

THE MANCHESTER SOMALI ISLAMIC CULTURAL TRUST

England & Wales · Charity number 1064859

Details

Other names	AL-FURQAN ISLAMIC CENTRE
Status	Registered
Legal form	Other
Registered	1997-10-14
Register	View on the Charity Commission register

Contact

Address
The Manchester Somali Islamic
Cultural Trust
Unity House
42 Great Southern Street
Manchester
M14 4EZ

Phone 01612486143

Activities

Objects: (1) TO PROMOTE THE ISLAMIC RELIGION(2) TO PROMOTE THE CULTURE AND LANGUAGE AND THE ISLAMIC TRADITIONS OF THE SOMALI COMMUNITY(3) TO ESTABLISH OR SECURE THE ESTABLISHMENT OF AN ISLAMIC CENTRE AND TO MAINTAIN AND MANAGE SUCH A CENTRE FOR THE FURTHERANCE OF THE ABOVE OBJECTS

Activities: To promote the Islamic religion; To promote the culture and language and the Islamic traditions of the Somali community; To establish or secure the establishment of an Islamic centre and to maintain and manage such a centre for the furtherance of the above objectives.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** CITY OF MANCHESTER
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£593,451	£560,102	£1,930,017	3
2024-03-31	£474,137	£293,872	-	-
2023-03-31	£0	£223,497	£1,716,403	4
2022-03-31	£330,730	£176,139	-	-
2021-03-31	£303,513	£175,572	-	-

Trustees

Name	Role	Appointed
OMER ISMAIL BARUD	Chair	2016-09-01
ABDIRAHMAN MOHAMED ALI		2019-02-12
ISMAIL ADAM HUSSEN		
MUSTAFA YOUNIS		2025-05-10
Zekariya Salah		2025-05-10

THE MANCHESTER SOMALI ISLAMIC CULTURAL TRUST

England & Wales - Charity number 1064859

Accounts

Registered Charity Number
1064859

The Manchester Somali Islamic Cultural Trust
Report and Accounts
for the year ended 31 March 2025

The Manchester Somali Islamic Cultural Trust
Report and accounts
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The Manchester Somali Islamic Cultural Trust Charity Information

Trustees

Omer Ismail Barud (Chair of Trustees)
Mustafa Younis
Abdirahman Mohamed Ali (Treasurer)
Zekariya Farah Salah (Secretary)
Ismail Adam Hussien

Accountants

Zia & Co
Chartered Certified Accountants

825A
Stockport Road
Manchester
M19 3PN

Bankers

Barclays Bank Plc
Manchester Universities
Leicestershire
LE87 2BB

Registered office

Unity House, 42 Great Southern Street
Manchester
M14 4EZ

Registered charity number

1064859

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2025

Welcome to the Annual Report of Alfurqan Islamic Centre (AIC) for the year 2025. This report presents a comprehensive overview of our activities, achievements, and financial performance over the past year. Our commitment to transparency and accountability ensures that our supporters, beneficiaries, and partners can see the impact of their contributions and understand our ongoing journey.

Name, registered office and constitution of the charity

The full name of the charity is The Manchester Somali Islamic Cultural Trust.

The legal registration details are :-

The Registered Office is Unity House, 42 Great Southern Street
Manchester
M14 4EZ

Charity Registration Number 1064859

The telephone number is 01612486143

The Charity is a registered charity and is constituted under a trust deed dated 14th October 1997.

Chair's Statement

Assalaamu 'Alaykum Warahmatullaahi Wabarakaatuh.

On behalf of the Board of Trustees, I am pleased to present the Annual Report and Accounts for The Manchester Somali Islamic Cultural Trust (operating as Alfurqan Islamic Centre) for the year ending 31 March 2025.

This year has been a period of significant consolidation and growth for our centre. We have continued to serve as a vital spiritual and community hub for Manchester's diverse Muslim population. Through our eleven integrated projects, we have successfully delivered educational, social, and welfare services to thousands of beneficiaries, ranging from young children in our Academy to our elders in social care programs.

Our commitment to "Vision 2030" remains steadfast. We are particularly proud of the strides made in our youth engagement, with a 32% participation rate among young people, and the continued progress of our ambitious Mosque Expansion Project. Despite the challenging economic climate, the generosity of our community has shone through, allowing us to maintain our services and push forward with our building plans.

I would like to extend my heartfelt gratitude to our dedicated staff, tireless volunteers, generous donors, and strategic partners. Your support is the bedrock of our success. May Allah (SWT) accept your efforts and continue to bless our community.

Achievements and Performance

During the year ended 31 March 2025, Alfurqan Islamic Centre continued its mission to serve Manchester's diverse Muslim community through eleven integrated projects, delivering spiritual, educational, social, and welfare services to thousands of beneficiaries.

Project 11: Strategic Partnerships

Collaborating for greater impact and resource sharing.

Partners: Maintained and expanded relationships with Islamic Relief, National Zakat Foundation, local Universities, the NHS, and Manchester City Council.

Growth: Established 8 new partnerships this year.

Impact: Achieved a 37% increase in collaborative activities, enhancing service delivery in health, welfare, and education.

Milestones Achieved in 2024/2025

Tenders Process for Approved Contractors: Following the successful securing of planning permission with all 10 conditions fulfilled and building control approvals obtained, a formal tender evaluation process has been implemented. The project utilizes a comprehensive Tender Evaluation Form assessing contractors across multiple criteria including:

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2025

Policies on reserves and going concern

The balance held in unrestricted reserves at 31st March 2025 was £ 1,930,017 (2024: £1,896,668).

The organisation has sufficient funds to meet day to day operations and it is the intention of the charity to reserve sufficient funds to secure a building.

The Charity's main source of income is donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.

Abdirahman Mohamed Ali

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Omer Ismail Barud (Chair of Trustees)
Mustafa Younis
Abdirahman Mohamed Ali (Treasurer)
Zekariya Farah Salah (Secretary)
Ismail Adam Hussien

Independent Examiner

Mr Muhammad Saeed Zia FCCA

Zia & Co Chartered Certified Accountants

825A
Stockport Road
Manchester
M19 3PN

Statement of Trustees' Responsibilities

The Charities Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements and comply with regulations made under the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2025

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

These accounts have been prepared in accordance with the provisions applicable law and United Kingdom Accounting Standards (UK Generally Acceptable Accounting Practice).

This report was approved by the board of trustees on 9 October 2025.

Mr Abdirahman Mohamed Ali

Treasurer

The Manchester Somali Islamic Cultural Trust Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year end 31 March 2025

I report on the financial statements of the Charity on pages 10 to 17 for the year ended 31 March 2025 which have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011. (The SORP), under the historical cost convention and the accounting policies set out on page 12.

Respective responsibilities of trustees and examiner

As described on page 4, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement

In connection with my examination, except as disclosed below, 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 have in accordance with section 130 of the 2011 Act; and
to prepare accounts which accord with the accounting records and to comply with the accounting
requirements of the 2011 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.
We have not had access to the management committee minutes for the year.

The Examiner's relevant professional qualification or body is:

The Association of Chartered Certified Accountants (ACCA)

Mr Muhammad Saeed Zia FCCA

Zia & Co
Chartered Certified Accountants

825A
Stockport Road
Manchester
M19 3PN

The date upon which my opinion is expressed is :-
9 October 2025

The Manchester Somali Islamic Cultural Trust
Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2025 £	2025 £	2025 £	2024 £
<i>Incoming resources from generated funds</i>				
Revenue grants, donations and legacies- individuals	565,129	-	565,129	444,880
Investment Income	28,322	-	28,322	29,257
Total incoming resources	593,451	-	593,451	474,137
<i>Costs of charitable activities</i>				
<i>Governance costs</i>	558,661	-	558,661	292,431
<i>Other resources expended</i>	1,440	-	1,440	1,440
	1	-	1	1
Total resources expended	560,102	-	560,102	293,872
Net incoming resources before transfers between funds	33,349	-	33,349	180,265
Net incoming resources before Other recognised gains and losses	33,349	-	33,349	180,265
Other recognised gains and losses				
Net movement in funds	33,349	-	33,349	180,265
Reconciliation of funds				
Total funds brought forward	1,896,668	-	1,896,668	1,716,403
Total Funds carried forward	1,930,017	-	1,930,017	1,896,668

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 11 as required by the SORP.

The notes on pages 11 to 13 form an integral part of these accounts.

The Manchester Somali Islamic Cultural Trust
Statement of Financial Activities
for the year ended 31 March 2025

	2025	2024
	£	£
Turnover	593,451	474,137
Direct costs of turnover	558,661	292,431
Gross surplus	<u>34,790</u>	<u>181,706</u>
Governance costs	1,440	1,440
Other resources expended	1	1
Operating surplus	<u>33,349</u>	<u>180,265</u>
Surplus on ordinary activities before tax	<u>33,349</u>	<u>180,265</u>
Surplus for the financial year	<u>33,349</u>	<u>180,265</u>
Retained surplus for the financial year	<u>33,349</u>	<u>180,265</u>
All activities derive from continuing operations		

The notes on pages 11 to 13 form an integral part of these accounts.

The Manchester Somali Islamic Cultural Trust
Statement of Financial Activities
for the year ended 31 March 2025

Statement of Total Recognised Gains and Losses
for the year ended 31 March 2025

	2025	2024
Excess of Expenditure over income before realisation of assets	33,349	180,265
Profit per Profit and Loss account	33,349	180,265
Net Movement in funds before taxation	33,349	180,265

Movements in revenue and capital funds
for the year ended 31 March 2025

Revenue accumulated funds	Unrestricted	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Accumulated funds brought forward	1,896,668	-	1,896,668	1,716,403
Recognised gains and losses before transfers	33,349	-	33,349	180,265
	<u>1,930,017</u>	<u>-</u>	<u>1,930,017</u>	<u>1,896,668</u>
Closing revenue accumulated funds	1,930,017	-	1,930,017	1,896,668
				£

Summary of funds

	Designated	Unrestricted	Restricted	Total	Last Year
	Funds	Funds	Funds	Funds	Total Funds
	2025	2025	2025	2025	2024
Revenue accumulated funds	-	1,930,017	-	1,930,017	1,896,668
Total funds	<u>-</u>	<u>1,930,017</u>	<u>-</u>	<u>1,930,017</u>	<u>1,896,668</u>

The notes on pages 11 to 13 form an integral part of these accounts.

