

JAMIAT UL MUSLIMIN, MANCHESTER

England & Wales · Charity number 1081649

Details

Other names	THE CENTRAL MOSQUE MANCHESTER
Status	Registered
Legal form	Other
Registered	2000-07-19
Register	View on the Charity Commission register

Contact

Address	20 Upper Park Road Victoria Park Manchester M14 5RU
Phone	0161 224 4119
Email	info@manchestercentralmosque.org
Website	www.manchestercentralmosque.org

Activities

Objects: (1) THE ADVANCEMENT OF THE ISLAMIC FAITH IN MANCHESTER(2) TO ADVANCE EDUCATION, IN PARTICULAR ISLAMIC EDUCATION, TO RELIEVE POVERTY AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS OF MANCHESTER

Activities: Provides religious services to Muslims living within Greater Manchester & outskirts.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Amateur Sport
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** MANCHESTER
- Cheshire East
- Lancashire
- Manchester City
- Stockport
- Trafford

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,402,659	£1,030,485	£1,547,214	23
2023-12-31	£1,344,594	£1,004,509	£1,150,410	20
2022-12-31	£579,229	£552,397	£756,773	21
2021-12-31	£413,554	£384,487	-	-
2020-12-31	£568,307	£538,264	£754,426	19

Trustees

Name	Role	Appointed
Hammad Ajmal Khan	Chair	2020-07-26
Anwar Ahmed Nawaz		2021-02-10
Bilal Iqbal		2020-07-26
Mohammed Umar Qadir		2020-07-26
Muhammad Imran		2024-09-08
Qasim Mohammad Zafar		2022-08-03
Saeed Mahmood Saddique		2024-09-08
Sohail Anwar Kaushal		2020-07-26
Sohail Rafique		2022-08-03

JAMIAT UL MUSLIMIN, MANCHESTER

England & Wales - Charity number 1081649

Accounts



Trustees' Annual Report for the period

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	01	01	2024		31	12	2024

Section A Reference and administration details

Charity name

JAMIAT AL MUSLIMIN MANCHESTER

Other names charity is known by

The Central Mosque Manchester

Registered charity number (if any)

1081649

Charity's principal address

20 UPPER PARK ROAD

VICTORIA PARK

MANCHESTER

Postcode

M14 5RU

Names of the charity trustees who manage the charity

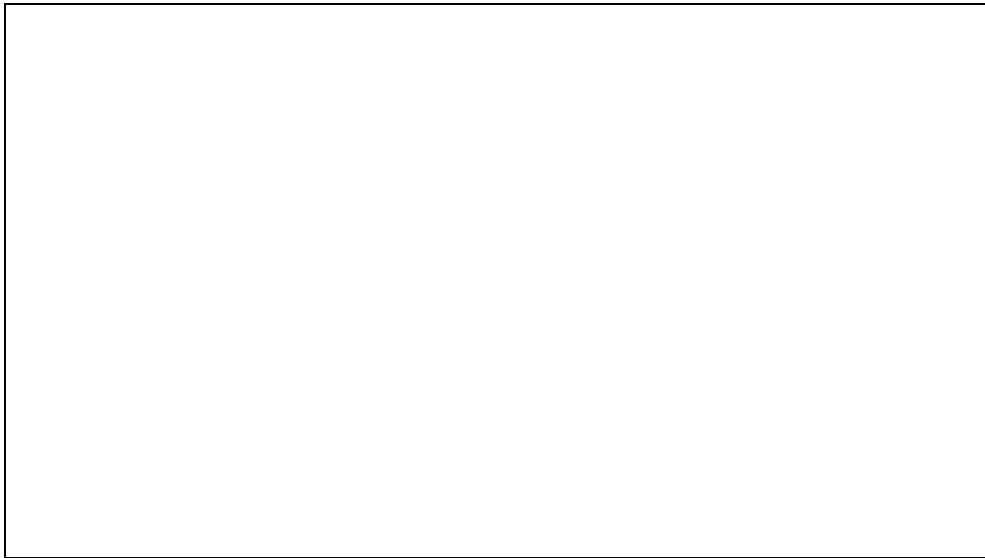
	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	HAMMAD KHAN	CHAIR		
2	SOHAIL RAFQIUE			
3	QASIM MOHAMMAD ZAFAR			
4	ANWAR AHMED NAWAZ			
5	MOHAMMED UMAR QADIR			
6	MUHAMMED IMRAN			
7	BILAL IQBAL			
8	SOHAIL ANWAR KAUSHAL			
9	SAEED MAHMOOD SADDIQUE			

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	TRUST DEED
How the charity is constituted (eg. trust, association, company)	TRUST
Trustee selection methods (eg. appointed by, elected by)	ELECTION

•



Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

Facilitate religious prayers, educational classes, and community welfare
Upholding Muslim beliefs and Islamic practices
Operating Manchester Central Mosque

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Daily prayers
Educational classes for children
Educational classes for women
Community workshops
Celebration of important Islamic dates
Health clinics and awareness
Linking with our neighbours
Interfaith dialogue
Mosque open days

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.



Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Mosque refurbishment is on going

More social activities

Section E

Financial review

Brief statement of the charity's policy on reserves

All reserves are available for the use of the charity

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	HAMMAD A KHAN	MOHAMMED UMAR QADIR
Position (eg Secretary, Chair, etc)	CHAIR	SECRETARY
Date	18/10/2025	

JAMIAT-UL-MUSLIMIN MANCHESTER		Charity No	1081649
Annual accounts for the period			
Period start date	01/01/2024	To	Period end date 31/12/2024

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	-	704,337	-	704,337	798,127
Charitable activities	S02	698,322	-	-	698,322	546,467
Total	S07	698,322	704,337	-	1,402,659	1,344,594
Expenditure (Notes 6)						
Expenditure on:						
Charitable activities	S09	432,313	598,172	-	1,030,485	1,004,509
Total	S12	432,313	598,172	-	1,030,485	1,004,509
Net income/(expenditure) before tax for the reporting period						
	S13	266,009	106,165	-	372,174	340,085
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
net gains/(losses) on investments	S15	266,009	106,165	-	372,174	340,085
	S16	-	-	-	-	-
Net income/(expenditure)	S17	266,009	106,165	-	372,174	340,085
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	266,009	106,165	-	372,174	340,085
Reconciliation of funds:						
Total funds brought forward	S23	301,047	849,363	-	1,150,410	810,325
Total funds carried forward	S24	567,056	955,528	-	1,522,584	1,150,410

