

Registered Charity Number
1064859

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

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

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	180,265	636,894
Profit per Profit and Loss account	180,265	636,894
Net Movement in funds before taxation	180,265	636,894

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

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year 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	180,265	-	180,265	636,894
	1,896,668	-	1,896,668	1,716,403
Closing revenue accumulated funds	1,896,668	-	1,896,668	1,716,403
				£

Summary of funds

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

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		<u>1,210,591</u>	<u>1,023,794</u>
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>1,716,403</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	474,137	860,391
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	1,440	1,440

4 Staff Costs and Emoluments

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

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	662,546	22,920	402,021	39,904	1,127,391
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	136,326	22,543	268,362	30,871	458,102
Net book value					
At 31 March 2024	526,220	377	133,659	9,033	669,289
At 31 March 2023	536,959	444	148,510	1,440	687,353

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
	17,713	29,245

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)
	1,896,668	-	-	1,896,668
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)
	1,716,403	-	-	1,716,403

9 Post balance sheet events

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