The Manchester Somali Islamic Cultural Trust
Registered Charity Number: 1064859
Balance Sheet
as at 31 March 2025

		2025	2024
Fixed assets			
Tangible assets	5	832,756	669,289
Total fixed assets		<u>832,756</u>	<u>669,289</u>
Current assets			
Debtors	6	53,650	34,501
Cash at bank and in hand		1,058,016	1,210,591
Total current assets		<u>1,111,666</u>	<u>1,245,092</u>
Creditors:-			
amounts due within one year	7	(14,405)	(17,713)
Net current assets		<u>1,097,261</u>	<u>1,227,379</u>
Total assets less current liabilities		<u>1,930,017</u>	<u>1,896,668</u>
Net assets excluding pension asset / liability		<u>1,930,017</u>	<u>1,896,668</u>
Net assets including pension asset / liability		<u>1,930,017</u>	<u>1,896,668</u>
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds	1,930,017	<u>1,930,017</u>	<u>1,896,668</u>
Total unrestricted funds		<u>1,930,017</u>	<u>1,896,668</u>
Total charity funds		<u>1,930,017</u>	<u>1,896,668</u>

Mr Abdirahman Mohamed Ali

Zekariya Farah Salah

Treasurer

Secretary

Approved by the board of trustees on 9 October 2025

The Manchester Somali Islamic Cultural Trust
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

a Basis of preparation of the accounts

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption in the FRS 102 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

b Funds Structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There **were** no restricted funds at the year end.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

c Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

d Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings For more information on this attribution refer to note (f) below.

e Irrecoverable Vat

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

f Allocation of Support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

The Manchester Somali Islamic Cultural Trust
Notes to the Accounts
for the year ended 31 March 2025

g Costs of raising funds

There are no costs associated with raising funds.

h Tangible fixed assets and depreciation

All **assets** costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Building Improvements,	10% on cost
Fixtures, Fittings Equipment & Security	15% on cost
Computers	33% on cost
Buildings	2% on cost

i Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities

j Pensions

The charity currently does administer contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions

2 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2025: £nil). Expenses paid to the trustees in the year totalled £nil (2025: £nil).

As no fixed asset register existed in the records of the unincorporated charity, it was difficult to calculate the **Taxation**

As a registered charity, the charity is exempt from income tax to the extent that its income and gains are applicable to charitable purposes only.

3 Surplus for the financial year

	2025	2024
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities and after charging:-	<u>593,451</u>	<u>474,137</u>
Depreciation of owned fixed assets	30,814	30,106
Rentals under operating leases	11,611	9,606
Pension costs	5,934	3,801
Independent Examiner's Fees	<u>1,440</u>	<u>1,440</u>
Independent Examiner's Fees	<u>1,440</u>	<u>1,440</u>

4 Staff Costs and Emoluments

	2025	2024
	£	£
Gross Salaries	97,702	72,720
Employer's National Insurance	9,635	6,113
Pension Contributions	<u>5,934</u>	<u>3,801</u>
	<u>113,271</u>	<u>82,634</u>

The average number of employees during the year was 4 (previous year: 4).

The charity considers its key management personnel comprises of the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil),

No employees has benefits in excess of £60,000 (previous year: none).

The Manchester Somali Islamic Cultural Trust
Notes to the Accounts
for the year ended 31 March 2025

5 Tangible functional fixed assets

	Freehold Land and £	Fixtures and Fittings £	Building Improvements	Plant and Machinery £	Total £
Asset cost, valuation or revalued amount					
At 1 April 2024	662,546	22,920	402,021	39,904	1,127,391
Additions	194,281	-	-	-	194,281
Disposals	-	-	-	-	-
Surplus on revaluation	-	-	-	-	-
At 31 March 2025	<u>856,827</u>	<u>22,920</u>	<u>402,021</u>	<u>39,904</u>	<u>1,321,672</u>
Accumulated depreciation and impairment provisions					
At 1 April 2024	136,326	22,543	268,362	30,871	458,102
Eliminated on disposals	-	-	-	-	-
Depreciation on revaluation	-	-	-	-	-
Charge for the year	14,410	57	13,366.00	2,981	30,814
At 31 March 2025	<u>150,736</u>	<u>22,600</u>	<u>281,728</u>	<u>33,852</u>	<u>488,916</u>
Net book value					
At 31 March 2025	<u>706,091</u>	<u>320</u>	<u>120,293</u>	<u>6,052</u>	<u>832,756</u>
At 31 March 2024	<u>526,220</u>	<u>377</u>	<u>133,659</u>	<u>9,033</u>	<u>669,289</u>

6 Debtors

	2025 £	2024 £
Other Debtors	53,650	34,501

7 Creditors: amounts falling due within one year

	2025 £	2024 £
Accrued expenses	1,440	1,440
PAYE and NI	1,903	4,092
Wages Due	-	1,196
Other Creditors	10,000	10,000
Unpaid Pension Contributions	1,062	985
	<u>14,405</u>	<u>17,713</u>

8 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 March 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	832,756	-	-	832,756
Current Assets	1,111,666	-	-	1,111,666
Current Liabilities	(14,405)	-	-	(14,405)
	<u>1,930,017</u>	<u>-</u>	<u>-</u>	<u>1,930,017</u>
At 1 April 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
Tangible Fixed Assets	669,289	-	-	669,289
Current Assets	1,245,092	-	-	1,245,092
Current Liabilities	(17,713)	-	-	(17,713)
	<u>1,896,668</u>	<u>-</u>	<u>-</u>	<u>1,896,668</u>

9 Post balance sheet events

The trustees consider that there were no post balance sheet events to disclose

THE MANCHESTER SOMALI ISLAMIC CULTURAL TRUST

England & Wales - Charity number 1064859

Accounts

Registered Charity Number
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The Manchester Somali Islamic Cultural Trust
Report and Accounts
for the year ended 31 March 2024

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The Manchester Somali Islamic Cultural Trust Charity Information

Trustees

Omer Ismail Barud (Chair of Trustees)
Farah Hassan Ahmed
Ahmed Ismail Sarman (Treasurer)
Abdirahman Mohamed Ali
Hussein Soyan Mohamed
Ismail Adam Hussen
Omar Ibrahim Aden

Accountants

Zia & Co
Chartered Certified Accountants

825A
Stockport Road
Manchester
M19 3PN

Bankers

Barclays Bank Plc
Manchester Universities
Leicestershire
LE87 2BB

Registered office

Unity House, 42 Great Southern Street
Manchester
M14 4EZ

Registered charity number

1064859

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2024

Welcome to the Annual Report of Alfurqan Islamic Centre (AIC) for the year 2024. This report presents a comprehensive overview of our activities, achievements, and financial performance over the past year. Our commitment to transparency and accountability ensures that our supporters, beneficiaries, and partners can see the impact of their contributions and understand our ongoing journey.

Name, registered office and constitution of the charity

The full name of the charity is The Manchester Somali Islamic Cultural Trust.

The legal registration details are :-

The Registered Office is Unity House, 42 Great Southern Street
Manchester
M14 4EZ

Charity Registration Number 1064859

The telephone number is 01612486143

The Charity is a registered charity and is constituted under a trust deed dated 14th October 1997.

Message from the Trustees

As we reflect on the past year, we are filled with immense pride and gratitude for the incredible progress Alfurqan Islamic Centre has made in advancing our mission. Our dedicated team, generous supporters, and resilient beneficiaries have all played pivotal roles in making this journey possible. Together, we have faced challenges head-on and celebrated numerous successes that have positively impacted countless lives. We would like to thank our donors, volunteers, partners, and staff for their unwavering support as they are the cornerstone of our success.

Warm regards,

Trustees, Alfurqan Islamic Centre.

Highlights of the Year

1. **Award Recognition:** Finalist in the Best Women Services Award in the Region.
2. **Centre Expansion Progress:** About to start our project to enhance facilities to serve over 2,000 worshippers.
3. **Community Impact:** Hosted over 200 events, including Eid in the Park with 25,000 attendees.
4. **Education Success:**
 - o Served 52 schools and hosted 700 students in our supplementary school.
 - o National exam tutoring for 200+ students under REBOOT.
5. **Youth Programs:** Engaged over 1,000 young people weekly in activities focused on education, sports, and crime reduction.
6. **Health Initiatives:** Conducted an anti-measles vaccination campaign in partnership with NHS Manchester.

Governance and Structure

Board of Trustees: A group of seven dedicated individuals providing strategic direction and oversight.

Management Team: Ensures the effective delivery of programs and day-to-day operations, with a robust governance framework to maintain transparency and accountability.

Organisational Structure:

- Trustees
- Management
- Staff
- Volunteers

Governance Framework: Our policies align with best practices, ensuring compliance and effective risk management.

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2024

Our Impact:

Key Achievements:

- Over 20,000 attendees at our EID In The Park community events annually.
- 1,000+ daily visitors for prayers and services.
- Youth-led programs serving 200+ weekly activities.
- Health programs for community wellbeing.
- Attract over 1000 young people weekly and 200 youth activities annually
- Attract over 300 young boys weekly – workshops, talks/lectures, sports and social events
- Attract over 200 young ladies weekly – workshops, talks/lectures, sports and social events.
- Our Sisters Corner have events for 70 -100 young females' individuals weekly and organise 50 activities annually.
- Attract around 500 families every weekend for different activities.
- 150 workshops, talks/lectures, sports and social events for the public and students annually.
- Volunteering - In partnership with Mosque and community centres - Eid in the park events (25K) people attend 2 bi-annually.
- REBOOT - National examination tutoring support for over 200 in pre-covid times.
- Serve thousands of local and overseas university students.
- Special consultations for Government and Non-governmental organisations.
- Partnership work over 100 partners (Government, Charities, NHS, Companies, Universities, Schools, Madrassahs and Speakers).
- Outreach work annually – about 100 events/talks for schools, universities and other partners.
- 100 local and 20 guest speakers or experts visits annually.
- Several annual conference events (youth, sisters and general public).