Section B Balance sheet

	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Tangible assets (Note 14)	B02	-	427,541	-	427,541	427,541
Total fixed assets	B05	-	427,541	-	427,541	427,541
Current assets						
Cash at bank and in hand (Note 24)	B09	605,750	601,595	-	1,207,345	835,171
Total current assets	B10	605,750	601,595	-	1,207,345	835,171
Creditors: amounts falling due within one year (Note 20)	B11	-	87,672	-	87,672	112,302
Net current assets/(liabilities)	B12	605,750	513,923	-	1,119,673	722,869
Total assets less current liabilities	B13	605,750	941,464	-	1,547,214	1,150,410
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	605,750	941,464	-	1,547,214	1,150,410
Funds of the Charity						
Restricted income funds (Note 27)	B18		916,834		916,834	810,669
Unrestricted funds	B19	605,750		-	605,750	339,741
Total funds	B22	605,750	916,834	-	1,522,584	1,150,410

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
H KHAN	18/10/2025

Section C **Notes to the accounts**

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and 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 (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

TRUST DEED

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

NOT APPLICABLE

Disclosure of any uncertainties that make the going concern assumption doubtful;

NOT APPLICABLE

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

NOT APPLICABLE

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	<table border="1"><tr><td style="text-align: center;">✓</td></tr></table>	✓	* -Tick as appropriate
✓			
No*	<table border="1"><tr><td style="text-align: center;"> </td></tr></table>		

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<table border="1"><tr><td style="text-align: center;">✓</td></tr></table>	✓	* -Tick as appropriate
✓			
No*	<table border="1"><tr><td style="text-align: center;"> </td></tr></table>		

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<table border="1"><tr><td style="text-align: center;">✓</td></tr></table>	✓	* -Tick as appropriate
✓			
No*	<table border="1"><tr><td style="text-align: center;">✓</td></tr></table>	✓	
✓			

Note 2	Accounting policies	Yes*	No*	N/a*
2.2 INCOME				
Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).			✓
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period			✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓

Support costs	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
				✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
				✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
				✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
				✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
				✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
				✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
				✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
				✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
				✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
				✓

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	Yes		
	They are valued at cost.	Yes*	No*	N/a*
		✓		
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody	Yes*	No*	N/a*

	physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 3	Income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Analysis of income						
Donations and legacies:	Donations and gifts	698,322	704,337	-	1,402,659	1,344,594
	Total	698,322	704,337	-	1,402,659	1,344,594
TOTAL INCOME		698,322	704,337	-	1,402,659	1,344,594

Note 6

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:	£				£			
Incurring seeking donations	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Masjid expenses	432,313	-	-	432,313	452,346	-	-	452,346
Funerals, sadaqa, fitrana, zakat, building	-	598,172	-	598,172	-	552,163	-	552,163
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	432,313	598,172	-	1,030,485	452,346	552,163	-	1,004,509
TOTAL EXPENDITURE	432,313	598,172	-	1,030,485	452,346	552,163	-	1,004,509

Section C**Notes to the accounts****Note 10****Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	-
-	-
-	-
-	-

Note 11 **Paid employees**

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	212,116	200,595
Total staff costs	212,116	200,595

This year:

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

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management

This year £	Last year £
-	-

Note 14**Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	427,541	-	-	-	427,541
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	427,541	-	-	-	427,541

14.3 Net book value

Net book value at the beginning of the year	427,541	-	-	-	427,541
Net book value at the end of the year	427,541	-	-	-	427,541

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	87,672	112,302	-	-
Total	87,672	112,302	-	-

Note 24 Cash at bank and in hand**Cash at bank and on hand
Total**

This year £	Last year £
1,207,345	835,171
1,207,345	835,171

Note 28**Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE



**Independent examiner's report
on the accounts**

Section A Independent Examiner's Report

Report to the trustees/directors/members of

Charity Name
JAMIAT-UL-MUSLIMIN MANCHESTER

On accounts for the year ended

31 December 2024

Charity no.:	1081649		
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Set out on pages

1 - 15
(remember to include the page numbers of additional sheets)

I report to the charity trustees on my examination of the accounts of the Company for the year ended DD / MM / YYYY.

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").

Having satisfied myself that the accounts of the Charity are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 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.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with such records; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed: M S JAMIL **Date:** 18/10/2025

Name: MUHAMMED SUHAIL JAMIL

Relevant professional qualification(s) or body (if any):

FCCA

Address:

103 WASHWAY ROAD

SALE

M33 7TY

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Empty box for disclosure details]

JAMIAT UL MUSLIMIN, MANCHESTER

England & Wales - Charity number 1081649

Accounts



Trustees' annual report (including Directors' report) for the period

From: 1 January 2023

To: 31 December 2023

Charity name: JAMIAT-UL-MUSLIMIN MANCHESTER

Charity registration number: 1081649

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The advancement of the Islamic faith in Manchester</p> <p>To advance education in particular Islamic education, to relieve poverty and to provide facilities in the interests of social welfare for recreation and other leisure time occupation with the object of improving the conditions of life for the inhabitants of Manchester</p> <p>Operating Manchester Central Mosque</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Daily prayers</p> <p>Educational classes for children</p> <p>Educational classes for women</p> <p>Community events</p> <p>Celebration of important Islamic dates</p> <p>Health clinics and awareness</p> <p>Linking with our neighbours</p> <p>Interfaith dialogue</p> <p>Mosque open days</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>Trustees under go training and awareness of trustee duties and regulations</p> <p>Public benefit is achieved</p>

Achievements and performance

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>Daily prayers</p> <p>Increased educational classes for all</p> <p>Regular community events</p>
--	------------------	---

Financial review

<p>Review of the charity's financial position at the end of the period</p>	<p>Para 1.21</p>	<p>Financial position indicates no concerns. The charity is well supported by those using its facilities.</p>
<p>Statement explaining the policy for holding reserves stating why they are held</p>	<p>Para 1.22</p>	<p>All reserves are available for the use of the charity</p>
<p>Amount of reserves held</p>	<p>Para 1.22</p>	<p>As expected</p>
<p>Reasons for holding zero reserves</p>	<p>Para 1.22</p>	<p>N/A</p>
<p>Details of fund materially in deficit</p>	<p>Para 1.24</p>	<p>N/A</p>
<p>Explanation of any uncertainties about the charity continuing as a going concern</p>	<p>Para 1.23</p>	<p>N/A</p>

Structure, governance and management

<p>Description of charity's trusts:</p>		
<p>Type of governing document: for example, trust deed, memorandum and articles of association etc</p>	<p>Para 1.25</p>	<p>Trust deed</p>
<p>How is the charity constituted?</p>	<p>Para 1.25</p>	<p>Constitution</p>

for example limited company, unincorporated association, CIO		
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elected by board

Reference and administrative details

Charity name	JAMIAT-UL-MUSLIMIN MANCHESTER
Other name the charity uses	Manchester Central Mosque
Registered charity number	1081649
Charity's principal address	20 Upper Park Road Victoria Park Manchester M14 5RU

