

# THE ISLAMIC ACADEMY OF MANCHESTER

England & Wales · Charity number 1068567

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1998-03-11

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 347-349 Stockport Road  
Longsight  
Manchester  
M13 0LF

**Phone** 01612731145

**Email** [info@islamicacademy.eu](mailto:info@islamicacademy.eu)

**Website** [www.islamicacademy.eu](http://www.islamicacademy.eu)

## Activities

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**Objects:** 1. TO WORK FOR THE PROPAGATION OF ISLAM AS A RELIGION.2. TO PROMOTE THE BENEFIT OF THE INHABITANTS WITHIN THE AREA OF BENEFIT. TO ADVANCE EDUCATION, RELIEVE POVERTY AND SICKNESS AND TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR THE RECREATION AND OTHER LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE FOR THE SAID INHABITANTS.3. TO ESTABLISH OR THE ESTABLISHMENT OF COMMUNITY CENTRES, (HEREINAFTER CALLED 'THE CENTRE') AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS.

**Activities:** Friday congregation & five times daily prayer services, daily after school Quranic classes for children, adult Quranic (Arabic) classes, chaplaincy services to hospitals & prisons, marriages and social welfare services to communities. We seek to advance education and relieve poverty and to provide facilities for social welfare including recreational activities for the betterment of our society.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

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- **Area of benefit:** GREATER MANCHESTER AND ELSEWHERE
- Manchester City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£144,883	£119,454	-	-
2023-12-31	£171,108	£76,232	-	-
2022-12-31	£144,430	£89,433	-	-
2021-12-31	£117,397	£109,500	-	-
2020-12-31	£82,599	£82,301	-	-

## Trustees

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Name	Role	Appointed
Mohammed Atif Hamid	Chair	2014-04-01
Dr Mohammed Riaz Akhtar		2014-04-01
Mohammad Farooq		2014-04-01

**THE ISLAMIC ACADEMY OF MANCHESTER**

England & Wales - Charity number 1068567

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# Accounts

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**THE ISLAMIC ACADEMY OF MANCHESTER  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**THE ISLAMIC ACADEMY OF MANCHESTER**  
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# THE ISLAMIC ACADEMY OF MANCHESTER

## Trustees' Report For The Year Ended 31 December 2024

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The trustees present their report and the financial statements for the year ended 31 December 2024.

### Objectives and Activities

#### Aims and Objectives

The Islamic Academy runs and manages City Jamia Masjid, a large mosque close to the city Centre of Manchester which is operated by The Islamic Academy of Manchester. The mosque is operational for daily prayers and holds a number of classes and activities for adults and children.

### Achievements and Performance

#### Charitable activities

Our charity has been an uptake in activities and attendance and charitable donations remain steady enabling ongoing projects to progress.

We continue to work in partnership with a number of other organisations and charities in line with the needs of the local community.

One key focus during 2024 was establishing a CIO (The Islamic Academy of Manchester, Registered Charity No. 1209015) to enhance and modernize the charity and governing document. A solicitor was appointed to take the trustees through this process liaising with the Charity Commission and Land Registry during this process. The new CIO was registered on 8th July 2024. Two of the current three trustees will serve on board of the CIO with a view to simultaneously run both charities and then wind down the current charity.

Construction work progressed on target.

### Financial Review

#### Reserves Policy

Over the next 12 months, we expect to make further progress with the internal and external works and are aiming to implement a number of initiatives for the youth and vulnerable in our community.

### Structure, Governance and Management

#### Governing Document

The Charity is constituted under 1998 constitution registered with the Charities Commission under Number 1068567. The Trustees have responsibility for the overall management and operation of the charity.

### Reference and Administrative Details

#### Trustees

Mr Mohammed Atif Hamid - Chair  
Mr Mohammad Farooq - Trustee  
Dr Mohammed Riaz Akhtar - Trustee

#### Charity Number

1068567

#### Independent Examiner

Muhammad Zaheer  
Nabaile Young UK Ltd  
Chartered Certified Accountants  
334 Slade Lane  
Manchester  
M19 2BL

**THE ISLAMIC ACADEMY OF MANCHESTER**  
**Trustees' Report (continued)**  
**For The Year Ended 31 December 2024**

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The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Mohammed Atif Hamid

Trustee

17 October 2025

**THE ISLAMIC ACADEMY OF MANCHESTER**  
**Independent Examiner's Report to the Trustees of THE ISLAMIC ACADEMY OF**  
**MANCHESTER**  
**For The Year Ended 31 December 2024**

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I report to the trustees on my examination of the accounts of THE ISLAMIC ACADEMY OF MANCHESTER (the Trust) for the year ended 31 December 2024.

**Responsibilities and Basis of Report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Muhammad Zaheer

17 October 2025  
334 Slade Lane  
Manchester  
M19 2BL

**THE ISLAMIC ACADEMY OF MANCHESTER**  
**Statement of Financial Activities**  
**For The Year Ended 31 December 2024**

	<b>Notes</b>	<b>2024</b> <b>Unrestricted</b> <b>funds</b> <b>£</b>	<b>2023</b> <b>Unrestricted</b> <b>funds</b> <b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	<b>3</b>	97,562	154,296
Charitable activities:			
Funeral Activities		47,321	16,812
		<u>144,883</u>	<u>171,108</u>
<b>EXPENDITURE ON:</b>			
Raising funds	<b>5</b>	(96,151)	(64,548)
Charitable activities:	<b>5</b>		
Funeral Activities		(23,303)	(11,686)
		<u>(119,454)</u>	<u>(76,234)</u>
<b>NET INCOME</b>		25,429	94,874
<b>NET MOVEMENT IN FUNDS</b>		<u>25,429</u>	<u>94,874</u>
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		1,420,421	1,325,547
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>13</b>	<u><u>1,445,850</u></u>	<u><u>1,420,421</u></u>

The notes on pages 6 to 9 form part of these financial statements.