Stories from Beneficiaries:

Empowering the youth: A Youth Leader in the Making

A 17-year-old from Moss Side, joined Alfurqan's YouthWork Excel program with dreams of becoming a positive role model in his community. Initially shy and uncertain of his leadership potential, He attended leadership training, where he discovered newfound confidence and skills. Today, he leads youth sports initiatives at Alfurqan, inspiring younger participants to stay active and focused.

Single Mother's Journey: A Mother's Gratitude

A single mother of three, struggled to support her children's education. The supplementary school at Alfurqan provided tutoring and Islamic studies for her children. Single Mother shared, "My kids have grown academically and spiritually, laying a strong foundation for a brighter future."

Partnerships: Collaborated with Manchester City Council, NHS, local universities, and 52 schools to deliver impactful programs.

Programs and Initiatives

Major Programs

1. Supplementary School for 700 Students

oAcademic support and Islamic teachings tailored to students' needs.

2. Sisters' Corner

oEmpowering over 200 women weekly through wellness, career, and spiritual programs.

3. REBOOT: National Exam Tutoring

oTutoring for GCSE and A-Level students, ensuring equitable access to education.

4. Health Awareness Campaigns

oAddressing health disparities through education and workshops.

Case Study: Tackling Vaccine Hesitancy

The MMR Immunisation Awareness Project has delivered workshops, engaged communities, and partnered with local stakeholders to address vaccine hesitancy. A highlight is the Big Community Health Day planned for January 11, 2025, integrating health services, GP consultations, and myth-busting workshops.

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2024

Compliance and Risk Management

Regulatory Compliance: Ensuring alignment with UK Charity Commission standards.

Risk Management: Signed up home office Rapid Protective security for places of worship, comprehensive policies to safeguard visitors, staff, and volunteers.

Looking ahead-Future Plans and Developments

- Complete the expansion project to accommodate growing needs.
- Recruited an additional fulltime Imam to enhance spiritual and community services.
- Launch new youth-focused programs addressing education and crime prevention.

Acknowledgements

We extend our heartfelt thanks to our donors, volunteers, partners, and staff. Your unwavering support is the cornerstone of our success.

Policies on reserves and going concern

The balance held in unrestricted reserves at 31st March 2024 was £ 1,896,668 (2023: £1,716,403).

The organisation has sufficient funds to meet day to day operations and it is the intention of the charity to reserve sufficient funds to secure a building.

The Charity's main source of income is donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.

Abdirahman Mohamed Ali

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Omer Ismail Barud (Chair of Trustees)

Farah Hassan Ahmed

Chair of Trustees (Treasurer)

Ahmed Ismail Sarman

Treasurer

Abdirahman Mohamed Ali

Hussein Soyan Mohamed

Ismail Adam Hussen

Omar Ibrahim Aden

Independent Examiner

Mr Muhammad Saeed Zia FCCA

Zia & Co

Chartered Certified Accountants

825A
Stockport Road
Manchester
M19 3PN

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2024

Statement of Trustees' Responsibilities

The Charities Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements and comply with regulations made under the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

These accounts have been prepared in accordance with the provisions applicable law and United Kingdom Accounting Standards (UK Generally Acceptable Accounting Practice).

This report was approved by the board of trustees on 2 December 2024.

Mr Abdirahman Mohamed Ali

Trustee

The Manchester Somali Islamic Cultural Trust Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year end 31 March 2024

I report on the financial statements of the Charity on pages 10 to 17 for the year ended 31 March 2024 which have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011. (The SORP), under the historical cost convention and the accounting policies set out on page 12.

Respective responsibilities of trustees and examiner

As described on page 4, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement

In connection with my examination, except as disclosed below, 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 have in accordance with section 130 of the 2011 Act; and
to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.
We have not had access to the management committee minutes for the year.

The Examiner's relevant professional qualification or body is:

The Association of Chartered Certified Accountants (ACCA)



Mr Muhammad Saeed Zia FCCA

Zia & Co
Chartered Certified Accountants

825A
Stockport Road
Manchester
M19 3PN

The date upon which my opinion is expressed is :-
2 December 2024

The Manchester Somali Islamic Cultural Trust
Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2024 £	2024 £	2024 £	2023 £
<i>Incoming resources from generated funds</i>				
Revenue grants, donations and legacies- individuals	444,880	-	444,880	840,000
Revenue grants, donations and legacies- organisations	-	-	-	-
Investment Income	29,257	-	29,257	20,391
Total incoming resources	474,137	-	474,137	860,391
Resources expended				
<i>Costs of generating funds</i>				
<i>Costs of charitable activities</i>	292,431	-	292,431	222,056
<i>Governance costs</i>	1,440	-	1,440	1,440
<i>Other resources expended</i>	1	-	1	1
Total resources expended	293,872	-	293,872	223,497
Net incoming resources before transfers between funds	180,265	-	180,265	636,894
Net incoming resources before Other recognised gains and losses	180,265	-	180,265	636,894
Other recognised gains and losses				
Net movement in funds	180,265	-	180,265	636,894
Reconciliation of funds				
<i>Total funds brought forward</i>	1,716,403	-	1,716,403	1,079,509
Total Funds carried forward	1,896,668	-	1,896,668	1,716,403

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 11 as required by the SORP.

The notes on pages 12 to 14 form an integral part of these accounts.

The Manchester Somali Islamic Cultural Trust
Statement of Financial Activities
for the year ended 31 March 2024

	2024	2023
	£	£
Turnover	474,137	860,391
Direct costs of turnover	292,431	222,056
Gross surplus	<u>181,706</u>	<u>638,335</u>
Governance costs	1,440	1,440
Other resources expended	1	1
Operating surplus	<u>180,265</u>	<u>636,894</u>
Surplus on ordinary activities before tax	<u>180,265</u>	<u>636,894</u>
Surplus for the financial year	<u>180,265</u>	<u>636,894</u>
Retained surplus for the financial year	<u>180,265</u>	<u>636,894</u>
All activities derive from continuing operations		

The notes on pages 12 to 14 form an integral part of these accounts.

The Manchester Somali Islamic Cultural Trust
Statement of Financial Activities
for the year ended 31 March 2024

Statement of Total Recognised Gains and Losses
for the year ended 31 March 2024

	2024	2023
Excess of Expenditure over income before realisation of assets	<u>180,265</u>	<u>636,894</u>
Profit per Profit and Loss account	180,265	636,894
Net Movement in funds before taxation	<u>180,265</u>	<u>636,894</u>

Movements in revenue and capital funds
for the year ended 31 March 2024

Revenue accumulated funds	Unrestricted	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Accumulated funds brought forward	1,716,403	-	1,716,403	1,079,509
Recognised gains and losses before transfers	<u>180,265</u>	<u>-</u>	<u>180,265</u>	<u>636,894</u>
	1,896,668	-	1,896,668	1,716,403
Closing revenue accumulated funds	<u>1,896,668</u>	<u>-</u>	<u>1,896,668</u>	<u>1,716,403</u>
				£

Summary of funds

	Designated	Unrestricted	Restricted	Total	Last Year
	Funds	Funds	Funds	Funds	Total Funds
	2024	2024	2024	2024	2023
Revenue accumulated funds	-	1,896,668	-	1,896,668	1,716,403
Total funds	<u>-</u>	<u>1,896,668</u>	<u>-</u>	<u>1,896,668</u>	<u>1,716,403</u>

The notes on pages 12 to 14 form an integral part of these accounts.

The Manchester Somali Islamic Cultural Trust
Registered Charity Number: 1064859
Balance Sheet
as at 31 March 2024

		2024	2023
Fixed assets			
Tangible assets	5	669,289	687,353
Total fixed assets		<u>669,289</u>	<u>687,353</u>
Current assets			
Debtors	6	34,501	34,501
Cash at bank and in hand		1,210,591	1,023,794
Total current assets		<u>1,245,092</u>	<u>1,058,295</u>
Creditors:-			
amounts due within one year	7	(17,713)	(29,245)
Net current assets		<u>1,227,379</u>	<u>1,029,050</u>
Total assets less current liabilities		<u>1,896,668</u>	<u>1,716,403</u>
Net assets excluding pension asset / liability		<u>1,896,668</u>	<u>1,716,403</u>
Net assets including pension asset / liability		<u>1,896,668</u>	<u>1,716,403</u>
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds	1,896,668	<u>1,896,668</u>	<u>1,716,403</u>
Total unrestricted funds		<u>1,896,668</u>	<u>1,716,403</u>
Total charity funds		<u>1,896,668</u>	<u>1,716,403</u>

Mr Abdirahman Mohamed Ali

Ahmed I Sarman

Trustee

Treasurer

Approved by the board of trustees on 2 December 2024

The Manchester Somali Islamic Cultural Trust
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

a Basis of preparation of the accounts

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption in the FRS 102 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

b Funds Structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There **were** no restricted funds at the year end.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

c Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

d Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings For more information on this attribution refer to note (f) below.

e Irrecoverable Vat

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

f Allocation of Support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

The Manchester Somali Islamic Cultural Trust
Notes to the Accounts
for the year ended 31 March 2024

g Costs of raising funds

There are no costs associated with raising funds.

h Tangible fixed assets and depreciation

All **assets** costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Building Improvements,	10% on cost
Fixtures, Fittings Equipment & Security	15% on cost
Computers	33% on cost
Buildings	2% on cost

i Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities

j Pensions

The charity currently does administer contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions

2 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

Taxation

As a registered charity, the charity is exempt from income tax to the extent that its income and gains are applicable to charitable purposes only.

3 Surplus for the financial year

	2024	2023
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	<u>474,137</u>	<u>860,391</u>
and after charging:-		
Depreciation of owned fixed assets	30,106	28,247
Rentals under operating leases	9,606	11,183
Pension costs	3,801	3,385
Independent Examiner's Fees	<u>1,440</u>	<u>1,440</u>

4 Staff Costs and Emoluments

	2024	2023
	£	£
Gross Salaries	72,720	66,386
Employer's National Insurance	6,113	5,363
Pension Contributions	<u>3,801</u>	<u>3,385</u>
	<u>82,634</u>	<u>75,134</u>

The average number of employees during the year was 4 (previous year: 4).