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	HAMMAD KHAN	Chair		
2	SOHAIL RAFIQUIE	Religious affairs		
3	QASIM MOHAMMAD ZAFAR	Building officer		
4	BILAL IQBAL	Education officer		
5	SOHAIL ANWAR KAUSHAL	Treasurer		
6	MOHAMMED SAJEEL AMER	Welfare officer		
7	ANWAR AHMED NAWAZ	Vice treasurer		
8	MOHAMMED UMAQ QADIR	Secretary		
9	MOHAMMAD JUNAID SHAHID	Joint secretary		

Declarations

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)	H Khan	U Qadir
Full name(s)	HAMMAD KHAN	MOHAMMED UMAR QADIR
Position (for example Secretary, Chair, etc)	CHAIR	SECRETARY
Date	15/10/2024	

JAMIAT-UL-MUSLIMIN MANCHESTER		Charity No	1081649	
Annual accounts for the period				
Period start date	01/01/2023	To	Period end date	31/12/2023

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Restricted			Total funds	Prior year funds
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	-	798,127	-	798,127	296,736
Charitable activities	S02	546,467	-	-	546,467	282,493
Total	S07	546,467	798,127	-	1,344,594	579,229
Expenditure (Notes 6)						
Expenditure on:						
Charitable activities	S09	452,346	552,163	-	1,004,509	552,397
Total	S12	452,346	552,163	-	1,004,509	552,397
Net income/(expenditure) before tax for the reporting period						
	S13	94,121	245,964	-	340,085	26,832
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
	S15	94,121	245,964	-	340,085	26,832
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	94,121	245,964	-	340,085	26,832
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	94,121	245,964	-	340,085	26,832
Reconciliation of funds:						
Total funds brought forward	S23	206,926	603,399	-	810,325	783,493
Total funds carried forward	S24	301,047	849,363	-	1,150,410	810,325

Section B Balance sheet

		Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Tangible assets	(Note 14)	B02	-	427,541	-	427,541	427,541
Total fixed assets		B05	-	427,541	-	427,541	427,541
Current assets							
Cash at bank and in hand	(Note 24)	B09	339,741	495,430	-	835,171	435,662
Total current assets		B10	339,741	495,430	-	835,171	435,662
Creditors: amounts falling due within one year	(Note 20)	B11	-	112,302	-	112,302	106,430
Net current assets/(liabilities)		B12	339,741	383,128	-	722,869	329,232
Total assets less current liabilities		B13	339,741	810,669	-	1,150,410	756,773
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	339,741	810,669	-	1,150,410	756,773
Funds of the Charity							
Restricted income funds	(Note 27)	B18		810,669		810,669	641,780
Unrestricted funds		B19	339,741		-	339,741	114,993
Total funds		B22	339,741	810,669	-	1,150,410	756,773

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
H KHAN	15/10/2024

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and 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 (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

TRUST DEED

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

NOT APPLICABLE

Disclosure of any uncertainties that make the going concern assumption doubtful;

NOT APPLICABLE

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

NOT APPLICABLE

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

* -Tick as appropriate

No*

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*

* -Tick as appropriate

No*

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*

* -Tick as appropriate

No*

Note 2	Accounting policies			
2.2 INCOME				
Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	Yes*	No*	N/a*
		✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes*	No*	N/a*
		✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes*	No*	N/a*
				✓
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes*	No*	N/a*
				✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes*	No*	N/a*
				✓
Government grants	The charity has received government grants in the reporting period	Yes*	No*	N/a*
				✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes*	No*	N/a*
				✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes*	No*	N/a*
				✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes*	No*	N/a*
				✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes*	No*	N/a*
				✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes*	No*	N/a*
				✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes*	No*	N/a*
				✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes*	No*	N/a*
				✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No*	N/a*
				✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Yes*	No*	N/a*
		✓

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
		✓

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
✓		

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes*	No*	N/a*
		✓

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes*	No*	N/a*
		✓

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes*	No*	N/a*
		✓

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes*	No*	N/a*
		✓

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes*	No*	N/a*
		✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes*	No*	N/a*
✓		

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes*	No*	N/a*
		✓

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes*	No*	N/a*
		✓

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes*	No*	N/a*
		✓

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes*	No*	N/a*
		✓

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes*	No*	N/a*
		✓

Deferred income

No material item of deferred income has been included in the accounts.

Yes*	No*	N/a*
		✓

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes*	No*	N/a*
✓		

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes*	No*	N/a*
		✓

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes*	No*	N/a*
		✓

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

Yes		
-----	--	--

They are valued at cost.

Yes*	No*	N/a*
✓		

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.

Yes*	No*	N/a*
		✓

They are valued at cost.

Yes*	No*	N/a*
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.

Yes*	No*	N/a*
		✓

They are valued at cost.

Yes*	No*	N/a*
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes*	No*	N/a*
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes*	No*	N/a*
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes*	No*	N/a*
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes*	No*	N/a*
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes*	No*	N/a*
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes*	No*	N/a*
		✓

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

Yes*	No*	N/a*
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes*	No*	N/a*
		✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

--

Note 3

Income

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts					
		546,467	798,127	-	1,344,594	579,229
	Total	546,467	798,127	-	1,344,594	579,229
TOTAL INCOME		546,467	798,127	-	1,344,594	579,229

Section C

Notes to the accounts

(cont)

Note 6 Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:	£				£			
Incurring seeking donations	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Masjid expenses	452,346	-	-	452,346	279,797	-	-	279,797
Funerals, sadaqa, fitrana, zakat, building	-	552,163	-	552,163	-	272,600	-	272,600
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	452,346	552,163	-	1,004,509	279,797	272,600	-	552,397
TOTAL EXPENDITURE	452,346	552,163	-	1,004,509	279,797	272,600	-	552,397

Section C**Notes to the accounts****Note 10** Details of certain types of expenditure**Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
-	-
-	-
-	-
-	-

Note 11 **Paid employees**

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

Salaries and wages

Total staff costs

This year £	Last year £
200,595	103,238
200,595	103,238

This year:

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

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management

This year £	Last year £
-	-

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	427,541	-	-	-	427,541
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	427,541	-	-	-	427,541

14.3 Net book value

Net book value at the beginning of the year	427,541	-	-	-	427,541
Net book value at the end of the year	427,541	-	-	-	427,541

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

Trade creditors

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
112,302	106,430	-	-
Total	112,302	-	-

Note 24 Cash at bank and in hand**Cash at bank and on hand
Total**

This year £	Last year £
835,171	435,662
835,171	435,662

Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE



Section A

Independent Examiner's Report

Report to the trustees/directors/members of

Charity Name
JAMIAT-UL-MUSLIMIN MANCHESTER

On accounts for the year ended

31 December 2023

Charity no.:

1081649

Set out on pages

1 - 15

(remember to include the page numbers of additional sheets)

Responsibilities and basis of report

I report to the charity trustees on my examination of the accounts of the Company for the year ended **DD / MM / YYYY**.