**THE ISLAMIC ACADEMY OF MANCHESTER**  
**Statement of Financial Position**  
**As At 31 December 2024**

	Notes	2024 Unrestricted funds £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible Assets	<b>9</b>	1,416,649	1,373,742
		<u>1,416,649</u>	<u>1,373,742</u>
<b>CURRENT ASSETS</b>			
Debtors	<b>10</b>	-	3,693
Cash at bank and in hand		60,484	81,442
		<u>60,484</u>	<u>85,135</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>11</b>	<u>(3,783)</u>	<u>(2,456)</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<u>56,701</u>	<u>82,679</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,473,350</u>	<u>1,456,421</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>12</b>	<u>(27,500)</u>	<u>(36,000)</u>
<b>NET ASSETS</b>		<u>1,445,850</u>	<u>1,420,421</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		<u>1,445,850</u>	<u>1,420,421</u>
<b>TOTAL FUNDS</b>	<b>13</b>	<u>1,445,850</u>	<u>1,420,421</u>

On behalf of the board

Mr Mohammed Atif Hamid

Trustee

17 October 2025

The notes on pages 6 to 9 form part of these financial statements.

**THE ISLAMIC ACADEMY OF MANCHESTER**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2024**

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**1. General Information**

THE ISLAMIC ACADEMY OF MANCHESTER is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1068567. The principal address is .

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

**2.2. Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

**2.3. Resources Expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

**2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	Not depreciated
Motor Vehicles	25% Writing down value
Fixtures & Fittings	15% Writing down value

**2.5. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Income from Donations and Legacies**

**THE ISLAMIC ACADEMY OF MANCHESTER**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2024**

	<b>2024</b>	<b>2023</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Donations and gifts	97,562	154,296

**4. Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	12,371	4,826

**5. Analysis of Expenditure**

	<b>Activities undertaken directly</b>	<b>Support costs</b> (see note 6)	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	-	96,151	96,151
Funeral Activities	23,303	-	23,303
	23,303	96,151	119,454

	<b>Activities undertaken directly</b>	<b>Support costs</b> (see note 6)	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	-	64,548	64,548
Funeral Activities	11,686	-	11,686
	11,686	64,548	76,234

**6. Support Costs**

	<b>2024</b>
	<b>Raising funds</b>
	<b>£</b>
Employee costs	20,023
Premises expenses	30,692
General administration	32,255
Depreciation	12,371
Governance costs	810
	96,151

**THE ISLAMIC ACADEMY OF MANCHESTER**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2024**

	<b>2023</b> <b>Raising funds</b> <b>£</b>
Employee costs	18,540
Premises expenses	17,886
General administration	19,816
Depreciation	4,826
Governance costs	3,480
	64,548

**7. Staff Costs**

Staff costs were as follows:

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Wages and salaries	19,513	18,000
Other pension costs	510	540
	20,023	18,540

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**8. Average Number of Employees**

Average number of employees during the year was: 3 (2023: 1)

**9. Tangible Assets**

	<b>Land &amp; Property</b> <b>Freehold</b> <b>£</b>	<b>Motor Vehicles</b> <b>£</b>	<b>Fixtures &amp; Fittings</b> <b>£</b>	<b>Total</b> <b>£</b>
<b>Cost</b>				
As at 1 January 2024	1,347,000	8,310	95,143	1,450,453
Additions	-	-	55,278	55,278
As at 31 December 2024	1,347,000	8,310	150,421	1,505,731
<b>Depreciation</b>				
As at 1 January 2024	-	7,633	69,078	76,711
Provided during the period	-	170	12,201	12,371
As at 31 December 2024	-	7,803	81,279	89,082
<b>Net Book Value</b>				
As at 31 December 2024	1,347,000	507	69,142	1,416,649
As at 1 January 2024	1,347,000	677	26,065	1,373,742

**THE ISLAMIC ACADEMY OF MANCHESTER**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2024**

10. **Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	-	3,693
	-	3,693

11. **Creditors: Amounts Falling Due Within One Year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	1	-
Other creditors	1,395	-
Taxation and social security	2,387	2,456
	3,783	2,456

12. **Creditors: Amounts Falling Due After More Than One Year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other creditors	27,500	36,000
	27,500	36,000

13. **Movement in Funds**

	<b>As at 1 January 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 December 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	1,420,421	144,883	(119,454)	1,445,850
<b>Total funds</b>	1,420,421	144,883	(119,454)	1,445,850

	<b>As at 1 January 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 December 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	1,325,547	171,108	(76,234)	1,420,421
<b>Total funds</b>	1,325,547	171,108	(76,234)	1,420,421

14. **Transactions with Trustees**

15. **Related Party Disclosures**

**THE ISLAMIC ACADEMY OF MANCHESTER**

England & Wales - Charity number 1068567

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# Accounts

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**Charity number: 1068567**

**The Islamic Academy of Manchester  
Trustee's report and financial statements  
for the year ended 31 December 2023**

# The Islamic Academy of Manchester

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# The Islamic Academy of Manchester

## Legal and administrative information

<b>Charity number</b>	1068567
<b>Business address</b>	347-349 Stockport Road Manchester M13 0LF
<b>Trustee</b>	Atif Hamid Mohammed Riaz Akhtar Mohammad Farooq
<b>Accountants</b>	Nabaile Young UK Ltd 334 Slade Lane Manchester M19 2BL
<b>Bankers</b>	HSBC Bank 2-4 St. Ann's Square Manchester M2 7HD  NatWest Bank 437 Wilmslow Road Withington Manchester M20 4AJ

# **The Islamic Academy of Manchester**

## **Report of the trustee for the year ended 31 December 2023**

The trustee presents his report and the financial statements for the year ended 31 December 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

### **Structure, governance and management**

The Charity is constituted under 1998 constitution registered with the Charities Commission under Number 1068567. The Trustees have responsibility for the overall management and operation of the charity.