The charity considers its key management personnel comprises of the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil),

No employees has benefits in excess of £60,000 (previous year: none).

The Manchester Somali Islamic Cultural Trust
Notes to the Accounts
for the year ended 31 March 2024

5 Tangible functional fixed assets

	Freehold Land and £	Fixtures and Fittings £	Building Improvements	Plant and Machinery £	Total £
Asset cost, valuation or revalued amount					
At 1 April 2023	662,546	22,920	402,021	27,862	1,115,349
Additions	-	-	-	12,042	12,042
At 31 March 2024	<u>662,546</u>	<u>22,920</u>	<u>402,021</u>	<u>39,904</u>	<u>1,127,391</u>
Accumulated depreciation and impairment provisions					
At 1 April 2023	125,587	22,476	253,511	26,422	427,996
Depreciation on revaluation	-	-	-	-	-
Charge for the year	10,739	67	14,851.00	4,449	30,106
At 31 March 2024	<u>136,326</u>	<u>22,543</u>	<u>268,362</u>	<u>30,871</u>	<u>458,102</u>
Net book value					
At 31 March 2024	<u>526,220</u>	<u>377</u>	<u>133,659</u>	<u>9,033</u>	<u>669,289</u>
At 31 March 2023	<u>536,959</u>	<u>444</u>	<u>148,510</u>	<u>1,440</u>	<u>687,353</u>

6 Debtors

	2024 £	2023 £
Other Debtors	34,501	34,501

7 Creditors: amounts falling due within one year

	2024 £	2023 £
Accrued expenses	1,440	1,440
PAYE and NI	4,092	16,295
Wages Due	1,196	654
Other Creditors	10,000	10,000
Unpaid Pension Contributions	985	856
	<u>17,713</u>	<u>29,245</u>

8 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 March 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	669,289	-	-	669,289
Current Assets	1,245,092	-	-	1,245,092
Current Liabilities	(17,713)	-	-	(17,713)
	<u>1,896,668</u>	<u>-</u>	<u>-</u>	<u>1,896,668</u>

At 1 April 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
Tangible Fixed Assets	687,353	-	-	687,353
Current Assets	1,058,295	-	-	1,058,295
Current Liabilities	(29,245)	-	-	(29,245)
	<u>1,716,403</u>	<u>-</u>	<u>-</u>	<u>1,716,403</u>

9 Post balance sheet events

The trustees consider that there were no post balance sheet events to disclose

THE MANCHESTER SOMALI ISLAMIC CULTURAL TRUST

England & Wales - Charity number 1064859

Accounts

Registered Charity Number
1064859

The Manchester Somali Islamic Cultural Trust
Report and Accounts
for the year ended 31 March 2023

The Manchester Somali Islamic Cultural Trust
Report and accounts
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The Manchester Somali Islamic Cultural Trust Charity Information

Trustees

Omer Ismail Barud (Chair of Trustees)
Farah Hassan Ahmed
Ahmed Ismail Sarman (Treasurer)
Abdirahman Mohamed Ali
Hussein Soyan Mohamed
Ismail Adam Hussien
Omar Ibrahim Aden

Accountants

Zia & Co
Chartered Certified Accountants

825A
Stockport Road
Manchester
M19 3PN

Bankers

Barclays Bank Plc
Manchester Universities
Leicestershire
LE87 2BB

Registered office

Unity House, 42 Great Southern Street
Manchester
M14 4EZ

Registered charity number

1064859

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2023

The trustees present their annual report and accounts for the year ended 31st March 2023. The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is The Manchester Somali Islamic Cultural Trust.

The legal registration details are :-

<i>The Registered Office is</i>	Unity House, 42 Great Southern Street Manchester M14 4EZ
<i>Charity Registration Number</i>	1064859
<i>The telephone number is</i>	01612486143

Summary of main activities of the charity in relation to its objects

The main objective of the charity as set out in the charity's trust deed are as follows;

To promote the Islamic religion.

To promote the culture and language and the Islamic traditions of the Somali community.

To establish or secure the establishment of an Islamic centre and to maintain and manage such a centre for the furtherance of the above objects.

The charity carries out a wide range of activities in pursuance of its charitable objectives. The trustees consider that these activities are as follows:

Youth Services — Education services — including supplementary school, personal development workshops, spiritual guidance, good citizenship, recreation and diversion activities for positive social change

Social care support for the elderly citizen — activities to improve mental health and physical wellbeing, spiritual support, social networking opportunities

Women services engagement — active citizenship, activities to improve mental health and physical wellbeing, spiritual support, social networking opportunities, education activities

Community development — employment opportunities, security awareness and cooperation, social justice, spiritual education

Partnership working — interfaith dialogue, NHS, work with security services — GMP & PREVENT team, housing and Adult social care support

Family services — family counselling

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2023

Achievements and Performance of the Charity

Summary of the main achievements of the charity during the year

Introduction: Alfurqan Islamic Centre embarked on an ambitious fundraising campaign during the fiscal year 2022/2023, with the primary objective of securing £1 million for the expansion and renovation project. The aim is to transform the existing facility into an international standard Mosque and Community Centre, catering to the diverse needs of the Muslim community. Despite ongoing efforts to collect pledges, fundraising is still in progress.

Project Milestones:

1.Planning and Approvals:

- Secured planning permission with 10 conditions.
- Fulfilled most planning conditions.
- Successful planning application for the courtyard and an additional floor in the mosque.

2.Project Team:

- Engaged over 5 companies for sourcing and building contractors.
- Employed key personnel, including a Project Manager, Architect, and Structural Engineer.

3.Architectural Work:

- Completed planning architectural design.
- Addressed planning conditions related to traffic management.
- Developed updated plans, elevations, and sections.
- Created a detailed architectural model for the mosque.

4.Structural Engineer – HBL:

- Appointed a Structural Engineer to develop design solutions.
- Conducted investigative works, including trial pits and a condition report.
- Engaged in site investigation, including sample pits and boreholes.

5.Surveyor:

- Carried out a comprehensive building survey.
- Commissioned a specialist survey (Right to light) and internal building survey.
- Appointed a Quantity Surveyor for cost implications.

Challenges and Solutions:

1.Building Concerns:

- Architect is drawing detailed designs for building control, considering new options to mitigate issues.
- Target for completion of detailed building designs is the end of February 2024.

2.Financial Conditions:

- Due to the cost-of-living crisis, efforts to secure at least 90% of funds by Ramadan 2024.
- Acknowledgment of rising costs in building materials and labor.
- Site work to commence with a minimum of 70% of project funds secured.

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2023

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The Charity is a registered charity and is constituted under a trust deed dated 14th October 1997.

The methods adopted for the recruitment and appointment of new trustees

Members of the management committee are all recruited from volunteers within the Somali Community.

The policies and procedures adopted for the induction and training of trustees.

Most trustees are already familiar with the work of the charity as a result of being local people and due to their involvement with the charity.

Additionally, new trustees are invited and encouraged to attend induction and training in relevant policies and procedures as and when necessary.

Financial Review

We have been facing financial challenges, however we are planning to increase our youth and women support provisions and programmes with construction project that will increase floor space for their activities - The Atrium project. This will test our finances and will demand new fundraising campaigns.

Investment powers and policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer term investment. The trustees shall review this statement should excess funds become available.

Policies on reserves and going concern

The balance held in unrestricted reserves at 31st March 2022 was £ 1,073,764 (2021: £919,173). The organisation has sufficient funds to meet day to day operations and it is the intention of the charity to reserve sufficient funds to secure a building.

The Charity's main source of income is donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2023

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

Project Vision and Objectives: The expansion project aims to transform the existing warehouse into an international standard Mosque and Community Centre, with a focus on:

1. Contemporary Identity:

- Creating a contemporary identity for the multiethnic Muslim community.
- Providing a space for the youth, elderly, and women to interact comfortably.

2. Educational and Community Facilities:

- Integrating educational facilities with prayer spaces.
- Offering a space for religious, cultural, social, and educational activities.

3. Accessibility and Inclusivity:

- Improving access for all, including people with reduced mobility, different age groups, and women.
- Ensuring modern and comfortable facilities for all generations and users.

Conclusion and Future Steps: The structural engineers and architects are working collaboratively to finalize the construction design. Once completed, a contractor will be agreed upon, and the project is scheduled to commence by early spring of 2024.

Upcoming Goals:

- Architect to complete detailed building designs by the end of February 2024.
- Secure at least 90% of funds by Ramadan 2024.

The Centre recognises the financial challenges posed by the cost-of-living crisis and rising inflation, and steps are being taken to navigate these challenges and ensure the successful realization of the project.

The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.

Abdirahman Mohamed Ali



The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Omer Ismail Barud (Chair of Trustees)

Farah Hassan Ahmed

Chair of Trustees (Treasurer)

Ahmed Ismail Sarman

Treasurer

Abdirahman Mohamed Ali

Hussein Soyan Mohamed

Ismail Adam Hussen

Omar Ibrahim Aden

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2023

Independent Examiner

Mr Muhammad Saeed Zia FCCA

Zia & Co
Chartered Certified Accountants
825A

Stockport Road
Manchester
M19 3PN

Statement of Trustees' Responsibilities

The Charities Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements and comply with regulations made under the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2023

Method of preparation of accounts

These accounts have been prepared in accordance with the provisions applicable law and United Kingdom Accounting Standards (UK Generally Acceptable Accounting Practice).

This report was approved by the board of trustees on 18 December 2023.

Mr Abdirahman Mohamed Ali

Trustee

A handwritten signature in black ink, appearing to be 'Abdirahman Mohamed Ali', written in a cursive style.

The Manchester Somali Islamic Cultural Trust Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year end 31 March 2023

I report on the financial statements of the Charity on pages 10 to 17 for the year ended 31 March 2023 which have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011. (The SORP), under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of trustees and examiner

As described on page 4, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement

In connection with my examination, except as disclosed below, 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 have in accordance with section 130 of the 2011 Act; and
to prepare accounts which accord with the accounting records and to comply with the accounting
requirements of the 2011 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.
We have not had access to the management committee minutes for the year.



