

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.

The Islamic Academy of Manchester

Report of the Trustees

for the Year Ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Whilst the activities and donation income were both hampered during lockdown, the charity has remained in a good position and were able to provide a safe space for worshippers when open during lockdown with good social distancing measures and other Covid secure measures. One of our main activities during lockdown has been providing Muslim funeral services for Covid deceased. These have been provided as a volunteer-led low-cost funeral service.

We have also worked in partnership with a number of other organisations and charities during the pandemic in line with the needs of the local community. For example, we have posted a pop-up Covid testing and vaccination information hub with the NHS and Manchester City Council.


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 installation of 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.

Approved by order of the board of trustees on 28th October 2021 and signed on its behalf by:

 Hamid

Mr Hamid - Trustee

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: 28th 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 £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		82,599	129,635
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income	2	51,318	-
Governance costs		7,659	4,154
Other resources expended		23,324	46,152
Total resources expended		82,301	50,306
NET INCOMING RESOURCES		298	79,329
RECONCILIATION OF FUNDS			
Total funds brought forward		1,262,353	1,183,024
TOTAL FUNDS CARRIED FORWARD		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 £
FIXED ASSETS			
Tangible assets	5	1,133,746	1,126,736
CURRENT ASSETS			
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>
CREDITORS			
Amounts falling due within one year	6	(3,236)	(2,926)
NET CURRENT ASSETS		<u>151,646</u>	<u>164,617</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,285,392	1,291,353
CREDITORS			
Amounts falling due after more than one year	7	(22,741)	(29,000)
NET ASSETS		<u>1,262,651</u>	<u>1,262,353</u>
FUNDS	8		
Unrestricted funds		1,262,651	1,262,353
TOTAL FUNDS		<u>1,262,651</u>	<u>1,262,353</u>

The financial statements were approved by the Board of Trustees on 28th OCTOBER 2021
and were signed on its behalf by:


.....
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>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

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 £
COST				
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>
DEPRECIATION				
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>
NET BOOK VALUE				
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>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

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
	£	£	£
Unrestricted funds			
General fund	1,262,353	298	1,262,651
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	82,599	(82,301)	298
TOTAL FUNDS	<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 £
Unrestricted Funds			
General fund	1,183,024	79,329	1,262,353
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	129,635	(50,306)	79,329
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	1,183,024	79,627	1,262,651
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	212,234	(132,607)	79,627
TOTAL FUNDS	<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 £
INCOMING RESOURCES		
Voluntary income		
Gifts	1	1
Donations	58,291	95,830
Friday Collection	10,505	33,804
Funeral income	13,802	-
	<hr/>	<hr/>
	82,599	129,635
Total incoming resources	<hr/>	<hr/>
	82,599	129,635
RESOURCES EXPENDED		
Governance costs		
Rates and water	7,659	4,154
Other resources expended		
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
Support costs		
Management		
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
Finance		
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 £
Information technology		
Software costs	3,743	360
Total resources expended	82,301	50,306
Net income	298	79,329

This page does not form part of the statutory financial statements