

AL GHAZALI MULTI-CULTURAL CENTRE

England & Wales · Charity number 1098748

Details

Other names	AL-GHAZALI CENTRE
Status	Registered
Legal form	Charitable company
Company number	04064605
Registered	2003-07-25
Register	View on the Charity Commission register

Contact

Address	35 Earle Road Liverpool L7 6HA
Phone	01517343843
Email	info@alghazalicentre.co.uk
Website	http://www.alghazalicentre.co.uk/

Activities

Objects: (A) THE ADVANCEMENT OF EDUCATION IN ACCORDANCE WITH THE PRINCIPLES OF THE FAITH OF ISLAM, IN PARTICULAR THROUGH THE ESTABLISHMENT AND FORMATION OF A SCHOOL; (C) TO ADVANCE THE EDUCATION OF THE PUBLIC IN ISLAMIC CULTURE, RELIGION AND TRADITION; (D) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF LIVERPOOL, IN PARTICULAR MEMBERS OF THE MUSLIM COMMUNITY WITHOUT DISTINCTION OF SEX, AGE, SEXUAL ORIENTATION, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATION TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE LEISURE-TIME OCCUPATION AND FOR SUCH CHARITABLE PURPOSES AS THE TRUSTEES SHALL DECIDE

Activities: Al-Ghazali centre is a community centre with a range of services and activities available for the local community. The organisation consist of 5 different projects: Parents Advocacy, education project, Youth club, health and cultural project.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** LIVERPOOL
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,687,126	£362,861	£1,695,726	6
2024-03-31	£285,635	£286,108	-	-
2023-03-31	£301,895	£262,354	-	-
2022-03-31	£232,439	£206,636	-	-
2021-03-31	£159,822	£158,830	-	-

Trustees

Name	Role	Appointed
Abdirahman Ahmed		2023-10-07
Anfal Saif		2023-10-07
Kamal Mashjari		2017-10-01
Sam Alselwi		2023-10-07
Shadia Abdullah		2017-10-14

Accounts

Company Registration Number - 4064605

The Charity Registration Number is :- 1098748

AL GHAZALI MULTI-CULTURAL CENTRE

Report and Accounts

31 March 2025

AL GHAZALI MULTI-CULTURAL CENTRE

Report and accounts for the year ended 31 March 2025

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AL GHAZALI MULTI-CULTURAL CENTRE

Company Registration Number - 4064605

Trustees' Annual Report for the year ended 31 March 2025

The Trustees presents his Report and Accounts for the year ended 31 March 2025, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- AL GHAZALI MULTI-CULTURAL CENTRE.

The charity is also known by its operating name, AL GHAZALI MULTI-CULTURAL CENTRE.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1098748.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 04 September 2000

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

AL GHAZALI MULTI-CULTURAL CENTRE

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The principal operating address, telephone number, email and web addresses of the charity are:-

35 Earle road

Liverpool, England

, L7 6HA

Telephone 0151 734 3843

Email Address info@alghazalicentre.co.uk Web address <https://alghazalicentre.co.uk/>

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Mr Abdi-Rahman Ahmed, Ms Shadia Abdullah

Mr Sam Alsawi, Miss Anfal Saif, Kamal Mashjari

The following persons served as Trustees during the year ended 31 March 2025 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

AL GHAZALI MULTI-CULTURAL CENTRE

Company Registration Number - 4064605

Trustees' Annual Report for the year ended 31 March 2025

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

- The advancement of education in accordance with the principles of the faith of Islam, particularly through the establishment and formation of a school.
- The advancement of education in Islamic culture, religion, and tradition.
- The promotion of the benefit of the inhabitants of Liverpool—especially members of the Muslim community—without distinction of sex, age, sexual orientation, race, political, or religious opinions.
- The promotion of integration and cultural understanding and the provision of Islamic educational services for the Muslim community.

The main activities undertaken in relation to those purposes during the year.

