

**THE ISLAMIC CENTRE (MANCHESTER)**

**ACCOUNTS FOR THE YEAR ENDED**

**30TH SEPTEMBER 2024**

**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	63 Kingsway
D	Burnage
E	Manchester
F	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](http://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 2024 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**  
**63 Kingsway**  
**Burnage**  
**Manchester M19 2LL**

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 September 2024

	Notes	2024		2023	
		£	£	£	£
		Restricted	Unrestricted	Restricted	Unrestricted
<b>INCOME AND EXPENDITURE</b>					
<b>INCOME AND ENDOWMENTS</b>					
Donations and legacies	7		508,642		730,712
Other income	7a		225,116		264,191
		0	733,758	0	994,903
<b>EXPENDITURE ON :</b>					
Expenditure on charitable activities	7		431,664		491,546
Analysis of support costs	7		265,439		222,496
		0	697,103	0	714,042
<b>TOTAL EXPENDITURE</b>					
<b>NET INCOME (EXPENDITURE)</b>			36,655		280,861
<b>TOTAL FUNDS BROUGHT FORWARD</b>			3,062,968		2,782,107
<b>TOTAL FUND CARRIED FORWARD</b>		0	3,099,623	0	3,062,968

BALANCE SHEET AS AT 30TH SEPTEMBER 2024

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible Assets	3	75,000	2,903,605
<b>CURRENT ASSETS</b>			
Debtors and prepayment	4	3,018,429	99,073
Cash at bank and in hand	5	7,094	69,456
		<u>3,025,523</u>	<u>168,529</u>
CREDITORS : Amounts falling due within one year	6	<u>900</u>	<u>9,166</u>
<b>NET CURRENT ASSETS</b>		<b>3,024,623</b>	<b>159,363</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>3,099,623</u></b>	<b><u>3,062,968</u></b>
<b>CAPITAL AND RESERVES</b>			
General funds	8	3,099,623	3,062,968
Restricted funds	8	0	0
		<u>3,099,623</u>	<u>3,062,968</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 2024

### 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 2024

## 3. TANGIBLE FIXED ASSETS

	Land and Buildings £	Fixtures and Fittings £	TOTAL £
<b>COST</b>			
At 1 October 2023	2,845,002	226,164	3,071,166
Additions	69,800	4,995	74,795
Disposal	(2,839,802)	(231,159)	(3,070,961)
At 30 September 2024	<u>75,000</u>	<u>0</u>	<u>75,000</u>
<b>DEPRECIATION</b>			
At 1st October 2023		167,561	167,561
Charge for the year		9,538	9,538
Disposal		(177,099)	(177,099)
At 30th September 2022	<u>0</u>	<u>0</u>	<u>0</u>
<b>NET BOOK VALUE</b>			
At 30th September 2024	<u>75,000</u>	<u>0</u>	<u>75,000</u>
At 30th September 2023	<u>2,845,002</u>	<u>58,603</u>	<u>2,903,605</u>

## 4. DEBTORS AND PREPAYMENTS

	2024	2023
Other Debtors	-	175
Trustees account	2903401	-
Other loans	300	-
Loans to other charities	114,728	98,898
	<u>3,018,429</u>	<u>99,073</u>

## 5. CASH AT BANK AND IN HAND

	2024	2023
Cash at bank	6,894	69,256
Cash in hand	200	200
	<u>7,094</u>	<u>69,456</u>

## 6. CREDITORS

	2024	2023
Amounts falling due within one year :-		
Other taxes & social security costs	-	7,149
Accruals and creditors	900	900
Other creditors	-	1,117
	<u>900</u>	<u>9,166</u>

## NOTES TO THE ACCOUNTS for the year ended 30 september 2024

## 7. ANALYSIS OF INCOME AND EXPENDITURE

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>INCOME AND ENDOWMENTS</b>						
Donations and legacies	508,642		508,642	679,880		679,880
Gift aid	0		0	50,832		50,832
	<u>508,642</u>	<u>0</u>	<u>508,642</u>	<u>730,712</u>	<u>0</u>	<u>730,712</u>
<b>7- Expenditure On charitable activities</b>						
Advertising	-		-	0		0
Event & Exhibition Expenses	46,030		46,030	31,357		31,357
Heat& light	15,213		15,213	26,761		26,761
Rent and rates	4,724		4,724	1,696		1,696
Website design	0		0	5,279		5,279
Repairs and Renewals	41,179		41,179	71,558		71,558
Licence fees and subscriptions	366		366	1,411		1,411
Telephone & SMS messaging	6,392		6,392	8,936		8,936
Pensions	9,985		9,985	10,798		10,798
Admin work	2,685		2,685	-		-
Staff cost	6,200		6,200	3,334		3,334
Wages & Salaries	298,890		298,890	330,416		330,416
	<u>431,664</u>	<u>0</u>	<u>431,664</u>	<u>491,546</u>	<u>0</u>	<u>491,546</u>

## 7. ANALYSIS OF INCOME AND EXPENDITURE (continued)

## Analysis of support costs

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Accountancy & payroll cost	2,364		2,364	3,715		3,715
Donations	119,722		119,722	79,981		79,981
Bank Charges	2,321		2,321	1,856		1,856
Streamline charges	3,442		3,442	3,666		3,666
Shariah council	7,834		7,834	9,935		9,935
Printing ,stationery and books	9,987		9,987	10,469		10,469
Computer & equipment maintenance	5,154		5,154	5,154		5,154
Refugee support	864		864	-		-
Youth & School activities	6,384		6,384	13,984		13,984
Insurance	6,024		6,024	6,471		6,471
Professional and legal fees	48,457		48,457	21,594		21,594
Cleaning & waste disposal	10,116		10,116	12,497		12,497
Health and safety	0		0	870		870
Onsite security	5,250		5,250	6,340		6,340
Alarm and security	5,224		5,224	2,485		2,485
Food,Travel & Subsistance	31,969		31,969	31,863		31,863
Training	0		0	1,153		1,153
Sundry expenses	327		327	121		121
Depreciation	0		0	10,342		10,342
	<u>265,439</u>	<u>0</u>	<u>265,439</u>	<u>222,496</u>	<u>0</u>	<u>222,496</u>
<b>7a-Non-Trading Income</b>						
Rent receivable	114,754		114,754	135,936		135,936
School fees	106,517		106,517	123,830		123,830
Sundry Income	2,270		2,270	3,575		3,575
Hall hire	1,575		1,575	850		850
	<u>225,116</u>	<u>0</u>	<u>225,116</u>	<u>264,191</u>	<u>0</u>	<u>264,191</u>
NET INCOME (EXPENDITURE)	<u>36,655</u>	<u>0</u>	<u>36,655</u>	<u>280,861</u>	<u>0</u>	<u>280,861</u>
TOTAL FUNDS BROUGHT FORWARD	3,062,968	0	3,062,968	2782107	0	2,782,107
TOTAL FUNDS CARRIED FORWARD	<u>3,099,623</u>	<u>0</u>	<u>3,099,623</u>	<u>3,062,968</u>	<u>0</u>	<u>3,062,968</u>

## NOTES TO THE ACCOUNTS for the year ended 30 September 2024

## 8. ACCUMULATED FUNDS

	Unrestricted Funds £	Restricted Funds £	TOTAL £
Balance at 1 October 2023	3,062,968		3,062,968
Net income	36,655	0	36,655
Balance at 30 September 2023	<u>3,099,623</u>	<u>0</u>	<u>3,099,623</u>