The Examiner's relevant professional qualification or body is:

The Association of Chartered Certified Accountants (ACCA)

Mr Muhammad Saeed Zia FCCA

Zia & Co
Chartered Certified Accountants
825A

Stockport Road
Manchester
M19 3PN

The date upon which my opinion is expressed is :-
18 December 2023

The Manchester Somali Islamic Cultural Trust
Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2023 £	2023 £	2023 £	2022 £
<i>Incoming resources from generated funds</i>				
Revenue grants, donations and legacies- individuals	840,000	-	840,000	298,432
Revenue grants, donations and legacies- organisations	-	-	-	13,623
Investment Income	20,391	-	20,391	18,675
Total incoming resources	860,391	-	860,391	330,730
Resources expended				
<i>Costs of generating funds</i>				
<i>Costs of charitable activities</i>	222,056	-	222,056	175,203
<i>Governance costs</i>	1,440	-	1,440	840
<i>Other resources expended</i>	1	-	1	96
Total resources expended	223,497	-	223,497	176,139
Net incoming resources before transfers between funds	636,894	-	636,894	154,591
Net incoming resources before Other recognised gains and losses	636,894	-	636,894	154,591
Other recognised gains and losses				
Net movement in funds	636,894	-	636,894	154,591
Reconciliation of funds				
<i>Total funds brought forward</i>	1,073,764	-	1,073,764	919,173
Total Funds carried forward	1,710,658	-	1,710,658	1,073,764

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 13 as required by the SORP.

The notes on pages 14 to 16 form an integral part of these accounts.

The Manchester Somali Islamic Cultural Trust
Statement of Financial Activities
for the year ended 31 March 2023

	2023	2022
	£	£
Turnover	860,391	330,730
Direct costs of turnover	222,056	175,203
Gross surplus	<u>638,335</u>	<u>155,527</u>
Governance costs	1,440	840
Other resources expended	1	96
Operating surplus	<u>636,894</u>	<u>154,591</u>
Surplus on ordinary activities before tax	<u>636,894</u>	<u>154,591</u>
Surplus for the financial year	<u>636,894</u>	<u>154,591</u>
Retained surplus for the financial year	<u>636,894</u>	<u>154,591</u>
All activities derive from continuing operations		

The notes on pages 14 to 16 form an integral part of these accounts.

The Manchester Somali Islamic Cultural Trust
Statement of Financial Activities
for the year ended 31 March 2023

Statement of Total Recognised Gains and Losses
for the year ended 31 March 2023

	2023	2022
Excess of Expenditure over income before realisation of assets	636,894	154,591
Profit per Profit and Loss account	636,894	154,591
Net Movement in funds before taxation	<u>636,894</u>	<u>154,591</u>

Movements in revenue and capital funds
for the year ended 31 March 2023

Revenue accumulated funds	Unrestricted	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Accumulated funds brought forward	1,073,764	-	1,073,764	919,173
Recognised gains and losses before transfers	636,894	-	636,894	154,591
	<u>1,710,658</u>	<u>-</u>	<u>1,710,658</u>	<u>1,073,764</u>
Closing revenue accumulated funds	<u>1,710,658</u>	<u>-</u>	<u>1,710,658</u>	<u>1,073,764</u>
				£

Summary of funds

	Designated	Unrestricted	Restricted	Total	Last Year
	Funds	Funds	Funds	Funds	Total Funds
	2023	2023	2023	2023	2022
Revenue accumulated funds	-	1,710,658	-	1,710,658	1,073,764
Total funds	<u>-</u>	<u>1,710,658</u>	<u>-</u>	<u>1,710,658</u>	<u>1,073,764</u>

The notes on pages 14 to 16 form an integral part of these accounts.

The Manchester Somali Islamic Cultural Trust
Registered Charity Number: 1064859
Balance Sheet
as at 31 March 2023

		2023	2022
Fixed assets			
Tangible assets	5	674,018	702,265
Total fixed assets		<u>687,353</u>	<u>702,265</u>
Current assets			
Debtors	6	34,501	34,500
Cash at bank and in hand		<u>1,023,794</u>	<u>358,475</u>
Total current assets		<u>1,058,295</u>	<u>392,975</u>
Creditors:-			
amounts due within one year	7	(29,245)	(21,476)
Net current assets		<u>1,029,050</u>	<u>371,499</u>
Total assets less current liabilities		<u>1,716,403</u>	<u>1,073,764</u>
Net assets excluding pension asset / liability		<u>1,716,403</u>	<u>1,073,764</u>
Net assets including pension asset / liability		<u>1,716,403</u>	<u>1,073,764</u>
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds	1,716,403	<u>1,073,764</u>	<u>1,073,764</u>
Total unrestricted funds		<u>1,716,403</u>	<u>1,073,764</u>
Total charity funds		<u>1,716,403</u>	<u>1,073,764</u>

Mr Abdirahman Mohamed Ali

Trustee



Ahmed I Sarman

Treasurer



Approved by the board of trustees on 18 December 2023

The Manchester Somali Islamic Cultural Trust
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

a Basis of preparation of the accounts

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption in the FRS 102 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

b Funds Structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There were no restricted funds at the year end.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

c Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

d Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

e Irrecoverable Vat

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

f Allocation of Support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

The Manchester Somali Islamic Cultural Trust
Notes to the Accounts
for the year ended 31 March 2023

g Costs of raising funds

There are no costs associated with raising funds.

h Tangible fixed assets and depreciation

All **assets** costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Building Improvements,	10% on cost
Fixtures, Fittings Equipment & Security	15% on cost
Computers	33% on cost
Buildings	2% on cost

i Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities

j Pensions

The charity currently does administer contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions

2 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

Taxation

As a registered charity, the charity is exempt from income tax to the extent that its income and gains are applicable to charitable purposes only.

3 Surplus for the financial year

	2023	2022
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	860,391	330,730
and after charging:-		
Depreciation of owned fixed assets	28,246	31,022
Rentals under operating leases	11,183	4,911
Pension costs	3,385	3,685
Reporting Accountant fees	1,440	840

4 Staff Costs and Emoluments

	2023	2022
	£	£
Gross Salaries	66,386	71,495
Employer's National Insurance	5,363	5,827
Pension Contributions	3,385	3,685
	<u>75,134</u>	<u>81,007</u>

The average number of employees during the year was 2 (previous year: 4).

The charity considers its key management personnel comprises of the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil),

No employees has benefits in excess of £60,000 (previous year: none).

The Manchester Somali Islamic Cultural Trust
Notes to the Accounts
for the year ended 31 March 2023

5 Tangible functional fixed assets

	Freehold Land and £	Fixtures and Fittings £	Building Improvements	Plant and Machinery £	Total £
Asset cost, valuation or revalued amount					
At 1 April 2022	662,546	22,920	388,686	27,862	1,102,014
Additions	-	-	-	-	-
At 31 March 2023	<u>662,546</u>	<u>22,920</u>	<u>388,686</u>	<u>27,862</u>	<u>1,102,014</u>
Accumulated depreciation and impairment provisions					
At 1 April 2022	114,629	22,398	237,010	25,713	399,750
Depreciation on revaluation	-	-	-	-	-
Charge for the year	10,958	78	16,501.00	709	28,246
At 31 March 2023	<u>125,587</u>	<u>22,476</u>	<u>253,511</u>	<u>26,422</u>	<u>427,996</u>
Net book value					
At 31 March 2023	<u>536,959</u>	<u>444</u>	<u>135,175</u>	<u>1,440</u>	<u>674,018</u>
At 31 March 2022	<u>547,917</u>	<u>522</u>	<u>151,676</u>	<u>2,149</u>	<u>702,265</u>

6 Debtors

	2023 £	2022 £
Other Debtors	34,501	34,500

7 Creditors: amounts falling due within one year

	2023 £	2022 £
Accrued expenses	1,440	840
PAYE and NI	16,295	7,680
Wages Due	654	2,648
Other Creditors	10,000	10,000
Unpaid Pension Contributions	856	308
	<u>23,245</u>	<u>21,476</u>

8 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 March 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	674,018	-	-	674,018
Current Assets	1,058,295	-	-	1,058,295
Current Liabilities	(29,245)	-	-	(29,245)
	<u>1,716,403</u>	<u>-</u>	<u>-</u>	<u>1,716,403</u>

At 1 April 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
Tangible Fixed Assets	702,265	-	-	702,265
Current Assets	392,975	-	-	392,975
Current Liabilities	(21,476)	-	-	(21,476)
	<u>1,073,764</u>	<u>-</u>	<u>-</u>	<u>1,073,764</u>

9 Post balance sheet events

The trustees consider that there were no post balance sheet events to disclose

THE MANCHESTER SOMALI ISLAMIC CULTURAL TRUST

England & Wales - Charity number 1064859

Accounts

Registered Charity Number
1064859

The Manchester Somali Islamic Cultural Trust
Report and Accounts
for the year ended 31 March 2022

The Manchester Somali Islamic Cultural Trust
Report and accounts
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The Manchester Somali Islamic Cultural Trust Charity Information

Trustees

Omer Ismail Barud (Chair of Trustees)
Farah Hassan Ahmed
Ahmed Ismail Sarman (Treasurer)
Abdirahman Mohamed Ali
Hussein Soyan Mohamed
Ismail Adam Hussen
Omar Ibrahim Aden

Accountants

Zia & Co
Chartered Certified Accountants
& Registered Auditors

41 Slade Lane
Manchester
M13 0QJ

Bankers

Barclays Bank Plc
Manchester Universities
Leicestershire
LE87 2BB

Registered office

Unity House, 42 Great Southern Street
Manchester
M14 4EZ

Registered charity number

1064859

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2022

The trustees present their annual report and accounts for the year ended 31st March 2022. The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2022 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is The Manchester Somali Islamic Cultural Trust.

The legal registration details are :-

<i>The Registered Office is</i>	Unity House, 42 Great Southern Street Manchester M14 4EZ
<i>Charity Registration Number</i>	1064859
<i>The telephone number is</i>	01612486143

Summary of main activities of the charity in relation to its objects

The main objective of the charity as set out in the charity's trust deed are as follows;

To promote the Islamic religion.