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").

Having satisfied myself that the accounts of the Charity are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 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).

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with such records; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed: M S JAMIL

Date: 15/10/2022

Name: MUHAMMED SUHAIL JAMIL

Relevant professional qualification(s) or body (if any):

FCCA

Address:

103 WASHWAY ROAD

SALE

M33 7TY

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Empty box for disclosure details]

JAMIAT UL MUSLIMIN, MANCHESTER

England & Wales - Charity number 1081649

Accounts



Trustees' Annual Report for the period

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	01	01	2022		31	12	2022

Section A Reference and administration details

Charity name

JAMIAT AL MUSLIMIN MANCHESTER

Other names charity is known by

Manchester Central Mosque

Registered charity number (if any)

1081649

Charity's principal address

20 UPPER PARK ROAD

VICTORIA PARK

MANCHESTER

Postcode

M14 5RU

Names of the charity trustees who manage the charity

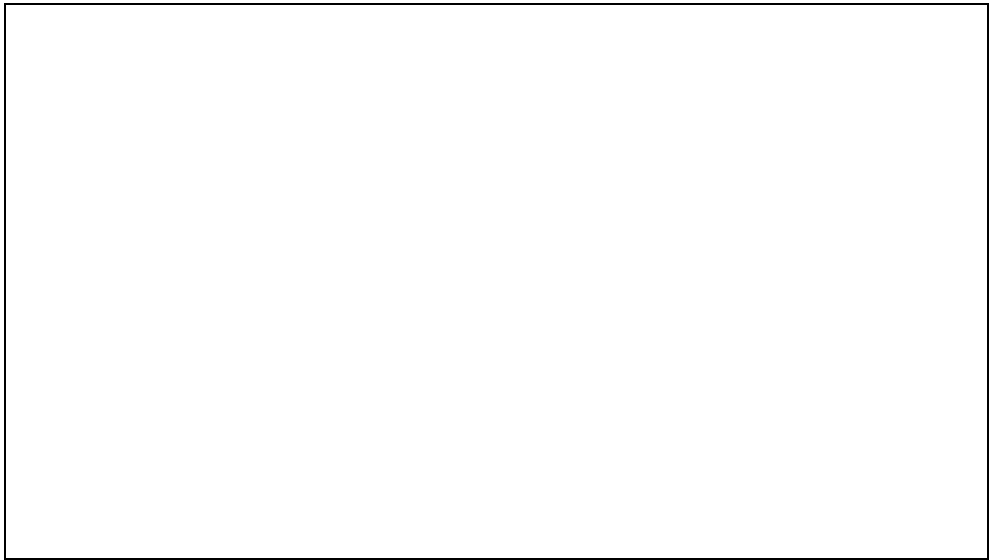
	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	HAMMAD KHAN	CHAIR		
2	SOHAIL RAFQIUE	Religious Affairs	Appointed 3 Aug 2022	
3	QASIM MOHAMMAD ZAFAR	Building Officer	Appointed 3 Aug 2022	
4	ANWAR AHMED NAWAZ	Vice Treasurer	Appointed 10 Feb 2021	
5	MOHAMMED UMAR QADIR	Secretary		
6	MOHAMMAD JUNAID SHAHID	Joint Secretary		
7	BILAL IQBAL	Education Officer		
8	SOHAIL ANWAR KAUSHAL	Treasurer		
9	MOHAMMED SAJEEL AMER	Welfare Officer		

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	TRUST DEED
How the charity is constituted (eg. trust, association, company)	TRUST
Trustee selection methods (eg. appointed by, elected by)	ELECTION

•



Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

The advancement of the Islamic faith in Manchester

To advance education in particular Islamic education, to relieve poverty and to provide facilities in the interests of social welfare for recreation and other leisure time occupation with the object of improving the conditions of life for the inhabitants of Manchester

Operating Manchester Central Mosque

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Daily prayers
Educational classes for children
Educational classes for women
Community workshops
Celebration of important Islamic dates
Health clinics and awareness
Linking with our neighbours
Interfaith dialogue
Mosque open days

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

Daily prayers

Educational classes for children and women

Mosque open days which helps with promoting understanding with all our neighbours

Section E

Financial review

Brief statement of the charity's policy on reserves

All reserves are available for the use of the charity

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	HAMMAD A KHAN	MOHAMMED UMAR QADIR
Position (eg Secretary, Chair, etc)	CHAIR	SECRETARY
Date	26/10/2023	



JAMIAT-UL-MUSLIMIN MANCHESTER			Charity No (if any)	1081649
Annual accounts for the period				
Period start date	01/01/2022	To	Period end date	31/12/2022

Section A Statement of financial activities

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	-	296,736	-	296,736	282,046
Charitable activities	S02	282,493	-	-	282,493	131,508
Total	S07	282,493	296,736	-	579,229	413,554
Resources expended (Note 6)						
Expenditure on:						
Charitable activities	S09	279,797	272,600	-	552,397	384,487
Total	S12	279,797	272,600	-	552,397	384,487
Net income/(expenditure) before investment gains/(losses)						
	S13	2,696	24,136	-	26,832	29,067
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	2,696	24,136	-	26,832	29,067
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	2,696	24,136	-	26,832	29,067
Reconciliation of funds:						
Total funds brought forward	S21	204,230	579,263	-	783,493	754,426
Total funds carried forward	S22	206,926	603,399	-	810,325	783,493

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Tangible assets	(Note 14)	B02	-	427,541	-	427,541	427,541
Total fixed assets		B05	-	427,541	-	427,541	427,541
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	114,993	320,669	-	435,662	355,952
Total current assets		B10	114,993	320,669	-	435,662	355,952
Creditors: amounts falling due within one year							
	(Note 20)	B11	-	106,430	-	106,430	-
Net current assets/(liabilities)		B12	114,993	214,239	-	329,232	355,952
Total assets less current liabilities		B13	114,993	641,780	-	756,773	783,493
Creditors: amounts falling due after one year							
	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	114,993	641,780	-	756,773	783,493
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	641,780	-	641,780	671,196
Unrestricted funds		B19	114,993	-	-	114,993	112,297
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	114,993	641,780	-	756,773	783,493

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
H Khan	Hammad Khan	26/10/2023

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and 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 (FRS 102) issued on 16 July 2014

• and with*

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

TRUST DEED

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

NOT APPLICABLE

Disclosure of any uncertainties that make the going concern assumption doubtful;

