCOUNTS

For the year ended 30 september 2020

3. TANGIBLE FIXED ASSETS

COST	Land and Buildings £	Fixtures and Fittings £	TOTAL £
At 1 October 2019	2,478,219	173,043	2,651,262
Additions	17,450	4,399	21,849
At 30 September 2020	<u>2,495,669</u>	<u>177,442</u>	<u>2,673,111</u>
DEPRECIATION			
At 1st October 2019		128,096	128,096
Charge for the year		7,401	7,401
At 30th September 2020	<u>0</u>	<u>135,497</u>	<u>135,497</u>
NET BOOK VALUE			
At 30th September 2020	<u>2,495,669</u>	<u>41,945</u>	<u>2,537,614</u>
At 30th September 2019	<u>2,478,219</u>	<u>44,947</u>	<u>2,523,166</u>

4. DEBTORS AND PREPAYMENTS

	2020	2019
Other Debtors	-	802
Loans to other charities	53,000	43,000
	<u>53,000</u>	<u>43,802</u>

5. CASH AT BANK AND IN HAND

	2020	2019
Cash at bank	272,055	333,364
Cash in hand	418	547
	<u>272,473</u>	<u>333,911</u>

6. CREDITORS

	2020	2019
Amounts falling due within one year :-		
Other taxes & social security costs	2,950	-
Accruals and creditors	822	822
Loans	10,000	10,000
	<u>13,772</u>	<u>10,822</u>

NOTES TO THE ACCOUNTS for the year ended 30 september 2020

7. ANALYSIS OF INCOME AND EXPENDITURE

INCOME AND ENDOWMENTS	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Donations and legacies	196,968		196,968	266,383		266,383
Gift aid	31,866		31,866	-		-
	<u>228,834</u>	<u>0</u>	<u>228,834</u>	<u>266,383</u>	<u>0</u>	<u>266,383</u>
Expenditure On charitable activities						
Volunteer expenses	-		-	1,105		1,105
Exhibition Expenses	836		836	2,187		2,187
Heat& light	19,460		19,460	7,830		7,830
Rent and rates	4,448		4,448	5,130		5,130
Repairs and Renewals	46,468		46,468	25,827		25,827
Licence fees and subscriptions	1,555		1,555	150		150
Telephone & SMS messaging	3,165		3,165	2,677		2,677
Pensions	6,940		6,940	2,666		2,666
Staff cost	30,014		30,014	101,510		101,510
Wages & Salaries	330,333		330,333	157,223		157,223
	<u>443,220</u>	<u>0</u>	<u>443,220</u>	<u>306,305</u>	<u>0</u>	<u>306,305</u>

7. ANALYSIS OF INCOME AND EXPENDITURE (continued)

Analysis of support costs

Analysis of support costs	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Accountancy & payroll cost	2,265		2,265	1,062		1,062
Donations	18,001		18,001	-		-
Bank Charges	1,503		1,503	2,163		2,163
Streamline charges	1,480		1,480	918		918
School uniform	-		-	120		120
Printing ,stationery and books	6,854		6,854	7,138		7,138
Website & computer maintenance	775		775	468		468
Gifts and school party	300		300	947		947
Youth activities	7,462		7,462	526		526
Insurance	7,394		7,394	10,269		10,269
Professional fees	10,748		10,748	4,555		4,555
Cleaning & waste disposal	6,508		6,508	5,192		5,192
Health and safety	2,002		2,002	60		60
Onsite security	100		100	4,375		4,375
Alarm and security	3,877		3,877	-		-
Food,Travel & Subsistance	8,710		8,710	19,535		19,535
Training	1,610		1,610	-		-
Sundry expenses	380		380	13,280		13,280
Depreciation	7,401		7,401	7,931		7,931
	<u>87,370</u>	<u>0</u>	<u>87,370</u>	<u>78,539</u>	<u>0</u>	<u>78,539</u>

7a-Non-Trading Income

Rent receivable	109,793	-	109,793	102,213		102,213
School fees	40,615	-	40,615	104,667		104,667
Sundry Income	10,585	-	10,585	19,420		19,420
JRS Grant	96,608	-	96,608	-		-
Hall hire	3,413	-	3,413	11,701		11,701
	<u>261,014</u>	<u>0</u>	<u>261,014</u>	<u>238,001</u>	<u>0</u>	<u>238,001</u>
NET INCOME (EXPENDITURE)	<u>(40,742)</u>	<u>0</u>	<u>(40,742)</u>	<u>119,540</u>	<u>0</u>	<u>119,540</u>
TOTAL FUNDS BROUGHT FORWARD	2,890,057	0	2,890,057	2770517	0	2,770,517
TOTAL FUNDS CARRIED FORWARD	<u>2,849,315</u>	<u>0</u>	<u>2,849,315</u>	<u>2,890,057</u>	<u>0</u>	<u>2,890,057</u>

NOTES TO THE ACCOUNTS for the year ended 30 September 2020

8. ACCUMULATED FUNDS

	Unrestricted Funds £	Restricted Funds £	TOTAL £
Balance at 1 October 2019	2,890,057		2,890,057
Net income	(40,742)	0	(40,742)
Balance at 30 September 2020	<u>2,849,315</u>	<u>0</u>	<u>2,849,315</u>