- Delivery of youth programmes, educational projects, and cultural awareness activities.
- Running an Arabic and Islamic supplementary school.
- Organising women's health and fitness sessions and ESOL classes.
- Providing support for asylum seekers and refugees.
- Hosting interfaith and community engagement events to foster inclusion and understanding.
- Refurbishment of the building to expand facilities for youth and community activities.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

- Completing the refurbishment project to enhance community and youth facilities.
- Expanding educational and recreational programmes to reach more beneficiaries.
- Strengthening partnerships with local authorities, schools, and voluntary organisations.
- Increasing fundraising efforts to sustain and expand charitable activities.
- Continuing to provide culturally sensitive services that promote integration and education.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

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Trustees' Annual Report for the year ended 31 March 2025

The contribution of volunteers during the year.

- Volunteers supported the youth club and supplementary school activities.
- Six volunteers assisted in teaching at the supplementary school.
- Volunteers maintained the community allotment and supported events and health projects.
- Youth club volunteers gained valuable experience and life skills through the volunteering scheme.

The main achievements and performance of the charity during the year.

- Securing major funding from the Youth Investment Fund and beginning building refurbishment.
- Receiving a five-year grant from Liverpool City Council's Youth and Community Grant.
- Delivering successful youth programmes, play schemes, and ESOL classes.
- Launching new activities for asylum seekers, refugees, and women.
- Fundraising from multiple sources for furniture and equipment for the new youth area.

Fundraising activities during the year.

- Fundraising for equipment and furniture for the refurbished youth club area.
- Received small grants from Rathbone Trust, Sport England, Garfield Weston Foundation, and The Clothworkers Foundation.
- Continued efforts to fundraise for additional refurbishment works not covered by the Youth Investment Fund.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

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- Improved access to education, youth engagement, and cultural awareness.
- Increased participation in health and fitness activities for women and young girls.
- Provided inclusive play and learning opportunities for children from low-income families.
- Supported asylum seekers, refugees, and BME families with language and advocacy services.
- Strengthened community cohesion and interfaith understanding.

The degree to which the achievements and performance during the year have benefited wider society.

The charity's achievements have significantly benefited the wider society by:

Promoting social inclusion and cultural understanding through interfaith events, cultural festivals, and collaboration with local authorities, schools, and community organisations.

Improving educational outcomes for children and young people from diverse backgrounds through supplementary schooling, ESOL classes, and parent advocacy programmes.

The significant charitable activities undertaken in the year.

- Youth Club: sports, leisure, and educational activities for young people.
- Education/Parents Advocacy Project: cultural awareness workshops and school application support.
- Cultural Project: translation, interpreting, interfaith events, and cultural festivals.
- Supplementary School: Arabic and Islamic studies for over 200 children.
- Health Project: yoga sessions and community allotment programmes.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

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- New trustees are appointed at the annual general meeting (AGM).
- The board oversees recruitment based on commitment to the charity's aims and relevant experience.

The charity's organisational structure.

Managed and governed by Trustees.

Trustees meet quarterly; senior management team meets weekly.

Chairman: Mr Kamal Mashjari

Other trustees: Mr Sam Elselwi, Mr Abdi-Rahman Ahmed, Ms Shadia Abdullah, Miss Anfal Saif, and Ms Leyla Nasser Mashjari (Company Secretary).

Setting pay and remuneration of key management personnel

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	1,324,265	2,923
Unrestricted Revenue Funds	385,696	371,461
Restricted Revenue Funds	45,072	-
Restricted Fixed Asset Funds	1,264,958	-
Total Restricted Funds	1,310,030	-
Total Funds	1,695,726	371,461

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Trustees' Annual Report for the year ended 31 March 2025

Financial review of the position at the reporting date, 31 March 2025 .