NOT APPLICABLE

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

NOT APPLICABLE

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

No*

* -Tick as appropriate

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

No*

* -Tick as appropriate

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

No*

* -Tick as appropriate

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or	Yes	No	N/a

	constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
Redundancy cost	The charity made no redundancy payments during the reporting period.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
Deferred income	No material item of deferred income has been included in the accounts.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
	They are valued at fair value except where they qualify as basic financial instruments.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	282,493	296,736	-	579,229	413,554
	Total	282,493	296,736	-	579,229	413,554
TOTAL INCOME		282,493	296,736	-	579,229	413,554

Section C JAMIAT-UL-MUSLIMIN MANCHESTER

Note 6 Analysis of expenditure
 This year Last year

Analysis of expenditure on charitable activities

Activity or programme	This year		Last year	
	Activities undertaken directly	Total this year	Activities undertaken directly	Total last year
	£	£	£	£
Masjid expenses	279,797	279,797	70,573	70,573
Funerals, sadaqa, zakat, firana	272,600	272,600	313,914	313,914
Other	-	-	-	-
Total	552,397	552,397	384,487	384,487

Note 10 Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	-
-	-
-	-
-	-

Section C**JAMIAT-UL-MUSLIMIN MANCHESTER****Note 11****Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs**Salaries and wages****Social security costs****Pension costs (defined contribution scheme)****Other employee benefits****Total staff costs**

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

This year £	Last year £
103,238	32,732
-	-
-	-
103,238	32,732
TRUE	

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	427,541	-	-	-	427,541
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	427,541	-	-	-	427,541

14.3 Net book value

Net book value at the beginning of the year	427,541	-	-	-	427,541
Net book value at the end of the year	427,541	-	-	-	427,541

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

Trade creditors

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
106,430	-	-	-
Total 106,430	-	-	-

Note 24 **Cash at bank and in hand**

Cash at bank and on hand
Other
Total

This year	Last year
£	£
435,662	355,952
-	-
435,662	355,952

Section C JAMIAT-UL-MUSLIMIN MANCHESTER

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
JAMIAT -UL-MUSLIMIN MANCHESTER

**On accounts for the year
ended**

31 DECEMBER 2022

**Charity no
(if any)**

1081649

Set out on pages

1-13

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

**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 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants..

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: M S JAMIL

Date: 26/10/2023

Name: MUHAMMED SUHAIL JAMIL

**Relevant professional
qualification(s) or body
(if any):**

FCCA

Address: 103 Washway Road

Sale

M33 7TY

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--	--

JAMIAT UL MUSLIMIN, MANCHESTER

England & Wales - Charity number 1081649

Accounts



Trustees' Annual Report for the period

		Period start date			Period end date			
	From	Day	Month	Year	To	Day	Month	Year
		01	01	2021		31	12	2021

Section A Reference and administration details

Charity name

JAMIAT AL MUSLIMIN MANCHESTER

Other names charity is known by

The Central Mosque Manchester

Registered charity number (if any)

1081649

Charity's principal address

20 UPPER PARK ROAD

VICTORIA PARK

MANCHESTER

Postcode

M14 5RU

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	HAMMAD AJMAL KHAN	CHAIR	26 Jul 2020	
2	SOHAIL RAFQIUE		Appointed 3 Aug 2022	
3	QASIM MOHAMMAD ZAFAR		Appointed 3 Aug 2022	
4	ANWAR AHMED NAWAZ		Appointed 10 Feb 2021	
5	MOHAMMED UMAR QADIR		26 Jul 2020	
6	MOHAMMAD JUNAID BIN SHAHID		26 Jul 2020	
7	BILAL IQBAL		26 Jul 2020	
8	SOHAIL ANWAR KAUSHAL		26 Jul 2020	
9	MOHAMMED SAJEEL AMER		26 Jul 2020	

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	TRUST DEED
How the charity is constituted (eg. trust, association, company)	TRUST
Trustee selection methods (eg. appointed by, elected by)	ELECTION

-

--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

--

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

--

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

--

Section E Financial review

Brief statement of the charity's policy on reserves

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:



- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)				
Full name(s)	HAMMAD A. KHAN		Mohammed Umar Qadir	
Position (eg Secretary, Chair, etc)	CHAIRMAN		SECRETARY	
Date	19/02/23			



JAMIAT-UL-MUSLIMIN MANCHESTER		Charity No (if any)	1081649
Annual accounts for the period			
Period start date	01/01/2021	To	Period end date 31/12/2021

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	-	282,046	-	282,046	243,408
Charitable activities	S02	131,508	-	-	131,508	324,899
Total	S07	131,508	282,046	-	413,554	568,307
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	70,573	313,914	-	384,487	538,264
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	70,573	313,914	-	384,487	538,264
Net income/(expenditure) before investment gains/(losses)	S13	60,935	- 31,868	-	29,067	30,043
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	60,935	- 31,868	-	29,067	30,043
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	60,935	- 31,868	-	29,067	30,043
Reconciliation of funds:						
Total funds brought forward	S21	143,295	611,131	-	754,426	724,383
Total funds carried forward	S22	204,230	579,263	-	783,493	754,426

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02		427,541	-	427,541	427,541
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	427,541	-	427,541	427,541
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	112,297	243,655	-	355,952	382,485
Total current assets		B10	112,297	243,655	-	355,952	382,485
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	55,600
Net current assets/(liabilities)		B12	112,297	243,655	-	355,952	326,885
Total assets less current liabilities		B13	112,297	671,196	-	783,493	754,426
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	112,297	671,196	-	783,493	754,426
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		671,196		671,196	611,131
Unrestricted funds		B19	112,297		-	112,297	143,295
Revaluation reserve		B20				-	
Total funds		B21	112,297	671,196	-	783,493	754,426

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
H Khan	Hamid Khan	10/01/2022

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and 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 (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

TRUST DEED

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

NOT APPLICABLE

Disclosure of any uncertainties that make the going concern assumption doubtful;

NOT APPLICABLE

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

NOT APPLICABLE

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

No*

* -Tick as appropriate

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

No*

* -Tick as appropriate

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

No*

* -Tick as appropriate

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership	Membership subscriptions received in the nature of a gift are recognised in Donations	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Income from membership subscriptions membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

		✓
--	--	---

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes	No	N/a
-----	----	-----

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

		✓
--	--	---

Yes	No	N/a
-----	----	-----

Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

		✓
--	--	---

Yes	No	N/a
-----	----	-----

2.3 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
-----	----	-----

✓		
---	--	--

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

Redundancy cost The charity made no redundancy payments during the reporting period.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

Deferred income No material item of deferred income has been included in the accounts.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
-----	----	-----

✓		
---	--	--

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
-----	----	-----

✓		
---	--	--

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

Yes	No	N/a
-----	----	-----

✓		
---	--	--

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

They are valued at cost.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

They are valued at cost.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

Yes	No	N/a
-----	----	-----

		✓
--	--	---

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
-----	----	-----

		✓
--	--	---

Yes	No	N/a
-----	----	-----

		✓
--	--	---

Stocks and work in Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net

Yes	No	N/a
-----	----	-----

progress

Goods held for sale as part of their charitable activities are measured at the lower of cost or net realisable value.