### **Objectives and activities**

#### *Objectives and aims*

The Islamic Academy runs and manages City Jamia Masjid, a large mosque close to the city centre of Manchester which is operated by The Islamic Academy of Manchester. The mosque is operational for daily prayers and holds a number of classes and activities for adults and children.

### **Achievements and performance**

#### *Charitable activities*

Our charity has seen an uptake in activities and attendance and charitable donations remain steady enabling ongoing projects to progress.

We continue to work in partnership with a number of other organisations and charities in line with the needs of the local community.

We have continued to improve the facilities and infrastructure of the organisation for the beneficiaries, for example, with installation of perimeter fencing and gates of the mosque.

By the end of December 2023, a new architect was appointed to progress outstanding issues on the upper floor of the main mosque building with Building Control. This was further to recommendations from fire strategy experts based on work conducted in 2022.

Construction of the community centre adjacent to the mosque progressed to internal works with a projected completion date of Winter 2024.

### **Financial review**

#### *Reserve policy*

Over the next 12 months, we expect to make further progress with the internal and external works and are aiming to implement a number of initiatives for the youth and vulnerable in our community.

# The Islamic Academy of Manchester

## Report of the trustee for the year ended 31 December 2023

### Statement of trustees' responsibilities

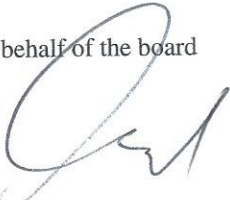
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. 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

On behalf of the board



Atif Hamid  
Trustee

## **The Islamic Academy of Manchester**

### **Independent examiner's report to the trustees on the unaudited financial statements of The Islamic Academy of Manchester.**

I report on the accounts of The Islamic Academy of Manchester for the year ended 31 December 2023 set out on pages 2 to 10.

#### **Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
**Nabaile Young UK Ltd**

**Independent examiner**  
**334 Slade Lane**  
**Manchester**  
**United Kingdom**

**M19 2BL**

**The Islamic Academy of Manchester**

**Statement of financial activities**

**For the year ended 31 December 2023**

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Voluntary income	2	171,108	171,108	144,430
<b>Total incoming resources</b>		<u>171,108</u>	<u>171,108</u>	<u>144,430</u>
<b>Resources expended</b>				
Purchases		11,686	11,686	29,995
Staff costs	3	18,540	18,540	19,367
Establishment costs		25,652	25,652	24,222
Motor and travelling expenses		2,272	2,272	3,505
Legal and professional fees		3,480	3,480	271
Communications and IT		5,948	5,948	2,537
Other office expenses		463	463	637
Office stationery		1,849	1,849	1,297
Interest payable and similar charges		1,517	1,517	1,888
Depreciation and impairment		4,825	4,825	5,712
<b>Total resources expended</b>		<u>76,232</u>	<u>76,232</u>	<u>89,431</u>
Total funds brought forward		1,420,421	1,420,421	1,270,548
<b>Total funds carried forward</b>		<u>1,515,297</u>	<u>1,515,297</u>	<u>1,325,547</u>

The notes on pages 7 to 10 form an integral part of these financial statements.

## The Islamic Academy of Manchester

### Balance sheet as at 31 December 2023

	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible assets	5		1,373,742		1,269,304
<b>Current assets</b>					
Debtors	6	3,693		3,560	
Cash at bank and in hand		81,442		111,457	
		<u>85,135</u>		<u>115,017</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(2,456)</u>		<u>(2,426)</u>	
<b>Net current assets</b>			<u>82,679</u>		<u>112,591</u>
<b>Total assets less current liabilities</b>			1,456,421		1,381,895
<b>Creditors: amounts falling due after more than one year</b>	8		<u>(36,000)</u>		<u>(56,348)</u>
<b>Net assets</b>			<u>1,420,421</u>		<u>1,325,547</u>
<b>Funds</b>	9				
Unrestricted income funds			<u>1,420,421</u>		<u>1,325,547</u>
<b>Total funds</b>			<u>1,420,421</u>		<u>1,325,547</u>

The financial statements were approved by the trustee on and signed on its behalf by

**Atif Hamid**  
Trustee



The notes on pages 7 to 10 form an integral part of these financial statements.

# The Islamic Academy of Manchester

## Notes to financial statements for the year ended 31 December 2023

### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

#### 1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

#### 1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

#### 1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

#### 1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Not depreciated
Fixtures, fittings and equipment	-	15% Reducing balance
Motor vehicles	-	25% Reducing balance

# The Islamic Academy of Manchester

## Notes to financial statements for the year ended 31 December 2023

### 1.5. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

### 2. Voluntary income

	Unrestricted funds £	2023 Total £	2022 Total £
Donations	105,372	105,372	62,949
Friday collections	48,924	48,924	60,121
Funeral Income	16,812	16,812	21,360
	<u>171,108</u>	<u>171,108</u>	<u>144,430</u>

### 3. Employees

Employment costs	2023 £	2022 £
Wages and salaries	18,000	18,827
Pension costs	540	540
	<u>18,540</u>	<u>19,367</u>

No employee received emoluments of more than £60,000 (2022 : None).

#### Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2023 Number	2022 Number
Admin	<u>1</u>	<u>1</u>

### 4. Pension costs

The company operates a defined contribution pension scheme in respect of the [ENTER DETAILS HERE]. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2023 £	2022 £
Pension charge	<u>540</u>	<u>540</u>

# The Islamic Academy of Manchester

## Notes to financial statements for the year ended 31 December 2023

5. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2023	1,237,736	95,143	8,310	1,341,189
Additions	109,264	-	-	109,264
At 31 December 2023	<u>1,347,000</u>	<u>95,143</u>	<u>8,310</u>	<u>1,450,453</u>
<b>Depreciation</b>				
At 1 January 2023	-	64,478	7,407	71,885
Charge for the year	-	4,600	226	4,826
At 31 December 2023	<u>-</u>	<u>69,078</u>	<u>7,633</u>	<u>76,711</u>
<b>Net book values</b>				
At 31 December 2023	<u>1,347,000</u>	<u>26,065</u>	<u>677</u>	<u>1,373,742</u>
At 31 December 2022	<u>1,237,736</u>	<u>30,665</u>	<u>903</u>	<u>1,269,304</u>
<b>6. Debtors</b>			<b>2023</b>	<b>2022</b>
			£	£
Other debtors			<u>3,693</u>	<u>3,560</u>
<b>7. Creditors: amounts falling due within one year</b>			<b>2023</b>	<b>2022</b>
			£	£
Other taxes and social security			<u>2,456</u>	<u>2,426</u>
<b>8. Creditors: amounts falling due after more than one year</b>			<b>2023</b>	<b>2022</b>
			£	£
Karz e Hasna.			<u>36,000</u>	<u>56,348</u>

**The Islamic Academy of Manchester**

**Notes to financial statements  
for the year ended 31 December 2023**

**9. Analysis of net assets between funds**

	<b>Total funds £</b>
Fund balances at 31 December 2023 as represented by:	<hr style="border: 0; border-top: 1px solid black;"/> <hr style="border: 0; border-top: 1px solid black;"/>

**10. Unrestricted funds**

	<b>At 01 January 2023 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>At 31 December 2023 £</b>
General Fund	1,325,547	171,108	(76,234)	1,420,421

**THE ISLAMIC ACADEMY OF MANCHESTER**

England & Wales - Charity number 1068567

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# Accounts

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**Charity number: 1068567**

**The Islamic Academy of Manchester  
Trustee's report and financial statements  
for the year ended 31 December 2022**

# The Islamic Academy of Manchester

## Contents

	<b>Page</b>
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# The Islamic Academy of Manchester

## Legal and administrative information

<b>Charity number</b>	1068567
<b>Business address</b>	347-349 Stockport Road Manchester M13 0LF
<b>Trustee</b>	Atif Hamid Mohammed Riaz Akhtar Mohammad Farooq
<b>Accountants</b>	Nabaile Young UK Ltd 334 Slade Lane Manchester M19 2BL
<b>Bankers</b>	HSBC Bank 2-4 St. Ann's Square Manchester M2 7HD  NatWest Bank 437 Wilmslow Road Withington Manchester M20 4AJ

# **The Islamic Academy of Manchester**

## **Report of the trustee for the year ended 31 December 2022**

The trustee presents his report and the financial statements for the year ended 31 December 2022. The trustees who served during the year and up to the date of this report are set out on page 1.

### **Structure, governance and management**

The Charity is constituted under 1998 constitution registered with the Charities Commission under Number 1068567. The Trustees have responsibility for the overall management and operation of the charity.

### **Objectives and activities**

#### *Objectives and aims*

The Islamic Academy runs and manages City Jamia Masjid, a large mosque close to the city centre of Manchester which is operated by The Islamic Academy of Manchester. The mosque is operational for daily prayers and holds a number of classes and activities for adults and children.

There is building work still outstanding on the upper floor of the building. The work is ongoing with third party involvement including architects and fire strategy experts.

Construction of a community centre adjacent to the mosque has progressed with the external shell of the building fully complete. The car park of the mosque has now also been completed.

### **Achievements and performance**

#### *Charitable activities*

Our charitable donations have fully recovered since the pandemic and class numbers particularly for younger people has increased significantly.

We continue to work in partnership with a number of other organisations and charities in line with the needs of the local community.

We have continued to improve the facilities and infrastructure of the organisation for the beneficiaries, for example, with enhanced WiFi coverage and a new PA system.

### **Financial review**

#### *Reserve policy*

Over the next 12 months, we expect to make further progress with the internal and external works and are aiming to implement a number of initiatives for the youth and vulnerable in our community.

## The Islamic Academy of Manchester

### Report of the trustee for the year ended 31 December 2022

#### Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

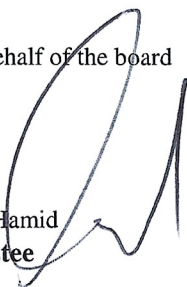
Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. 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

On behalf of the board

Atif Hamid  
Trustee



29/09/2023

## **The Islamic Academy of Manchester**

### **Independent examiner's report to the trustees on the unaudited financial statements of The Islamic Academy of Manchester.**

I report on the accounts of The Islamic Academy of Manchester for the year ended 31 December 2022 set out on pages 2 to 10.

#### **Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
  
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
**Nabaile Young UK Ltd**

**Independent examiner**  
**334 Slade Lane**  
**Manchester**  
**United Kingdom**

**M19 2BL**

# The Islamic Academy of Manchester

## Statement of financial activities

For the year ended 31 December 2022

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Voluntary income	2	144,430	144,430	117,397
<b>Total incoming resources</b>		<u>144,430</u>	<u>144,430</u>	<u>117,397</u>
<b>Resources expended</b>				
Purchases		29,995	29,995	25,160
Staff costs	3	19,367	19,367	15,871
Establishment costs		24,222	24,222	24,099
Motor and travelling expenses		3,505	3,505	2,935
Legal and professional fees		271	271	24,284
Communications and IT		2,537	2,537	3,764
Other office expenses		639	639	4,592
Office stationery		1,297	1,297	1,117
Interest payable and similar charges		1,888	1,888	1,263
Depreciation and impairment		5,712	5,712	6,417
<b>Total resources expended</b>		<u>89,433</u>	<u>89,433</u>	<u>109,502</u>
Total funds brought forward		1,270,548	1,270,548	1,262,653
<b>Total funds carried forward</b>		<u>1,325,545</u>	<u>1,325,545</u>	<u>1,270,548</u>

The notes on pages 7 to 10 form an integral part of these financial statements.