The charity's financial position as at 31 March 2025 shows a substantial increase in total funds from £371,461 in 2024 to £1,645,476 in 2025, primarily due to the receipt of a significant capital grant of £1,264,957.88 for the refurbishment and expansion of the charity's building. This capital funding, provided through the Youth Investment Fund, was a one-off grant specifically restricted for building improvement and development purposes. The full amount of this grant was spent during the year on refurbishment works and therefore does not represent recurring income.

Excluding the capital grant, the charity's underlying income and expenditure remain consistent with prior years, supported mainly by local authority grants and other charitable funding.

At the year-end, unrestricted revenue funds available for general charitable purposes stood at £380,518.12, providing a stable base for continued community and educational programmes.

The Trustees are satisfied that the charity remains in a sound financial position. Prudent financial management continues to be exercised to ensure sustainability, with sufficient reserves to meet ongoing operational needs while maintaining the enhanced facilities resulting from the capital project.

Policies on reserves.

The charity rely on grant funding and fundraising, has limited reserves policy focused on sustainability and covering core operational costs.

Going Concern

The charity is a going concern, as it continues to operate actively, service its Bounce Back Loan (repayments ongoing since April 2022), and maintain multiple streams of grant and community funding.

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Trustees' Annual Report for the year ended 31 March 2025

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

- Funding risk: mitigated by diversifying funding sources.
- Operational risk during building refurbishment: mitigated by relocating staff and programmes to temporary local venues.
- Community engagement risk: managed through partnership and collaboration with local authorities and organisations.

Principal funding sources in the year and how these support the key objectives of the charity.

- Youth Investment Fund – refurbishment and expansion of youth facilities.
- Liverpool City Council Youth and Community Grant – supports youth and community programmes.
- Liverpool HAF Programme – funds holiday play and food schemes.
- Our Liverpool Grant Scheme – supports asylum seekers and refugees.
- Lottery Youth Make It Happen Grant – women's health and fitness sessions.
- LCVS Community Impact Fund & Skelton Fund – ESOL and youth club resources.
- UK Prosperity Fund – IT access improvements.
- Small funders (Rathbone Trust, Sport England, Garfield Weston, Clothworkers) – equipment and youth club furnishings.

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Trustees' Annual Report for the year ended 31 March 2025

Details of The Independent Examiner

Kamran Mukhtiar

Member of Aahil & Co Accountants Ltd

4a

Smithdown road

Liverpool

Merseyside, England

L7 4JG

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on page 14 to page 24

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019, (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Independent Examination Instead of Audit

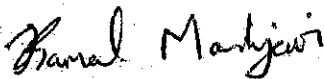
The trustees obtained a direction from the Charity Commission for England and Wales under section 152(5) of the Charities Act 2011 permitting the charity's accounts for the year ended 31 March 2025 to be subject to an independent examination rather than a statutory audit.

During the year, the charity's gross income temporarily exceeded £1,000,000 due solely to the receipt of a one-off restricted capital grant of £1,264,957.88 for the extension of the charity's building. Excluding this exceptional grant, the charity's normal income for the year was £422,168. The charity's gross assets also remained below the statutory audit threshold of £3.26 million.

The trustees applied to the Charity Commission and obtained permission for the accounts to be independently examined for this financial year.

This report was approved by the board of trustees on 9 March 2026.

Signed:



KAMAL MASHJARI
Director and Trustee

AL GHAZALI MULTI-CULTURAL CENTRE

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2025

I report to the Trustees on my examination of the financial statements of the charitable company on pages 14 to 24 for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 25.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Aahil & Co Accountants Ltd, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

AL GHAZALI MULTI-CULTURAL CENTRE

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2025 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Aahil & Co Accountants Ltd;

The accounts are being examined in the circumstances specified in Regulation 34(3)(b), and the date when the Charity Commission dispensed with the requirements for audit under Section 144(1) of the Charities Act 2011 (the Act) was :-

31 March 2025

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

AL GHAZALI MULTI-CULTURAL CENTRE

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 financial statements to be reached.