To promote the culture and language and the Islamic traditions of the Somali community.

To establish or secure the establishment of an Islamic centre and to maintain and manage such a centre for the furtherance of the above objects.

The charity carries out a wide range of activities in pursuance of its charitable objectives. The trustees consider that these activities are as follows:

Youth Services — Education services — including supplementary school, personal development workshops, spiritual guidance, good citizenship, recreation and diversion activities for positive social change

Social care support for the elderly citizen — activities to improve mental health and physical wellbeing, spiritual support, social networking opportunities

Women services engagement — active citizenship, activities to improve mental health and physical wellbeing, spiritual support, social networking opportunities, education activities

Community development — employment opportunities, security awareness and cooperation, social justice, spiritual education

Partnership working — interfaith dialogue, NHS, work with security services — GMP & PREVENT team, housing and Adult social care support

Family services — family counselling

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2022

Achievements and Performance of the Charity

Summary of the main achievements of the charity during the year

The main achievements of the charity during the year are successfully managing the following activities.

Hosted the Charity commission - Faith charities workshops in partnership with the Commission — to encourage good practice and provide registration support.

Hosted the Crown Prosecution service (CPS) community conversations project at our centre led by North west Head of CPS.

Developed a high quality provision supplementary school has been established to accommodate more than 300 children both male and female between the ages of five and fifteen; in order to teach them the Quran, Arabic language, Islamic studies and good citizenship with a wellbeing provision.

Youth services — Islamic Education in correct guidance and promote good citizenship, organised several youth events throughout the year to develop young people skills in employment, personal development, sports and other diversion activities to reduce anti-social behaviour and develop improved mental health.

Entertainment programmes: family fun-days, youth social clubs with EGaming; physically active games: indoor tennis, boxing, outdoor football and basketball for males and females.

Perform festivities at religious events and festivals — over 10K attendance EID IN THE PARK at Platt Fields park, Manchester.

Social programmes to increase the connection between the Mosque and the neighbourhood, such as visiting the neighbours, Muslims and non-Muslims, to familiarise them with the mosque and its services.

Keep Manchester clean - Programmes and campaigns for neighbourhood cleaning in the area surrounding the Mosque by Muslim youth. This has a significant impact on their development, in the spirit of good.

Women services — organised and supported women groups among the youth and more mature women, to network, islamophobia and hate crime reporting awareness.

Community cohesion work— Visit to provide Eid celebration gifts for sick children at our local NHS hospital, refugee collections, hosted multi-faith bereavement during time community was affected by gang crime loss.

Work with the security services —GMP headlines information sharing with the community.

DBS and Safe guarding training for all staff and volunteers using external partners such as the Manchester Council safety team and local solicitors.

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2022

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The Charity is a registered charity and is constituted under a trust deed dated 14th October 1997.

The methods adopted for the recruitment and appointment of new trustees

Members of the management committee are all recruited from volunteers within the Somali Community.

The policies and procedures adopted for the induction and training of trustees.

Most trustees are already familiar with the work of the charity as a result of being local people and due to their involvement with the charity.

Additionally, new trustees are invited and encouraged to attend induction and training in relevant policies and procedures as and when necessary.

Financial Review

We have been facing financial challenges, however we are planning to increase our youth and women support provisions and programmes with construction project that will increase floor space for their activities - The Atrium project. This will test our finances and will demand new fundraising campaigns.

Investment powers and policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer term investment. The trustees shall review this statement should excess funds become available.

Policies on reserves and going concern

The balance held in unrestricted reserves at 31st March 2022 was £ 1,073,764 (2021: £919,173). The organisation has sufficient funds to meet day to day operations and it is the intention of the charity to reserve sufficient funds to secure a building. The Charity's main source of income is donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2022

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

Reconstruction and expansion of the current building of the Centre because of its limited capacity and suitability.

Establishing a ONE-STOP (body/mind/soul) service centre at the Alfurqan Islamic centre that achieves its objectives and activities in service provision to its people.

Providing all-round support for the members of the young Islamic community in Britain to live, study, work and grow to their full potential, which will help raise the efficiency of the Muslim community in Britain.

Facility Expansion and space optimisation Project - The Atrium Project Facility is to increase centre floor space on all the 3 floors doubling up as a prayer space, community learning, community and youth space, introduce disabled access with a lift-service provision, as well as creating easy access from the new ablution area to the mosque and community centre.

The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.

Abdirahman Mohamed Ali

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Omer Ismail Barud (Chair of Trustees)

Farah Hassan Ahmed

Chair of Trustees (Treasurer)

Ahmed Ismail Sarman

Treasurer

Abdirahman Mohamed Ali

Hussein Soyam Mohamed

Ismail Adam Hussen

Omar Ibrahim Aden

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2022

Independent Examiner

Mr Muhammad Saeed Zia FCCA

Zia & Co
Chartered Certified Accountants
& Registered Auditors

41 Slade Lane
Manchester
M13 0QJ

Statement of Trustees' Responsibilities

The Charities Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements and comply with regulations made under the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2022

Method of preparation of accounts

These accounts have been prepared in accordance with the provisions applicable law and United Kingdom Accounting Standards (UK Generally Acceptable Accounting Practice).

This report was approved by the board of trustees on 20 December 2022.

Mr Abdirahman Mohamed Ali

Trustee

The Manchester Somali Islamic Cultural Trust Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year end 31 March 2022

I report on the financial statements of the Charity on pages 10 to 17 for the year ended 31 March 2022 which have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011. (The SORP), under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of trustees and examiner

As described on page 4, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement

In connection with my examination, except as disclosed below, 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 have in accordance with section 130 of the 2011 Act; and
to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.
We have not had access to the management committee minutes for the year.

The Examiner's relevant professional qualification or body is:

The Association of Chartered Certified Accountants (ACCA)



Mr Muhammad Saeed Zia FCCA

Zia & Co
Chartered Certified Accountants
& Registered Auditors

41 Slade Lane
Manchester
M13 0QJ

The date upon which my opinion is expressed is :-
20 December 2022

The Manchester Somali Islamic Cultural Trust
Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2022 £	2022 £	2022 £	2021 £
<i>Incoming resources from generated funds</i>				
Revenue grants, donations and legacies- individuals	298,432	-	298,432	248,695
Revenue grants, donations and legacies- organisations	13,623	-	13,623	38,968
Investment Income	18,675	-	18,675	15,850
Total incoming resources	330,730	-	330,730	303,513
Resources expended				
<i>Costs of generating funds</i>				
<i>Costs of charitable activities</i>	175,203	-	175,203	174,532
<i>Governance costs</i>	840	-	840	840
<i>Other resources expended</i>	96	-	96	200
Total resources expended	176,139	-	176,139	175,572
Net incoming resources before transfers between funds	154,591	-	154,591	127,941
Net incoming resources before Other recognised gains and losses	154,591	-	154,591	127,941
Other recognised gains and losses				
Net movement in funds	154,591	-	154,591	127,941
Reconciliation of funds				
<i>Total funds brought forward</i>	919,173	-	919,173	791,232
Total Funds carried forward	1,073,764	-	1,073,764	919,173

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 13 as required by the SORP.

The notes on pages 14 to 17 form an integral part of these accounts.

The Manchester Somali Islamic Cultural Trust
Statement of Financial Activities
for the year ended 31 March 2022

	2022	2021
	£	£
Turnover	330,730	303,513
Direct costs of turnover	175,203	174,532
Gross surplus	<u>155,527</u>	<u>128,981</u>
Governance costs	840	840
Other resources expended	96	200
Operating surplus	<u>154,591</u>	<u>127,941</u>
Surplus on ordinary activities before tax	<u>154,591</u>	<u>127,941</u>
Surplus for the financial year	<u>154,591</u>	<u>127,941</u>
Retained surplus for the financial year	<u>154,591</u>	<u>127,941</u>
All activities derive from continuing operations		

The notes on pages 14 to 17 form an integral part of these accounts.

The Manchester Somali Islamic Cultural Trust
Statement of Financial Activities
for the year ended 31 March 2022

Statement of Total Recognised Gains and Losses
for the year ended 31 March 2022

	2022	2021
Excess of Expenditure over income before realisation of assets	154,591	127,941
Profit per Profit and Loss account	154,591	127,941
Net Movement in funds before taxation	154,591	127,941

Movements in revenue and capital funds
for the year ended 31 March 2022

Revenue accumulated funds	Unrestricted	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Accumulated funds brought forward	919,173	-	919,173	791,232
Recognised gains and losses before transfers	154,591	-	154,591	127,941
	<u>1,073,764</u>	<u>-</u>	<u>1,073,764</u>	<u>919,173</u>
Closing revenue accumulated funds	1,073,764	-	1,073,764	919,173
				£

Summary of funds

	Designated	Unrestricted	Restricted	Total	Last Year
	Funds	Funds	Funds	Funds	Total Funds
	2022	2022	2022	2022	2021
Revenue accumulated funds	-	1,073,764	-	1,073,764	919,173
Total funds	<u>-</u>	<u>1,073,764</u>	<u>-</u>	<u>1,073,764</u>	<u>919,173</u>

The notes on pages 14 to 17 form an integral part of these accounts.