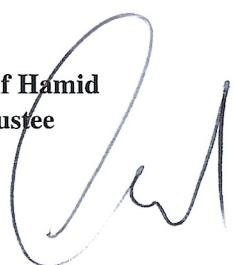
## The Islamic Academy of Manchester

### Balance sheet as at 31 December 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		1,269,304		1,177,916
<b>Current assets</b>					
Debtors	6	3,560		3,038	
Cash at bank and in hand		111,457		149,032	
		<u>115,017</u>		<u>152,070</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(2,426)</u>		<u>(3,037)</u>	
<b>Net current assets</b>			<u>112,591</u>		<u>149,033</u>
<b>Total assets less current liabilities</b>			1,381,895		1,326,949
<b>Creditors: amounts falling due after more than one year</b>	8		<u>(56,348)</u>		<u>(56,401)</u>
<b>Net assets</b>			<u>1,325,547</u>		<u>1,270,548</u>
<b>Funds</b>	9				
Unrestricted income funds			<u>1,325,547</u>		<u>1,270,548</u>
<b>Total funds</b>			<u>1,325,547</u>		<u>1,270,548</u>

The financial statements were approved by the trustee on and signed on its behalf by

Atif Hamid  
Trustee



29/09/2023

The notes on pages 7 to 10 form an integral part of these financial statements.

# The Islamic Academy of Manchester

## Notes to financial statements for the year ended 31 December 2022

### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

#### 1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

#### 1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

#### 1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

#### 1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Not depreciated
Fixtures, fittings and equipment	-	15% Reducing balance
Motor vehicles	-	25% Reducing balance

# The Islamic Academy of Manchester

## Notes to financial statements for the year ended 31 December 2022

### 1.5. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

### 2. Voluntary income

	Unrestricted funds £	2022 Total £	2021 Total £
Donations	62,949	62,949	51,648
Friday collections	60,121	60,121	44,084
Funeral Income	21,360	21,360	21,665
	<u>144,430</u>	<u>144,430</u>	<u>117,397</u>

### 3. Employees

Employment costs	2022 £	2021 £
Wages and salaries	18,827	14,631
Social security costs	-	801
Pension costs	540	439
	<u>19,367</u>	<u>15,871</u>

No employee received emoluments of more than £60,000 (2021 : None).

#### Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2022 Number	2021 Number
Admin	<u>1</u>	<u>1</u>

### 4. Pension costs

The company operates a defined contribution pension scheme in respect of the [ENTER DETAILS HERE]. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2022 £	2021 £
Pension charge	<u>540</u>	<u>439</u>

# The Islamic Academy of Manchester

## Notes to financial statements for the year ended 31 December 2022

5. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2022	1,142,623	93,156	8,310	1,244,089
Additions	95,113	1,987	-	97,100
At 31 December 2022	<u>1,237,736</u>	<u>95,143</u>	<u>8,310</u>	<u>1,341,189</u>
<b>Depreciation</b>				
At 1 January 2022	-	59,067	7,106	66,173
Charge for the year	-	5,411	301	5,712
At 31 December 2022	<u>-</u>	<u>64,478</u>	<u>7,407</u>	<u>71,885</u>
<b>Net book values</b>				
At 31 December 2022	<u>1,237,736</u>	<u>30,665</u>	<u>903</u>	<u>1,269,304</u>
At 31 December 2021	<u>1,142,623</u>	<u>34,089</u>	<u>1,204</u>	<u>1,177,916</u>
6. Debtors			<b>2022</b>	<b>2021</b>
			£	£
Other debtors			<u>3,560</u>	<u>3,038</u>
7. Creditors: amounts falling due within one year			<b>2022</b>	<b>2021</b>
			£	£
Other taxes and social security			<u>2,426</u>	<u>3,037</u>
8. Creditors: amounts falling due after more than one year			<b>2022</b>	<b>2021</b>
			£	£
Karz e Hasna.			<u>56,348</u>	<u>56,401</u>

**The Islamic Academy of Manchester**

**Notes to financial statements  
for the year ended 31 December 2022**

**9. Analysis of net assets between funds**

	<b>Total funds £</b>
Fund balances at 31 December 2022 as represented by:	<hr style="border: 0.5px solid black;"/> <hr style="border: 0.5px solid black;"/>
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**10. Unrestricted funds**

	<b>At 01 January 2013 2022 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>At 31 December 2013 2022 £</b>
General Fund	1,270,548	144,431	(89,432)	1,325,547
	<hr style="border: 0.5px solid black;"/>	<hr style="border: 0.5px solid black;"/>	<hr style="border: 0.5px solid black;"/>	<hr style="border: 0.5px solid black;"/>

