

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

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**

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

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**

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

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

<b>Revenue accumulated funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Last year Total Funds</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	1,930,017	-	1,930,017	1,896,668
<b>Closing revenue accumulated funds</b>	<b>1,930,017</b>	<b>-</b>	<b>1,930,017</b>	<b>1,896,668</b>
				<b>£</b>

**Summary of funds**

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

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**

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

	593,451	474,137
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	1,440	1,440
Independent Examiner's Fees	1,440	1,440

**4 Staff Costs and Emoluments**

2025	2024
------	------

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

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 £
<b>Asset cost, valuation or revalued amount</b>					
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	856,827	22,920	402,021	39,904	1,321,672
<b>Accumulated depreciation and impairment provisions</b>					
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	150,736	22,600	281,728	33,852	488,916
<b>Net book value</b>					
At 31 March 2025	706,091	320	120,293	6,052	832,756
At 31 March 2024	526,220	377	133,659	9,033	669,289

<b>6 Debtors</b>	<b>2025</b>	<b>2024</b>
	£	£
Other Debtors	53,650	34,501
<b>7 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	£	£
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
	14,405	17,713

<b>8 Particulars of Individual Funds and analysis of assets and liabilities representing funds</b>				
<b>At 31 March 2025</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	832,756	-	-	832,756
Current Assets	1,111,666	-	-	1,111,666
Current Liabilities	(14,405)	-	-	(14,405)
	1,930,017	-	-	1,930,017
<b>At 1 April 2024</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
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

**9 Post balance sheet events**

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