The Manchester Somali Islamic Cultural Trust
Registered Charity Number: 1064859
Balance Sheet
as at 31 March 2022

		2022	2021
Fixed assets			
Tangible assets	5	692,411	719,704
Total fixed assets		<u>702,265</u>	<u>719,704</u>
Current assets			
Debtors	6	34,500	34,500
Cash at bank and in hand		<u>358,475</u>	<u>186,511</u>
Total current assets		<u>392,975</u>	<u>221,011</u>
Creditors:-			
amounts due within one year	7	(21,476)	(21,542)
Net current assets		<u>371,499</u>	<u>199,469</u>
Total assets less current liabilities		<u>1,073,764</u>	<u>919,173</u>
Net assets excluding pension asset / liability		<u>1,073,764</u>	<u>919,173</u>
Net assets including pension asset / liability		<u>1,073,764</u>	<u>919,173</u>
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds	1,073,764	<u>919,173</u>	<u>919,173</u>
Total unrestricted funds		<u>1,073,764</u>	<u>919,173</u>
Total charity funds		<u>1,073,764</u>	<u>919,173</u>

Mr Abdirahman Mohamed Ali

Ahmed I Sarman

Trustee

Treasurer

Approved by the board of trustees on 20 December 2022

The Manchester Somali Islamic Cultural Trust
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

a Basis of preparation of the accounts

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption in the FRS 102 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

b Funds Structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There **were** no restricted funds at the year end.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

c Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

d Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings For more information on this attribution refer to note (f) below.

e Irrecoverable Vat

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

f Allocation of Support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

The Manchester Somali Islamic Cultural Trust
Notes to the Accounts
for the year ended 31 March 2022

g Costs of raising funds

There are no costs associated with raising funds.

h Tangible fixed assets and depreciation

All **assets** costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Building Improvements,	10% on cost
Fixtures, Fittings Equipment & Security	15% on cost
Computers	33% on cost
Buildings	2% on cost

i Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities

j Pensions

The charity currently does administer contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions

2 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

Taxation

As a registered charity, the charity is exempt from income tax to the extent that its income and gains are applicable to charitable purposes only.

3 Surplus for the financial year	2022	2021
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities and after charging:-	330,730	303,513
Depreciation of owned fixed assets	31,022	29,796
Rentals under operating leases	4,911	2,406
Pension costs	3,685	3,687
Reporting Accountant fees	840	840
4 Staff Costs and Emoluments	2022	2021
	£	£
Gross Salaries	71,495	72,488
Employer's National Insurance	5,827	5,860
Pension Contributions	3,685	3,687
	<u>81,007</u>	<u>82,035</u>

The Manchester Somali Islamic Cultural Trust
Notes to the Accounts
for the year ended 31 March 2022

The average number of employees during the year was 4 (previous year: 4).

The charity considers its key management personnel comprises of the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil),

No employees has benefits in excess of £60,000 (previous year: none).

5 Tangible functional fixed assets

	Freehold Land and £	Fixtures and Fittings £	Building Improvements	Plant and Machinery £	Total £
Asset cost, valuation or revalued amount					
At 1 April 2021	662,546	22,920	378,832	24,133	1,088,431
Additions	-	-		3,729	3,729
At 31 March 2022	<u>662,546</u>	<u>22,920</u>	<u>378,832</u>	<u>27,862</u>	<u>1,092,160</u>
Accumulated depreciation and impairment provisions					
At 1 April 2021	103,447	22,306	220,156	22,818	368,727
Depreciation on revaluation	-	-		-	-
Charge for the year	11,182	92	16,853.00	2,895	31,022
At 31 March 2022	<u>114,629</u>	<u>22,398</u>	<u>237,009</u>	<u>25,713</u>	<u>399,749</u>
Net book value					
At 31 March 2022	<u>547,917</u>	<u>522</u>	<u>141,823</u>	<u>2,149</u>	<u>692,411</u>
At 31 March 2021	<u>559,099</u>	<u>614</u>	<u>158,676</u>	<u>1,315</u>	<u>719,704</u>

6 Debtors	2022	2021
	£	£
Other Debtors	34,500	34,500

7 Creditors: amounts falling due within one year	2022	2021
	£	£
Accrued expenses	840	840
PAYE and NI	7,680	7,935
Wages Due	2,648	2,459
Other Creditors	10,000	10,000
Unpaid Pension Contributions	308	308
	<u>21,476</u>	<u>21,542</u>

8 Particulars of Individual Funds and analysis of assets and liabilities representing funds				
At 31 March 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	692,411	-	-	692,411
Current Assets	392,975	-	-	392,975
Current Liabilities	(21,476)	-	-	(21,476)
	<u>1,073,764</u>	<u>-</u>	<u>-</u>	<u>1,073,764</u>

The Manchester Somali Islamic Cultural Trust
Notes to the Accounts
for the year ended 31 March 2022

	£	£	£	£
At 1 April 2021				
	Unrestricted funds	Designated funds	Restricted funds	Total Funds
Tangible Fixed Assets	719,704	-	-	719,704
Current Assets	221,011	-	-	221,011
Current Liabilities	(21,542)	-	-	(21,542)
	<u>919,173</u>	<u>-</u>	<u>-</u>	<u>919,173</u>

9 Post balance sheet events

The trustees consider that there were no post balance sheet events to disclose

THE MANCHESTER SOMALI ISLAMIC CULTURAL TRUST

England & Wales - Charity number 1064859

Accounts

Registered Charity Number
1064859

The Manchester Somali Islamic Cultural Trust
Report and Accounts
for the year ended 31 March 2021

The Manchester Somali Islamic Cultural Trust
Report and accounts
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The Manchester Somali Islamic Cultural Trust Charity Information

Trustees

Omer Ismail Barud (Chair of Trustees)
Farah Hassan Ahmed
Ahmed Ismail Sarman (Treasurer)
Abdirahman Mohamed Ali
Hussein Soyan Mohamed
Ismail Adam Hussen
Omar Ibrahim Aden

Accountants

Zia & Co
Chartered Certified Accountants
& Registered Auditors

41 Slade Lane
Manchester
M13 0QJ

Bankers

Barclays Bank Plc
Manchester Universities
Leicestershire
LE87 2BB

Registered office

Unity House, 42 Great Southern Street
Manchester
M14 4EZ

Registered charity number

1064859

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2021

The trustees present their annual report and accounts for the year ended 31st March 2021. The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2021 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is The Manchester Somali Islamic Cultural Trust.

The legal registration details are :-

<i>The Registered Office is</i>	Unity House, 42 Great Southern Street Manchester M14 4EZ
<i>Charity Registration Number</i>	1064859
<i>The telephone number is</i>	01612486143

Summary of main activities of the charity in relation to its objects

The main objective of the charity as set out in the charity's trust deed are as follows;

To promote the Islamic religion.

To promote the culture and language and the Islamic traditions of the Somali community.

To establish or secure the establishment of an Islamic centre and to maintain and manage such a centre for the furtherance of the above objects.

The charity carries out a wide range of activities in pursuance of its charitable objectives. The trustees consider that these activities are as follows:

Youth Services — Education services — including supplementary school, personal development workshops, spiritual guidance, good citizenship, recreation and diversion activities for positive social change

Social care support for the elderly citizen — activities to improve mental health and physical wellbeing, spiritual support, social networking opportunities

Women services engagement — active citizenship, activities to improve mental health and physical wellbeing, spiritual support, social networking opportunities, education activities

Community development — employment opportunities, security awareness and cooperation, social justice, spiritual education

Partnership working — interfaith dialogue, NHS, work with security services — GMP & PREVENT team, housing and Adult social care support

Family services — family counselling

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2021

Achievements and Performance of the Charity

Summary of the main achievements of the charity during the year

The main achievements of the charity during the year are successfully managing the following activities.

Hosted the Charity commission - Faith charities workshops in partnership with the Commission — to encourage good practice and provide registration support.

Hosted the Crown Prosecution service (CPS) community conversations project at our centre led by North west Head of CPS.

Developed a high quality provision supplementary school has been established to accommodate more than 300 children both male and female between the ages of five and fifteen; in order to teach them the Quran, Arabic language, Islamic studies and good citizenship with a wellbeing provision.

Youth services — Islamic Education in correct guidance and promote good citizenship, organised several youth events throughout the year to develop young people skills in employment, personal development, sports and other diversion activities to reduce anti-social behaviour and develop improved mental health.

Entertainment programmes: family fun-days, youth social clubs with EGaming; physically active games: indoor tennis, boxing, outdoor football and basketball for males and females.

Perform festivities at religious events and festivals — over 10K attendance EID IN THE PARK at Platt Fields park, Manchester.

Social programmes to increase the connection between the Mosque and the neighbourhood, such as visiting the neighbours, Muslims and non-Muslims, to familiarise them with the mosque and its services.

Keep Manchester clean - Programmes and campaigns for neighbourhood cleaning in the area surrounding the Mosque by Muslim youth. This has a significant impact on their development, in the spirit of good.

Women services — organised and supported women groups among the youth and more mature women, to network, islamophobia and hate crime reporting awareness.

Community cohesion work— Visit to provide Eid celebration gifts for sick children at our local NHS hospital, refugee collections, hosted multi-faith bereavement during time community was affected by gang crime loss.

Work with the security services —GMP headlines information sharing with the community.

DBS and Safe guarding training for all staff and volunteers using external partners such as the Manchester Council safety team and local solicitors.

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2021

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The Charity is a registered charity and is constituted under a trust deed dated 14th October 1997.

The methods adopted for the recruitment and appointment of new trustees

Members of the management committee are all recruited from volunteers within the Somali Community.

The policies and procedures adopted for the induction and training of trustees.

Most trustees are already familiar with the work of the charity as a result of being local people and due to their involvement with the charity.

Additionally, new trustees are invited and encouraged to attend induction and training in relevant policies and procedures as and when necessary.

Financial Review

We have been facing financial challenges, however we are planning to increase our youth and women support provisions and programmes with construction project that will increase floor space for their activities - The Atrium project. This will test our finances and will demand new fundraising campaigns.

Investment powers and policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer term investment. The trustees shall review this statement should excess funds become available.

Policies on reserves and going concern

The balance held in unrestricted reserves at 31st March 2021 was £ 919,173 (2020: £791,232). The organisation has sufficient funds to meet day to day operations and it is the intention of the charity to reserve sufficient funds to secure a building. The Charity's main source of income is donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2021

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

Reconstruction and expansion of the current building of the Centre because of its limited capacity and suitability.

Establishing a ONE-STOP (body/mind/soul) service centre at the Alfurqan Islamic centre that achieves its objectives and activities in service provision to its people.

Providing all-round support for the members of the young Islamic community in Britain to live, study, work and grow to their full potential, which will help raise the efficiency of the Muslim community in Britain.

Facility Expansion and space optimisation Project - The Atrium Project Facility is to increase centre floor space on all the 3 floors doubling up as a prayer space, community learning, community and youth space, introduce disabled access with a lift-service provision, as well as creating easy access from the new ablution area to the mosque and community centre.

The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.