**The Islamic Academy of Manchester**

**The following pages do not form part of the statutory accounts.**

# The Islamic Academy of Manchester

## Detailed statement of financial activities

For the year ended 31 December 2022

	2022		2021	
	£	£	£	£
<b>Incoming resources</b>				
<b>Incoming resources from generating funds:</b>				
<i>Voluntary income</i>				
Donations		62,949		51,648
Friday collections		60,121		44,084
Funeral Income		21,360		21,665
		<u>144,430</u>		<u>117,397</u>
<b>Total incoming resources from generating funds</b>		<u>144,430</u>		<u>117,397</u>
<b>Total incoming resources</b>		<u><u>144,430</u></u>		<u><u>117,397</u></u>
<b>Resources expended</b>				
<b>Costs of generating funds:</b>				
<b>Fundraising trading:</b>				
<b>cost of goods sold and other costs</b>				
<i>Activity 1</i>				
Activity 1 - Funeral Expenditure	29,995		25,160	
		<u>29,995</u>		<u>25,160</u>
<b>Total fundraising trading</b>		<u>29,995</u>		<u>25,160</u>
<b>cost of goods sold and other costs</b>		<u>29,995</u>		<u>25,160</u>
<b>Total costs of generating funds</b>		<u><u>29,995</u></u>		<u><u>25,160</u></u>

# The Islamic Academy of Manchester

## Detailed statement of financial activities

For the year ended 31 December 2022

	2022 £	2021 £
<b>Charitable activities</b>		
<b>Governance costs</b>		
<i>Activities undertaken directly</i>		
Staff costs - Employer's NIC	-	801
Staff costs - Pension costs	540	439
Establishment - Rates & water	658	3,002
Establishment - Light & heat	10,246	7,922
Establishment - Repairs & maintenance	4,811	5,643
Establishment - Insurance	3,751	3,518
Cleaning and sundries	4,756	4,014
Motor vehicle expenses	1,661	1,681
Telephone	1,844	1,254
Professional - Other	271	24,284
Office expenses - Communication & IT	2,537	3,764
Office expenses - Advertising	637	4,592
Office stationery	1,297	1,117
Bank charges	1,888	1,263
Depreciation & impairment	5,712	6,417
	<u>40,609</u>	<u>69,711</u>
<i>Support costs</i>		
Support - Staff costs - Wages & salaries	18,827	14,631
	<u>18,827</u>	<u>14,631</u>
<b>Total governance costs</b>	<u>59,436</u>	<u>84,342</u>
<b>Net incoming/(outgoing) resources for the year</b>	<u>54,999</u>	<u>7,895</u>

**THE ISLAMIC ACADEMY OF MANCHESTER**

England & Wales - Charity number 1068567

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# Accounts

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**REGISTERED CHARITY NUMBER: 1068567**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2021  
for  
The Islamic Academy of Manchester

Nabaile Young Chartered Accountants  
334 Slade Lane  
Manchester  
United Kingdom  
M19 2BL

The Islamic Academy of Manchester

Contents of the Financial Statements  
for the Year Ended 31 December 2021

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Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

## The Islamic Academy of Manchester

### Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

City Jamia Masjid is a large mosque close to the city centre of Manchester which is operated by The Islamic Academy of Manchester. The mosque is operational for daily prayers and holds a number of classes and activities for adults and children. However, a significant amount of building work still remains on the site which is currently underway. Internally, the upper floor of the premises is incomplete. The work has progressed significantly with the completion of an additional fire escape as required by Building Control. We have engaged with experts in Fire Strategy to enhance the measures on the upper floor and throughout the building. Whilst the car park and community centre building remain incomplete, significant progress has been made since 2020. The shell of the community building is almost complete. Once complete, the car park will commence.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Donations have recovered significantly since lockdown. In addition, our activities and classes have returned to pre-pandemic levels with the mosque.

We continue to work in partnership with a number of other organisations and charities in line with the needs of the local community.

We have continued to improve the facilities and infrastructure of the organisation for the beneficiaries, for example, with updated CCTV, networking the building so that internet and WiFi are available throughout and with the provision of further contactless donation terminals in the building.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

Over the next 12 months, we expect to make further progress with the internal and external works and are aiming to implement a number of initiatives for the youth and vulnerable in our community.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1068567

##### **Principal address**

347-349 Stockport Road  
Manchester  
M13 0LF

The Islamic Academy of Manchester

Report of the Trustees  
for the Year Ended 31 December 2021

**Trustees**

Mr Farooq  
Mr Hamid  
Dr Akhtar

**Independent Examiner**

Nabaile Young Chartered Accountants  
334 Slade Lane  
Manchester  
United Kingdom  
M19 2BL

Approved by order of the board of trustees on 26/10/22 and signed on its behalf by:



.....  
Mr Hamid - Trustee

Independent Examiner's Report to the Trustees of  
The Islamic Academy of Manchester

**Independent examiner's report to the trustees of The Islamic Academy of Manchester**

I report to the charity trustees on my examination of the accounts of The Islamic Academy of Manchester (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nabaile Young UK Ltd  
Nabaile Young Chartered Accountants  
334 Slade Lane  
Manchester  
United Kingdom  
M19 2BL

Date: 26/10/2022

The Islamic Academy of Manchester

Statement of Financial Activities  
for the Year Ended 31 December 2021

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		117,397	82,599
<b>EXPENDITURE ON</b>			
Raising funds	2	74,984	58,977
Other		34,516	23,324
<b>Total</b>		<u>109,500</u>	<u>82,301</u>
<b>NET INCOME</b>		<u>7,897</u>	<u>298</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		1,262,651	1,262,353
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,270,548</u></u>	<u><u>1,262,651</u></u>

The notes form part of these financial statements

The Islamic Academy of Manchester

Balance Sheet  
31 December 2021

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	1,177,916	1,133,746
<b>CURRENT ASSETS</b>			
Prepayments and accrued income		3,038	2,806
Cash at bank and in hand		149,032	152,076
		<u>152,070</u>	<u>154,882</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(3,037)	(3,236)
		<u>149,033</u>	<u>151,646</u>
<b>NET CURRENT ASSETS</b>			
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,326,949	1,285,392
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	(56,401)	(22,741)
		<u>1,270,548</u>	<u>1,262,651</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>	9		
Unrestricted funds		1,270,548	1,262,651
<b>TOTAL FUNDS</b>		<u>1,270,548</u>	<u>1,262,651</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
.....<sup>26.10.22</sup>..... and were signed on its behalf by:

  
.....  
Mr Hamid - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

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

### **Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**2. RAISING FUNDS**

**Raising donations and legacies**

	31.12.21	31.12.20
	£	£
Support costs	3,441	58,977
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Admin	1	1
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	82,599
<b>EXPENDITURE ON</b>	
Raising funds	58,977
Other	23,324
<b>Total</b>	<u>82,301</u>
<b>NET INCOME</b>	<u>298</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	1,262,353

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,262,651</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 January 2021	1,093,944	91,247	8,310	1,193,501
Additions	48,679	1,909	-	50,588
At 31 December 2021	<u>1,142,623</u>	<u>93,156</u>	<u>8,310</u>	<u>1,244,089</u>
<b>DEPRECIATION</b>				
At 1 January 2021	-	53,051	6,704	59,755
Charge for year	-	6,016	402	6,418
At 31 December 2021	<u>-</u>	<u>59,067</u>	<u>7,106</u>	<u>66,173</u>
<b>NET BOOK VALUE</b>				
At 31 December 2021	<u>1,142,623</u>	<u>34,089</u>	<u>1,204</u>	<u>1,177,916</u>
At 31 December 2020	<u>1,093,944</u>	<u>38,196</u>	<u>1,606</u>	<u>1,133,746</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Taxation and social security	3,033	2,181
Other creditors	4	1,055
	<u>3,037</u>	<u>3,236</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.21	31.12.20
	£	£
Long term loans-Qarz-e-Hasna	56,401	22,741

**9. MOVEMENT IN FUNDS**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,262,651	7,897	1,270,548
<b>TOTAL FUNDS</b>	1,262,651	7,897	1,270,548

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	117,397	(109,500)	7,897
<b>TOTAL FUNDS</b>	117,397	(109,500)	7,897

**Comparatives for movement in funds**

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,262,353	298	1,262,651
<b>TOTAL FUNDS</b>	1,262,353	298	1,262,651

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	82,599	(82,301)	298
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>82,599</u>	<u>(82,301)</u>	<u>298</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	1,262,353	8,195	1,270,548
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,262,353</u>	<u>8,195</u>	<u>1,270,548</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	199,996	(191,801)	8,195
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>199,996</u>	<u>(191,801)</u>	<u>8,195</u>

The Islamic Academy of Manchester

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

The Islamic Academy of Manchester

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	51,648	58,292
Friday Collection	44,084	10,505
Funeral income	21,665	13,802
	<hr/>	<hr/>
	117,397	82,599
<b>Total incoming resources</b>	<hr/>	<hr/>
	117,397	82,599
<b>EXPENDITURE</b>		
<b>Other</b>		
Cleaning and sundries	3,713	5,185
Repairs and maintenance	5,643	3,351
Funeral expenditure	25,160	14,788
	<hr/>	<hr/>
	34,516	23,324
<b>Support costs</b>		
<b>Management</b>		
Wages	14,631	14,100
Social security	801	739
Pensions	439	423
Rates and water	3,002	7,659
Insurance	3,518	3,478
Light and heat	7,922	10,497
Telephone	1,254	1,294
Postage and stationery	1,117	1,102
Advertising	4,590	2,650
Sundries	301	42
Professional charges	24,284	5,062
	<hr/>	<hr/>
	61,859	47,046
<b>Finance</b>		
Bank charges	1,263	912
Depreciation of tangible fixed assets	6,417	7,276
	<hr/>	<hr/>
	7,680	8,188
<b>Information technology</b>		
Software costs	3,764	3,743

This page does not form part of the statutory financial statements

The Islamic Academy of Manchester

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
<b>Information technology</b>		
<b>Other</b>		
Travel expenses	1,681	-
Total resources expended	<u>109,500</u>	<u>82,301</u>
<b>Net income</b>	<u><u>7,897</u></u>	<u><u>298</u></u>

This page does not form part of the statutory financial statements

**THE ISLAMIC ACADEMY OF MANCHESTER**

England & Wales - Charity number 1068567

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# Accounts

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**REGISTERED CHARITY NUMBER: 1068567**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2020  
for  
The Islamic Academy of Manchester

Nabaile Young Chartered Accountants  
334 Slade Lane  
Manchester  
United Kingdom  
M19 2BL

The Islamic Academy of Manchester

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for the Year Ended 31 December 2020

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## The Islamic Academy of Manchester

### Report of the Trustees for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1068567

**Principal address**  
347-349 Stockport Road  
Manchester  
M13 0LF

**Trustees**  
Mr Farooq  
Mr Hamid  
Mr Akhtar

**Independent examiner**  
Nabaile Young Chartered Accountants  
334 Slade Lane  
Manchester  
United Kingdom  
M19 2BL

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

City Jamia Masjid is a large mosque close to the city centre of Manchester which is operated by The Islamic Academy of Manchester. The mosque is operational for daily prayers and holds a number of classes and activities for adults and children. However, a significant amount of building work still remains on the site which is currently underway. Internally, the upper floor of the premises is incomplete. The work has progressed significantly with the completion of an additional fire escape as required by Building Control. Externally, the car park and community centre building remain incomplete. Over the previous 12 months, the car park work has commenced along with the building of an external wall at the South Street entrance. A temporary portable cabin which had been on site for over 20 years has been demolished to enable the car park work. Planning permission has been granted for the community building which will be a flexible space available for the local community.