		✓
--	--	---

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
-----	----	-----

✓		
---	--	--

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Donations	Donations and gifts	131,508	282,046	-	413,554	568,307
	Total	131,508	282,046	-	413,554	568,307
TOTAL INCOME		131,508	282,046	-	413,554	568,307

Section C

Notes to the accounts

(cont)

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on charitable activities:								
Masjid expenses	70,573	-	-	70,573	212,801	-	-	212,801
Funerals, sadaqa, zakat, firana	-	313,914	-	313,914	-	325,463	-	325,463
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	70,573	313,914	-	384,487	212,801	325,463	-	538,264
TOTAL EXPENDITURE	70,573	313,914	-	384,487	212,801	325,463	-	538,264

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	-
-	-
-	-
-	-

Section C **Notes to the accounts** **(cont)**

Note 11 **Paid employees**
Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	32,732	58,586
Total staff costs	32,732	58,586

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

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

TRUE

Section C**Notes to the accounts****(cont)****Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	427,541	-	-	-	427,541
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	427,541	-	-	-	427,541

14.3 Net book value

Net book value at the beginning of the year	427,541	-	-	-	427,541
Net book value at the end of the year	427,541	-	-	-	427,541

Section C**Notes to the accounts****(cont)****Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	427,541	-	-	-	427,541
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	427,541	-	-	-	427,541

14.3 Net book value

Net book value at the beginning of the year	427,541	-	-	-	427,541
Net book value at the end of the year	427,541	-	-	-	427,541

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
355,952	382,485
-	-
355,952	382,485

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
JAMIAT -UL-MUSLIMIN MANCHESTER

**On accounts for the year
ended**

31 December 2021

**Charity no
(if any)**

1081649

Set out on pages

1-13

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2021.

**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 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's
statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

S Jamil

Date:

13/01/2023

Name:

Suhail Jamil

**Relevant professional
qualification(s) or body**

FCCA

Address:

103 Washway Road
Sale, M33 7TY

JAMIAT UL MUSLIMIN, MANCHESTER

England & Wales - Charity number 1081649

Accounts

Charity number: 1081649

**The Central Mosque Manchester & Islamic Cultural Centre Manchester M14 5RU
Trustees Report & Financial Statements for the year ended 31 December 2020**

Tariq Khan & Co

Chartered Certified Accountants
First Floor
60 Birch Hall Lane
Manchester
M13 0XL

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Jamiat-ul-Muslimeen, The Central Mosque & Islamic Cultural Centre Manchester M14 5RU

Charity's Legal & Administrative Information

The Executive Committee and the Trustees

President	Hammad Ajmal Khan
Vice President	Bilal Iqbal
General Secretary	Mohammad Umar Qadir
Joint Secretary	Mohammad Junaid Bin Shahid
Treasurer	Sohail Kaushal
Joint Treasurer	Anwar Nawaz - since February 2021
Welfare Officer & Funeral Services	Mohammad Sajeel Amer
Buildings & Maintenance Officer	Mohammad Mustaq Zaidi
Religious Affairs	Syed Javed Hussain Shah

Charity Number 1081649

Main Office 20 Upper Park Road
Victoria Park
Manchester M14 5RU

Auditors Tariq Khan & Co
First Floor
60 Birch Hall Lane
Manchester M13 0XL

Main Bankers Habib Bank Zurich PLC
Showroom d
The Point
173-175 Cheetham Hill Road
Manchester
M8 8LG

**Jamiat-ul-Muslimeen, The Central Mosque & Islamic Cultural Centre
Manchester M14 5RU**

Trustees Report

For the year ended 31st December 2020

The Executive Committee being the trustees of the Jamiat (the Charity) present their annual report and the financial statements for the year ended 31st December 2020.

Structure, governance and management

The Charity is governed by its Executive Committee elected every other year. The present management was voted in on 26 July 2020 and it assumed its role since then.

Principal objective and activities

Primary objective and activity of the Charity is provision of religious services and religious education to the Muslims living within Greater Manchester in accordance with the basic tenets of Islam.

Achievement and performance

The Charity is meeting all its major objectives as set. The adjacent land is still used as additional parking for the time being. The revised planning application made to Manchester City Council is still under consideration with some modifications as required by the Council to the original plan. The rest of minor building projects have been accomplished as well as concreting and fencing off the adjacent car parking site for the worshippers and visitors.

Financial review

Financial position of the organisation is healthy and the local community has been very supportive and their co-operation is greatly acknowledged and highly appreciated.

Sources of Income

The main sources of income are from regular collections and donations received under different categories of the funds operated by the Charity. There are four main categories of funds maintained by the Charity which are explained in detail in the notes to the financial statements under each fund heading.

Trustees

The Trustees are very sad to report that their long serving colleague, **Mr Ghulam Rabbani**, passed away on 18 November 2020. May Allah reward him with Janat Firdous for his good services to Mosque over the years.

The trustees who served until 26 July 2020 are stated below.

Ihtiram Khan
Ghulam Ahmed
Tahir Naeem
Qadir Ahmad
Mustaq Zaidi
Faraq Iqbal Malik
Mohammad Ahsan
Mohammad Akram
Arshad Nawaz

The present trustees and office bearers are as set on page 1. **2**

Statement of trustees' responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and the United Kingdom Generally Accepted Accounting Practice and the Charities Statement of Recommended Practice (SORP 2005). The Charities Act 1993 requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period and of its financial position at the end of year. In preparing these financial statements the trustees are required to:

select suitable accounting policies and then apply them consistently;
make adjustments and estimates that are reasonable and prudent;
state whether applicable accounting standards and statement of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
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 also responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 1993 and also comply with the Charity's Constitution. 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.

Auditors

Tariq Khan & Co will remain in office as Independent Examiners (under Section 43(7)(b) of the Charities Act 1993 and as auditors under the provisions of the Charity's Constitution until further notice.

This report was approved by the Executive Committee of the Jamiat on 12 May 2022 and signed on its behalf by

President

Hammad Ajmal Khan

Auditors' Report to the Executive Committee of the Majlis-e-Shura of

Jamiat-ul-Muslimeen, the Central Mosque & Islamic Cultural Centre, 20 Upper Park Road Manchester M14 5RU

for the year ended 31 December 2020

We have audited the financial statements of the Jamiat-ul-Muslimeen (the Charity) for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet and the income and expenditure account and related notes set out on pages 5 to 12. These financial statements have been prepared under the accounting policies set out therein.