Abdirahman Mohamed Ali

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Omer Ismail Barud (Chair of Trustees)

Farah Hassan Ahmed

Chair of Trustees (Treasurer)

Ahmed Ismail Sarman

Treasurer

Abdirahman Mohamed Ali

Hussein Soyan Mohamed

Ismail Adam Hussen

Omar Ibrahim Aden

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2021

Independent Examiner

Mr Muhammad Saeed Zia FCCA

Zia & Co
Chartered Certified Accountants
& Registered Auditors

41 Slade Lane
Manchester
M13 0QJ

Statement of Trustees' Responsibilities

The Charities Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements and comply with regulations made under the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

The Manchester Somali Islamic Cultural Trust

The report of the trustees for the year ended 31 March 2021

Method of preparation of accounts

These accounts have been prepared in accordance with the provisions applicable law and United Kingdom Accounting Standards (UK Generally Acceptable Accounting Practice).

This report was approved by the board of trustees on 1 February 2022.

Mr Abdirahman Mohamed Ali

Trustee

The Manchester Somali Islamic Cultural Trust Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year end 31 March 2021

I report on the financial statements of the Charity on pages 10 to 17 for the year ended 31 March 2021 which have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011. (The SORP), under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of trustees and examiner

As described on page 4, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement

In connection with my examination, except as disclosed below, 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 have in accordance with section 130 of the 2011 Act; and
to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.
We have not had access to the management committee minutes for the year.

The Examiner's relevant professional qualification or body is:

The Association of Chartered Certified Accountants (ACCA)



Mr Muhammad Saeed Zia FCCA

Zia & Co
Chartered Certified Accountants
& Registered Auditors

41 Slade Lane
Manchester
M13 0QJ

The date upon which my opinion is expressed is :-
1 February 2022

The Manchester Somali Islamic Cultural Trust
Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2021 £	2021 £	2021 £	2020 £
<i>Incoming resources from generated funds</i>				
Revenue grants, donations and legacies- individuals	248,695	-	248,695	192,506
Revenue grants, donations and legacies- organisations	38,968	-	38,968	-
Investment Income	15,850	-	15,850	-
Total incoming resources	303,513	-	303,513	192,506
Resources expended				
<i>Costs of generating funds</i>				
<i>Costs of charitable activities</i>	174,532	-	174,532	179,772
<i>Governance costs</i>	840	-	840	1,830
<i>Other resources expended</i>	200	-	200	33
Total resources expended	175,572	-	175,572	181,635
Net incoming resources before transfers between funds	127,941	-	127,941	10,871
Net incoming resources before Other recognised gains and losses	127,941	-	127,941	10,871
Other recognised gains and losses				
Net movement in funds	127,941	-	127,941	10,871
Reconciliation of funds				
<i>Total funds brought forward</i>	791,232	-	791,232	780,361
Total Funds carried forward	919,173	-	919,173	791,232

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 13 as required by the SORP.

The notes on pages 14 to 17 form an integral part of these accounts.

The Manchester Somali Islamic Cultural Trust
Statement of Financial Activities
for the year ended 31 March 2021

	2021	2020
	£	£
Turnover	303,513	192,506
Direct costs of turnover	174,532	179,772
Gross surplus	<u>128,981</u>	<u>12,734</u>
Governance costs	840	1,830
Other resources expended	200	33
Operating surplus	<u>127,941</u>	<u>10,871</u>
Surplus on ordinary activities before tax	<u>127,941</u>	<u>10,871</u>
Surplus for the financial year	<u>127,941</u>	<u>10,871</u>
Retained surplus for the financial year	<u>127,941</u>	<u>10,871</u>
All activities derive from continuing operations		

The notes on pages 14 to 17 form an integral part of these accounts.

The Manchester Somali Islamic Cultural Trust
Statement of Financial Activities
for the year ended 31 March 2021

Statement of Total Recognised Gains and Losses
for the year ended 31 March 2021

	2021	2020
Excess of Expenditure over income before realisation of assets	<u>127,941</u>	<u>10,871</u>
Profit per Profit and Loss account	127,941	10,871
Net Movement in funds before taxation	<u>127,941</u>	<u>10,871</u>

Movements in revenue and capital funds
for the year ended 31 March 2021

Revenue accumulated funds	Unrestricted	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Accumulated funds brought forward	791,232	-	791,232	780,361
Recognised gains and losses before transfers	<u>127,941</u>	-	<u>127,941</u>	<u>10,871</u>
	919,173	-	919,173	791,232
Closing revenue accumulated funds	<u>919,173</u>	-	<u>919,173</u>	<u>791,232</u>
				£

Summary of funds

	Designated	Unrestricted	Restricted	Total	Last Year
	Funds	Funds	Funds	Funds	Total Funds
	2021	2021	2021	2021	2020
Revenue accumulated funds	-	919,173	-	919,173	791,232
Total funds	<u>-</u>	<u>919,173</u>	<u>-</u>	<u>919,173</u>	<u>791,232</u>

The notes on pages 14 to 17 form an integral part of these accounts.

The Manchester Somali Islamic Cultural Trust
Registered Charity Number: 1064859
Balance Sheet
as at 31 March 2021

		2021	2020
Fixed assets			
Tangible assets	5	719,704	749,373
Total fixed assets		<u>719,704</u>	<u>749,373</u>
Current assets			
Debtors	6	34,500	34,500
Cash at bank and in hand		<u>186,511</u>	<u>29,451</u>
Total current assets		<u>221,011</u>	<u>63,951</u>
Creditors:-			
amounts due within one year	7	(21,542)	(22,092)
Net current assets		<u>199,469</u>	<u>41,859</u>
Total assets less current liabilities		<u>919,173</u>	<u>791,232</u>
Net assets excluding pension asset / liability		<u>919,173</u>	<u>791,232</u>
Net assets including pension asset / liability		<u>919,173</u>	<u>791,232</u>
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds	919,173	<u>791,232</u>	<u>791,232</u>
Total unrestricted funds		<u>919,173</u>	<u>791,232</u>
Total charity funds		<u>919,173</u>	<u>791,232</u>

Mr Abdirahman Mohamed Ali

Ahmed I Sarman

Trustee

Treasurer

Approved by the board of trustees on 1 February 2022

The Manchester Somali Islamic Cultural Trust
Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

a Basis of preparation of the accounts

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption in the FRS 102 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

b Funds Structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There **were** no restricted funds at the year end.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

c Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

d Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings For more information on this attribution refer to note (f) below.

e Irrecoverable Vat

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

f Allocation of Support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

The Manchester Somali Islamic Cultural Trust
Notes to the Accounts
for the year ended 31 March 2021

g Costs of raising funds

There are no costs associated with raising funds.

h Tangible fixed assets and depreciation

All **assets** costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Building Improvements,	10% on cost
Fixtures, Fittings Equipment & Security	15% on cost
Computers	33% on cost
Buildings	2% on cost

i Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities

j Pensions

The charity currently does administer contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions

2 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil).

Taxation

As a registered charity, the charity is exempt from income tax to the extent that its income and gains are applicable to charitable purposes only.

3 Surplus for the financial year	2021	2020
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities and after charging:-	303,513	192,506
Depreciation of owned fixed assets	29,796	32,265
Rentals under operating leases	2,406	2,970
Pension costs	3,687	3,965
Reporting Accountant fees	840	1,830
4 Staff Costs and Emoluments	2021	2020
	£	£
Gross Salaries	72,488	86,400
Employer's National Insurance	5,860	5,772
Pension Contributions	3,687	3,965
	<u>82,035</u>	<u>96,137</u>

The Manchester Somali Islamic Cultural Trust
Notes to the Accounts
for the year ended 31 March 2021

The average number of employees during the year was 4 (previous year: 4).

The charity considers its key management personnel comprises of the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil),

No employees has benefits in excess of £60,000 (previous year: none).

5 Tangible functional fixed assets

	Freehold Land and £	Fixtures and Fittings £	Building Improvements	Plant and Machinery £	Total £
Asset cost, valuation or revalued amount					
At 1 April 2020	662,546	22,920	378,832	24,006	1,088,304
Additions	-	-		127	127
At 31 March 2021	<u>662,546</u>	<u>22,920</u>	<u>378,832</u>	<u>24,133</u>	<u>1,088,431</u>
Accumulated depreciation and impairment provisions					
At 1 April 2020	92,037	22,198	202,526	22,170	338,931
Depreciation on revaluation	-	-		-	-
Charge for the year	11,410	108	17,630	648	29,796
At 31 March 2021	<u>103,447</u>	<u>22,306</u>	<u>220,156</u>	<u>22,818</u>	<u>368,727</u>
Net book value					
At 31 March 2021	<u>559,099</u>	<u>614</u>	<u>158,676</u>	<u>1,315</u>	<u>719,704</u>
At 31 March 2020	<u>570,509</u>	<u>722</u>	<u>176,306</u>	<u>1,836</u>	<u>749,373</u>

6 Debtors	2021	2020
	£	£
Other Debtors	34,500	34,500

7 Creditors: amounts falling due within one year	2021	2020
	£	£
Accrued expenses	840	840
PAYE and NI	7,935	7,404
Wages Due	2,459	3,538
Other Creditors	10,000	10,000
Unpaid Pension Contributions	308	310
	<u>21,542</u>	<u>22,092</u>

8 Particulars of Individual Funds and analysis of assets and liabilities representing funds				
At 31 March 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	719,704	-	-	719,704
Current Assets	221,011	-	-	221,011
Current Liabilities	(21,542)	-	-	(21,542)
	<u>919,173</u>	<u>-</u>	<u>-</u>	<u>919,173</u>

The Manchester Somali Islamic Cultural Trust
Notes to the Accounts
for the year ended 31 March 2021

	£	£	£	£
At 1 April 2020				
	Unrestricted funds	Designated funds	Restricted funds	Total Funds
Tangible Fixed Assets	749,373	-	-	749,373
Current Assets	63,951	-	-	63,951
Current Liabilities	(22,092)	-	-	(22,092)
	<u>791,232</u>	<u>-</u>	<u>-</u>	<u>791,232</u>

9 Post balance sheet events

The trustees consider that there were no post balance sheet events to disclose