Independent Examiner's Report to the Trustees of  
The Islamic Academy of Manchester

I report on the accounts for the year ended 31 December 2020, which are set out on pages four to nine.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Nabaile Young UK Ltd  
Nabaile Young Chartered Accountants  
334 Slade Lane  
Manchester  
United Kingdom  
M19 2BL

Date: 28<sup>th</sup> OCTOBER 2021

The Islamic Academy of Manchester

Statement of Financial Activities  
for the Year Ended 31 December 2020

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		82,599	129,635
<b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Costs of generating voluntary income	2	51,318	-
<b>Governance costs</b>		7,659	4,154
<b>Other resources expended</b>		23,324	46,152
<b>Total resources expended</b>		82,301	50,306
<b>NET INCOMING RESOURCES</b>			
		298	79,329
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		1,262,353	1,183,024
<b>TOTAL FUNDS CARRIED FORWARD</b>		1,262,651	1,262,353

The notes form part of these financial statements

The Islamic Academy of Manchester

Balance Sheet  
At 31 December 2020

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	1,133,746	1,126,736
<b>CURRENT ASSETS</b>			
Prepayments and accrued income		2,806	2,521
Cash at bank and in hand		152,076	165,022
		<u>154,882</u>	<u>167,543</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(3,236)	(2,926)
		<u>151,646</u>	<u>164,617</u>
<b>NET CURRENT ASSETS</b>			
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,285,392	1,291,353
<b>CREDITORS</b>			
Amounts falling due after more than one year	7	(22,741)	(29,000)
		<u>1,262,651</u>	<u>1,262,353</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>			
Unrestricted funds	8	1,262,651	1,262,353
<b>TOTAL FUNDS</b>		<u>1,262,651</u>	<u>1,262,353</u>

The financial statements were approved by the Board of Trustees on .....  
and were signed on its behalf by:

28<sup>th</sup> OCTOBER 2021

  
.....  
Mr Hamid -Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

### Taxation

The charity is exempt from tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. COSTS OF GENERATING VOLUNTARY INCOME

	31.12.20	31.12.19
	£	£
Support costs	51,318	-
	<u>          </u>	<u>          </u>

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019 .

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019 .

### 4. STAFF COSTS

	31.12.20	31.12.19
	£	£
Wages and salaries	14,100	16,425
Social security costs	739	752
Other pension costs	423	386
	<u>15,262</u>	<u>17,563</u>

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Admin	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

### 5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 January 2020	1,092,774	78,132	8,310	1,179,216
Additions	1,170	13,115	-	14,285
At 31 December 2020	<u>1,093,944</u>	<u>91,247</u>	<u>8,310</u>	<u>1,193,501</u>
<b>DEPRECIATION</b>				
At 1 January 2020	-	46,311	6,169	52,480
Charge for year	-	6,740	535	7,275
At 31 December 2020	<u>-</u>	<u>53,051</u>	<u>6,704</u>	<u>59,755</u>
<b>NET BOOK VALUE</b>				
At 31 December 2020	<u>1,093,944</u>	<u>38,196</u>	<u>1,606</u>	<u>1,133,746</u>
At 31 December 2019	<u>1,092,774</u>	<u>31,821</u>	<u>2,141</u>	<u>1,126,736</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20	31.12.19
	£	£
Trade creditors	-	164
Taxation and social security	2,181	1,468
Other creditors	1,055	1,294
	<u>3,236</u>	<u>2,926</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.20	31.12.19
	£	£
Long term loans-Qarz-e-Hasna	<u>22,741</u>	<u>29,000</u>

**8. MOVEMENT IN FUNDS**

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,262,353	298	1,262,651
	<u>1,262,353</u>	<u>298</u>	<u>1,262,651</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	82,599	(82,301)	298
	<u>82,599</u>	<u>(82,301)</u>	<u>298</u>

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted Funds</b>			
General fund	1,183,024	79,329	1,262,353
<b>TOTAL FUNDS</b>	<u>1,183,024</u>	<u>79,329</u>	<u>1,262,353</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	129,635	(50,306)	79,329
<b>TOTAL FUNDS</b>	<u>129,635</u>	<u>(50,306)</u>	<u>79,329</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	1,183,024	79,627	1,262,651
<b>TOTAL FUNDS</b>	<u>1,183,024</u>	<u>79,627</u>	<u>1,262,651</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	212,234	(132,607)	79,627
<b>TOTAL FUNDS</b>	<u>212,234</u>	<u>(132,607)</u>	<u>79,627</u>

The Islamic Academy of Manchester

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Gifts	1	1
Donations	58,291	95,830
Friday Collection	10,505	33,804
Funeral income	13,802	-
	<hr/>	<hr/>
	82,599	129,635
<b>Total incoming resources</b>	<hr/>	<hr/>
	82,599	129,635
<b>RESOURCES EXPENDED</b>		
<b>Governance costs</b>		
Rates and water	7,659	4,154
<b>Other resources expended</b>		
Cleaning and sundries	5,185	5,007
Repairs and maintenance	3,351	4,410
Funeral expenditure	14,788	760
	<hr/>	<hr/>
	23,324	10,177
<b>Support costs</b>		
<b>Management</b>		
Wages	14,100	16,425
Social security	739	752
Pensions	423	386
Insurance	3,478	2,972
Light and heat	10,497	4,065
Telephone	1,294	1,079
Postage and stationery	1,102	7
Advertising	2,650	-
Sundries	42	729
Professional charges	5,062	2,872
	<hr/>	<hr/>
	39,387	29,287
<b>Finance</b>		
Bank charges	912	-
Depreciation of tangible fixed assets	7,276	6,328
	<hr/>	<hr/>
	8,188	6,328

This page does not form part of the statutory financial statements

The Islamic Academy of Manchester

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2020

	31.12.20	31.12.19
	£	£
<b>Information technology</b>		
Software costs	3,743	360
<b>Total resources expended</b>	82,301	50,306
<b>Net income</b>	298	79,329

This page does not form part of the statutory financial statements