Respective responsibilities of the Trustees and Auditors

As described in the statement of trustees' responsibilities in the Trustees Report you are responsible as trustees for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on these statements and to report our opinion to you.

We have been appointed as Independent Examiners (under Section 43(7)(b) of the Charities Act 1993 and as auditors under the Jamiat's Constitution and report in accordance with the Act and as auditors under the Jamiat's Constitution.

Basis of Opinion

We have conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurances that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming an opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements are in agreement with those accounting records kept by the Charity and the accounts have been drawn up in a manner consistent with the accounting requirements specified in the Act and give a true and fair view of the state of the Charity's affairs at 31 December 2020 and of its incoming resources and application of resources in the year then ended and have been prepared in accordance with the Jamiat's Constitution and the Charities Act 1993.

Tariq Khan & Co

Chartered Certified Accountants &
Registered Auditors
First Floor
60 Birch Hall Lane
Manchester M13 0XL

Date: 12 May 2022

Jamiat-ul-Muslimeen, The Central Mosque & Islamic Cultural Centre Manchester M14 5RU

Statement of Financial Activities for the year ended 31 December 2020

		Unrestricted Funds General	Restricted Funds Endowment Building & Education	Special	Zakat & Welfare	Total Funds 2020	Prior Year Total Funds 2019
	Notes	£	£	£	£	£	£
Incoming resources							
Activities for generating funds	2	27380				27380	63365
Voluntary income	2,3,4	<u>211263</u>	0	<u>4765</u>		216028	212795
Charitable activities	5				<u>324899</u>	<u>324899</u>	<u>250983</u>
Total incoming resources		<u>238643</u>	<u>0</u>	<u>4765</u>	<u>324899</u>	<u>568307</u>	<u>527143</u>
Resources expended							
Cost of generating funds	2	71356				71356	67573
Voluntary income	2,3,4	<u>141445</u>	0	<u>5313</u>		146758	197532
Governance costs	3		0			0	0
Charitable activities	5				<u>320150</u>	<u>320150</u>	<u>223330</u>
Total resources expended		<u>212801</u>	<u>0</u>	<u>5313</u>	<u>320150</u>	<u>538264</u>	<u>488435</u>
Net surplus (deficit) for the year		25842	0	-548	4749	30043	38708
Total funds brought forward		<u>117453</u>	<u>387952</u>	<u>45166</u>	<u>173812</u>	<u>724383</u>	<u>685675</u>
Total funds carried forward		<u>143295</u>	<u>387952</u>	<u>44618</u>	<u>178561</u>	<u>754426</u>	<u>724383</u>

Jamiat-ul-Muslimeen, The Central Mosque & Islamic Cultural Centre Manchester M14 5RU

Total Income and Expenditure account for the year ended 31 December 2020

	31/12/2020	31/12/2019
	£	£
Income		
Income from all sources	568307	527143
Operating expenditure	<u>-538264</u>	<u>-488435</u>
Operating surplus (deficit)	30043	38708
Other income		
Interest receivable and similar income	-	-
Interest payable and similar charges	-	-
Surplus for the financial year	<u>30043</u>	<u>38708</u>

Jamiat-ul-Muslimeen, The Central Mosque & Islamic Cultural Centre Manchester M14 5RU

Balance Sheet as at 31 December 2020

	Notes	£	31/12/2020 £	£	31/12/2019 £
Fixed Assets					
Tangible Fixed Assets	7		427541		427541
Current Assets					
Cash in hand		19583		12665	
Cash at bank		152437		206611	
Cash at bank 2		46		46	
Cash at bank 3		17		17	
Cash at bank 5		<u>210402</u>		<u>103581</u>	
		382485		322920	
Creditors: Amounts falling due within one year	8	<u>55600</u>		<u>26078</u>	
Net Current Assets/Liabilities			<u>326885</u>		<u>296842</u>
Net Assets			<u>754426</u>		<u>724383</u>

Represented by :

Accumulated funds	9				
Balance at 01/01/2020			724383		685675
Surplus for the year			<u>30043</u>		<u>38708</u>
Total funds at 31/12/2020			<u>754426</u>		<u>724383</u>

Trustees statements required by the 1993 Act and the Constitution of the Jamiat-ul-Muslimeen

We hereby approve and adopt the above Balance Sheet, the annexed Income and Expenditure Account, the statement of financial activities and the notes to the accounts for the year ended 31 December 2020 and confirm that these financial statements give a true and fair view of the state of affairs of the Charity as at the end of financial year and of its surplus or deficit for the year then ended in accordance with the provisions of the Charities Act 1993 and the Constitution of the Jamiat-ul-Muslimeen relating to financial statements, so far as applicable to this Charity.

The financial statements were approved on 12 May 2022

President:-----

General Secretary:-----

Treasurer:-----

Notes to the Accounts for the year ended 31 December 2020

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 have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005);
- and with Accounting Standards;
- and with the Charities Act 1993.

1.2. Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year and no changes were made to the previous year's accounts.

1.3. Incoming resources

All incoming resources are included in the statements of financial activities where the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Income from investments is included in the year in which it is receivable.

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT and is reported as part of the expenditure to which it relates.

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.

1.5. Tangible fixed assets and depreciation

Any capital expenditure is written off in the year it is incurred, except for expenditure on land and buildings, whereas the purchase of freehold land is capitalised and not depreciated as its value at least equates its historic cost. Any expenditure on building element for wear and tear is written off in the year it is incurred. However all land & buildings are adequately insured covering all types of risks and eventualities.

Jamiat-ul-Muslimeen, The Central Mosque & Islamic Cultural Centre Manchester M14 5RU

Notes to financial statements for the year ended 31 December 2020

	31/12/2020	31/12/2019
2. General Funds	£	£
Incoming resources		
Activities for generating funds		
Tuition Fees	19920	61085
Nikkah Fees	<u>7460</u>	<u>2280</u>
Incoming resources from activities	27380	63365
Voluntary income		
Fridays' Collections	54887	126596
Membership Fees	530	1200
Safes' Collections	10095	9414
Other Collections & Donations	98751	34042
HMRC - Job Retention Scheme Claim	40400	0
Eids' Collections	<u>6600</u>	<u>26592</u>
Total voluntary income	<u>211263</u>	<u>197844</u>
Total income	<u>238643</u>	<u>261209</u>
Resources expended		
Cost of activities for generating funds		
Teachers' cost	<u>71356</u>	<u>67573</u>
Total cost of generating funds	71356	67573
Cost of generating voluntary income		
Wages & Salaries	58586	63168
Bought-in Service Charges	15290	10190
Printing, Postage & Stationery	787	1687
Car Park Security Charges	3143	11126
General Expenses	3297	5459
Cleaning & Washroom Supplies	2356	12015
Water Charges	3384	11241
Insurance	2948	2948
Light & Heat	23735	22165
Repairs & Renewal	25938	37244
Telephone Charges	885	825
Bank Charges	<u>1096</u>	<u>622</u>
Total costs for voluntary income	<u>141445</u>	<u>178690</u>
Total costs	<u>212801</u>	<u>246263</u>
Surplus (deficit) for the year	<u>25842</u>	<u>14946</u>

