

THE ISLAMIC CENTRE (MANCHESTER)

ACCOUNTS FOR THE YEAR ENDED

30TH SEPTEMBER 2021

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 liaising 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 developed 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 2021 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 2021

	Notes	2021		2020	
		£	£	£	£
INCOME AND EXPENDITURE INCOME AND ENDOWMENTS		Restricted	Unrestricted	Restricted	Unrestricted
Donations and legacies	7		312,478		228,834
Other income	7a		247,398		261,014
		0	559,876	0	489,848
EXPENDITURE ON :					
Expenditure on charitable activities	7		399,527		443,220
Analysis of support costs	7		106,381		87,370
		0	505,908	0	530,590
TOTAL EXPENDITURE					
NET INCOME (EXPENDITURE)			53,968		(40,742)
TOTAL FUNDS BROUGHT FORWARD			2,849,315		2,890,057
TOTAL FUND CARRIED FORWARD		0	2,903,283	0	2,849,315

BALANCE SHEET AS AT 30TH SEPTEMBER 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible Assets	3	2,579,898	2,537,614
CURRENT ASSETS			
Debtors and prepayment	4	58,313	53,000
Cash at bank and in hand	5	269,502	272,473
		<u>327,815</u>	<u>325,473</u>
CREDITORS : Amounts falling due within one year	6	<u>4,430</u>	<u>13,772</u>
NET CURRENT ASSETS		323,385	311,701
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>2,903,283</u></u>	<u><u>2,849,315</u></u>
CAPITAL AND RESERVES			
General funds	8	2,903,283	2,849,315
Restricted funds	8	0	0
		<u><u>2,903,283</u></u>	<u><u>2,849,315</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 2021

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.

NOTES TO THE ACCOUNTS

For the year ended 30 september 2021

3. TANGIBLE FIXED ASSETS

	Land and Buildings £	Fixtures and Fittings £	TOTAL £
COST			
At 1 October 2020	2,495,669	177,442	2,673,111
Additions	20,935	32,519	53,454
At 30 September 2020	<u>2,516,604</u>	<u>209,961</u>	<u>2,726,565</u>
DEPRECIATION			
At 1st October 2020		135,497	135,497
Charge for the year		11,170	11,170
At 30th September 2020	<u>0</u>	<u>146,667</u>	<u>146,667</u>
NET BOOK VALUE			
At 30th September 2021	<u>2,516,604</u>	<u>63,294</u>	<u>2,579,898</u>
At 30th September 2020	<u>2,495,669</u>	<u>41,945</u>	<u>2,537,614</u>

4. DEBTORS AND PREPAYMENTS

	2021	2020
Other Debtors	15	-
Loans to other charities	58,298	53,000
	<u>58,313</u>	<u>53,000</u>

5. CASH AT BANK AND IN HAND

	2021	2020
Cash at bank	269,402	272,055
Cash in hand	100	418
	<u>269,502</u>	<u>272,473</u>

6. CREDITORS

	2020	2020
Amounts falling due within one year :-		
Other taxes & social security costs	3,530	2,950
Accruals and creditors	900	822
Loans	-	10,000
	<u>4,430</u>	<u>13,772</u>

NOTES TO THE ACCOUNTS for the year ended 30 september 2021

7. ANALYSIS OF INCOME AND EXPENDITURE

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
INCOME AND ENDOWMENTS						
Donations and legacies	266,220		266,220	196,968		196,968
Gift aid	46,258		46,258	31,866		31,866
	<u>312,478</u>	<u>0</u>	<u>312,478</u>	<u>228,834</u>	<u>0</u>	<u>228,834</u>
7- Expenditure On charitable activities						
Advertising	320		320	-		-
Event & Exhibition Expenses	6,373		6,373	836		836
Heat& light	13,958		13,958	19,460		19,460
Rent and rates	2,738		2,738	4,448		4,448
Repairs and Renewals	46,393		46,393	46,468		46,468
Licence fees and subscriptions	1,470		1,470	1,555		1,555
Telephone & SMS messaging	4,262		4,262	3,166		3,166
Pensions	7,444		7,444	6,940		6,940
Staff cost	2,231		2,231	30,014		30,014
Wages & Salaries	314,338		314,338	330,333		330,333
	<u>399,527</u>	<u>0</u>	<u>399,527</u>	<u>443,220</u>	<u>0</u>	<u>443,220</u>

7. ANALYSIS OF INCOME AND EXPENDITURE (continued)

Analysis of support costs

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Accountancy & payroll cost	3,205		3,205	2,265		2,265
Admin expenses	647		647	-		-
Donations	18,587		18,587	18,001		18,001
Bank Charges	1,274		1,274	1,503		1,503
Streamline charges	2,324		2,324	1,480		1,480
Shariah council	6,255		6,255	-		-
Printing ,stationery and books	8,194		8,194	6,854		6,854
Website & computer maintenance	451		451	775		775
Gifts and school party	-		-	300		300
Youth & School activities	3,054		3,054	7,462		7,462
Insurance	6,781		6,781	7,394		7,394
Professional fees	22,036		22,036	10,748		10,748
Cleaning & waste disposal	4,937		4,937	6,508		6,508
Health and safety	3,971		3,971	2,002		2,002
Onsite security	1,551		1,551	100		100
Alarm and security	2,075		2,075	3,877		3,877
Food,Travel & Subsistance	9,227		9,227	8,710		8,710
Training	57		57	1,610		1,610
Sundry expenses	585		585	380		380
Depreciation	11,170		11,170	7,401		7,401
	<u>106,381</u>	<u>0</u>	<u>106,381</u>	<u>87,370</u>	<u>0</u>	<u>87,370</u>
7a-Non-Trading Income						
Rent receivable	111,657		111,657	109,793		109,793
MCC grant	4,000		4,000	-		-
School fees	19,095		19,095	40,615		40,615
Sundry Income	2,790		2,790	10,585		10,585
JRS Grant	105,946		105,946	96,608		96,608
Hall hire	3,910		3,910	3,413		3,413
	<u>247,398</u>	<u>0</u>	<u>247,398</u>	<u>261,014</u>	<u>0</u>	<u>261,014</u>
NET INCOME (EXPENDITURE)	<u>53,968</u>	<u>0</u>	<u>53,968</u>	<u>(40,742)</u>	<u>0</u>	<u>(40,742)</u>
TOTAL FUNDS BROUGHT FORWARD	<u>2,890,057</u>	<u>0</u>	<u>2,890,057</u>	<u>2890057</u>	<u>0</u>	<u>2,890,057</u>
TOTAL FUNDS CARRIED FORWARD	<u>2,944,025</u>	<u>0</u>	<u>2,944,025</u>	<u>2,849,315</u>	<u>0</u>	<u>2,849,315</u>

NOTES TO THE ACCOUNTS for the year ended 30 September 2021

8. ACCUMULATED FUNDS

	Unrestricted Funds £	Restricted Funds £	TOTAL £
Balance at 1 October 2020	2,849,315		2,849,315
Net income	53,968	0	53,968
Balance at 30 September 2020	<u>2,903,283</u>	<u>0</u>	<u>2,903,283</u>