

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 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 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 Funds	Restricted Funds	Total Funds	Last year 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
	1,073,764	-	1,073,764	919,173
Closing revenue accumulated funds	1,073,764	-	1,073,764	919,173
				£

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2022	2022	2022	2022	2021
Revenue accumulated funds	-	1,073,764	-	1,073,764	919,173
Total funds	-	1,073,764	-	1,073,764	919,173

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	330,730	303,513
and after charging:-		
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	662,546	22,920	378,832	27,862	1,092,160
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	114,629	22,398	237,009	25,713	399,749
Net book value					
At 31 March 2022	547,917	522	141,823	2,149	692,411
At 31 March 2021	559,099	614	158,676	1,315	719,704

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
	21,476	21,542

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)
	1,073,764	-	-	1,073,764

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