Jamiat-ul-Muslimeen, The Central Mosque & Islamic Cultural Centre Manchester M14 5RU

Notes to financial statements for the year ended 31 December 2020

3. Building & Education Fund

	£	31/12/2020 £	£	31/12/2019 £
Voluntary Income				
Building Collections		<u>0</u>		<u>0</u>
Cost of voluntary income				
Payments to Contractors		0		0
Legal & Professional		<u>0</u>		<u>0</u>
		0		0
Governance costs				
Bank charges & interest	<u>0</u>		0	
		<u>0</u>		0
Total costs		<u>0</u>		<u>0</u>
Surplus/(deficit) for the year		<u>0</u>		<u>0</u>

Notes to financial statements for the year ended 31 December 2020

	31/12/2020		31/12/2019	
	£	£	£	£
4. Special Fund				
Voluntary Income				
Eid Milad Collection		1477		8209
Moharram Collection		0		0
11th Shareef		<u>3288</u>		<u>6742</u>
		<u>4765</u>		<u>14951</u>
Cost of voluntary income				
Milad Expenses		1880		8360
Moharram		0		0
11th Shareef		<u>3433</u>		<u>10482</u>
Total costs		<u>5313</u>		<u>18842</u>
Surplus/(deficit) for the year		<u>-548</u>		<u>-3891</u>

	31/12/2020		31/12/2019	
	£	£	£	£
5. Zakat & Welfare Funds				
Income from charitable activities				
Funeral collections		304950		196493
Disaster Appeals		0		0
Zakat, Sadaqah & Fitrana receipts		<u>19949</u>		<u>54490</u>
		<u>324899</u>		<u>250983</u>
Cost of charitable activities				
Funeral payments		277100		186505
Disaster Relief payments		0		0
Zakat, Sadaqah & Fitrana payments		<u>43050</u>		<u>36825</u>
		<u>320150</u>		<u>223330</u>
Surplus for the year		<u>4749</u>		<u>27653</u>

Notes to financial statements for the year ended 31 December 2020

6. Taxation

The charity's activities fall within the exemptions afforded by the provisions of Income & Corporation Taxes Act 1988. Accordingly there is no taxation charges per these accounts.

7. Tangible fixed assets

	Freehold Land £	Total £
Cost at 1 January 2020	<u>427541</u>	<u>427541</u>
At 31 December 2020	<u>427541</u>	<u>427541</u>

8. Creditors: Amounts falling due within one year

	31/12/2020 £	31/12/2019 £
Sundry creditors & accruals	<u>54600</u>	<u>26078</u>

9. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Funds balance at 31/12/2020 as represented by:			
Tangible fixed assets	-	427541	427541
Current assets	154644	227841	382485
Current liabilities	<u>-11349</u>	<u>-44251</u>	<u>-55600</u>
	<u>143295</u>	<u>611131</u>	<u>754426</u>

Notes to the Accounts for the year ended 31st December 2020

9. Accumulated Funds maintained by the Charity

Unrestricted Funds - General

These are revenue funds which are used for running the day to day affairs of the Jamiat and their income is derived from Friday collections, Eids collections, children's tuition fees from education centres run by the Jamiat and the membership fees etc. These funds are sometimes used to make capital payments for the building works if the Buildings Fund is in short of funds to settle a bill. Any such payments by this fund is treated as inter fund transfers. Basically this is an unrestricted income fund.

Restricted Funds

Buildings & Education

Originally set up in 1996 for the purposes of extension to then existing premises and now used to purchase the adjacent land and eventually constructing a purpose built building on it to meet the future educational needs of Muslim community in Manchester. This is an endowment fund comprising both expendable and permanent funds and can be construed as a restricted fund as the monies collected under this are for building expenditure (both capital and revenue) and cannot be used for any other purposes. Again its income is derived from general donations and collections being made at various occasions and gatherings inside and outside the mosque. **This fund is now redundant as much is not collected under this heading.**

Special Fund

This fund is used to arrange for proper celebration of religious occasions such as the Eid Milad (the birth of Holy Prophet Muhammad PBUH on the 11th day of 3rd Lunar Calendar month of Rabi-ul-Awwal), the Moharram (the martyrdom of grandson of Holy Prophet – Hadhrat Imam Hussain on the 10th day of the first Lunar Calendar month of Moharram) and the 11th Sharif (monthly gathering of followers of the Sufi Saint Sheikh Abdul Qadir Jilani of Baghdad for self purification and remembrance of God the Almighty). As this gathering is on the 11th day of each Lunar Calendar month, thus the term 11th Sharif (sharif means the honoured). There are some other similar religious occasions, which are funded by this fund.

This is a restricted income fund, however any monies collected for one occasion can be utilised for the other within the fund. However no payments can be made out of this fund towards other funds operated by the Jamiat which would amount to a breach of covenant of this fund.

Zakat and Welfare

This fund is strictly governed by the principles of the Hanfi School of Islamic Jurisprudence under Islamic Sharia. Its main income is Fitrana, which is collected during the 9th Lunar Calendar month of Ramadhan (month of fasting) and on the day of Eid-ul-Fitr marking the end of Ramadhan. A set amount of Fitrana per head (regardless of age and gender) is prescribed by the Muslim Scholars living in the UK, which varies each year. Generally speaking it takes into account the general price inflation. The amount prescribed must be paid before offering the Eid prayers to provide for the less fortunate and the needy on the day of Eid. The term Fitrana comes from Eid-ul-Fitr.

The second source of income to this fund is Zakat (Islamic Alms & charity). This is a yearly contribution, which is a 2.5% of Zakatable assets held for a full year. The rules are very complicated and majority of people pay themselves without involving a 3rd party. Therefore not much is received and administered by the Jamiat.

The third source is Sadaqah (a voluntary contribution as a gesture of thanksgiving to the Almighty for giving good health and His blessings). It is used to help the poor and the needy. Again Muslims practice this individually and not much is received and administered by the Jamiat.

The last and final fund operated under this heading is the Funeral Services which used to be operated under general funds. However it was decided to reclassify this source as a restricted fund as the income from this source should not be used to pay for the running costs of the mosque as it would be ethically wrong to do so.

All monies to this fund are disposed of in accordance with the rules of Islamic Sharia and come under restricted income funds.