Signed: 

Kamran Mukhtiar - Independent Examiner

Aahil & Co Accountants Ltd

4a
Smithdown road
Liverpool
Merseyside, England
L7 4JG

This report was signed on 9 March 2026

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01517335679
www.aahilandco.co.uk.

AL GHAZALI MULTI-CULTURAL CENTRE - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2025, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Income & Endowments from:					
Donations & Legacies	A1	10,000	1,571,578	1,581,578	199,455
Charitable activities	A2	105,548	-	105,548	85,397
Total income	A	115,548	1,571,578	1,687,126	284,852
Expenditure on:					
Charitable activities	B2	101,313	261,548	362,861	281,929
Total expenditure	B	101,313	261,548	362,861	281,929
Net income for the year		14,235	1,310,030	1,324,265	2,923
Transfers between funds	C	-	-	-	-
Net income after transfers	A-B-C	14,235	1,310,030	1,324,265	2,923
Net movement in funds		14,235	1,310,030	1,324,265	2,923
Reconciliation of funds:-					
Total funds brought forward		371,461	-	371,461	368,540
Total funds carried forward		385,696	1,310,030	1,695,726	371,463

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

**AL GHAZALI MULTI-CULTURAL CENTRE - Statement of Financial Activities for the
year ended 31 March 2025**

All activities derive from continuing operations

**AL GHAZALI MULTI-CULTURAL CENTRE - Statement of Financial Activities for the
year ended 31 March 2025**

**AL GHAZALI MULTI-CULTURAL CENTRE - Statement of Financial Activities for
the year ended 31 March 2025**

AL GHAZALI MULTI-CULTURAL CENTRE - Statement of Financial Activities for the year ended 31 March 2025

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

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	371,461	-	371,461	368,540
Recognised gains and losses before transfers	14,235	1,310,030	1,324,265	2,923
	385,696	1,310,030	1,695,726	371,463
Closing revenue funds	385,696	1,310,030	1,695,726	371,463

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	385,696	45,072	430,768	371,463
Fixed asset funds	-	1,264,958	1,264,958	-
Total funds	385,696	1,310,030	1,695,726	371,463

AL GHAZALI MULTI-CULTURAL CENTRE - Statement of Financial Activities for the year ended 31 March 2025

**AL GHAZALI MULTI-CULTURAL CENTRE
Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006**

	2025 £	2024 £
Income		
Income from operations	422,168	284,852
Investment income and interest		
Gross income in the year before exceptional items	422,168	284,852
Gross income in the year including exceptional items	422,168	284,852
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	360,205	281,323
Governance costs	2,000	500
Interest payable	655	106
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	362,860	281,929
Net income before tax in the financial year	59,308	2,923
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	59,308	2,923
Retained surplus for the financial year	59,308	2,923
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

AL GHAZALI MULTI-CULTURAL CENTRE - Balance Sheet as at 31 March

	SORP Ref	2025 £	2024 £
Fixed assets	A		
Tangible assets	A2	1,541,718	274,300
Current assets	B		
Cash at bank and in hand	B4	214,528	127,912
Creditors: amounts falling due within one year	C1	(39,763)	-
Net current assets		174,765	127,912
		<u>1,716,483</u>	<u>402,212</u>
Net assets			
Creditors: amounts falling due after more than one year	C2	(20,757)	(30,751)
The total net assets of the charity		<u>1,695,726</u>	<u>371,461</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Restricted Revenue Funds	D2	45,072	-
Restricted Fixed Asset Funds	D2	1,264,958	-
		1,310,030	-

Unrestricted Funds

Unrestricted Revenue Funds	D3	385,696	371,461
		385,696	371,461

Designated Funds

Total charity funds		<u>1,695,726</u>	<u>371,461</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

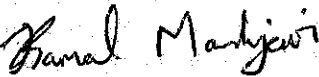
AL GHAZALI MULTI-CULTURAL CENTRE - Balance Sheet as at 31 March

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

Signed:



KAMAL MASHJARI

Trustee

Approved by the board of trustees on 9 March 2026

AL GHAZALI MULTI-CULTURAL CENTRE

Cash Flow Statement for the year ended 31 March 2025

		2025 £	2024 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>1,364,029</u>	<u>2,923</u>
Cash flows from investing activities			
Purchase/Extension of property, plant and equipment		(1,267,418)	-
Cash flows from financing activities			
Repayment of amounts borrowed		(9,995)	(10,542)
Cash inflows from new borrowings		-	-
Net cash provided by financing activities	C	<u>(9,995)</u>	<u>(10,542)</u>
Overall cash provided by all activities	A+B+C	<u>86,616</u>	<u>(7,619)</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2025		86,616	(7,619)
Cash and cash equivalents at 1 April 2024		127,912	135,533
Cash at bank and in hand less overdrafts at 31 March		<u>214,528</u>	<u>127,914</u>

AL GHAZALI MULTI-CULTURAL CENTRE

Cash Flow Statement for the year ended 31 March 2025

AL GHAZALI MULTI-CULTURAL CENTRE

Cash Flow Statement for the year ended 31 March 2025 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	1,324,265	2,923
Adjustments for :-		
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Increase in creditors, excluding loans	39,764	-
Net cash provided by operating activities	A 1,364,029	2,923

Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in hand at for the year ended 31 March 2025	214,528	127,912
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	214,528	127,912

AL GHAZALI MULTI-CULTURAL CENTRE

Cash Flow Statement for the year ended 31 March 2025

AL GHAZALI MULTI-CULTURAL CENTRE

Cash Flow Statement for the year ended 31 March 2025 - Continued

Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows and</i>	<i>At end of year</i>
Cash	127,912	86,616	214,528
		86,616	86,616
Loans falling due after more than one year	(30,751)	-	(30,751)
Total	<u>97,161</u>	<u>86,616</u>	<u>55,865</u>

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The accounts have been prepared under the historical cost convention, except for the revaluation of certain fixed assets which are measured at fair value where this is considered appropriate.

The preparation of financial statements requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the balance sheet date and the amounts of income and expenditure recognised during the reporting period. The key areas of estimation and judgement include:

The useful economic lives and residual values of tangible fixed assets used to determine annual depreciation charges.

The recognition and deferral of grant income, based on whether performance conditions have been met.

The recoverability of debtors and the adequacy of provisions for doubtful debts.

The allocation of costs between restricted and unrestricted funds where direct attribution is not possible.

Estimates and underlying assumptions are reviewed regularly and revised as necessary; any revisions are recognised in the period in which they arise.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2026, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

The charity is a public benefit entity.

The Al-Ghazali Centre meets the definition of a public benefit entity under FRS 102 & under SORP 1.38–1.41. The charity's activities are undertaken to further its charitable purposes for the public benefit through its core projects in youth development, education, culture, health, and community cohesion.

Policies relating to categories of income and income recognition.

Nature of Income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

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. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Volunteers

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition. There is a minimum amount of £250 below which items are not capitalised

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	% straight line
Fixture & Fitting	% straight line
Office equipment	% straight line
Freehold Building	25 years Straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 13.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Interest payable

	2025	2024
	£	£
Loan interest	655	106

See note 0 for the movement in the funds in the defined benefit pension scheme

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 12 Volunteers who donated 1,847 hours of their time stewarding events. Other volunteers undertook 40 hours of mailings and distributions and two specialist volunteers with DBS checks, spent 475 hours a year supporting the weekly children's and young people's writing groups. It is estimated that without the help of volunteers, the Festival would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

7 Staff costs and emoluments

<i>Salary costs</i>	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	40,676	132,008
Employer's National Insurance for all staff	6,363	-
Total salaries, wages and related costs	47,039	132,008

The average number of part time staff employed in the year was
The average number of full time staff employed in the year was
The estimated full time equivalent number of all staff employed in the year was

6 -
6 -
6 -

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	2	-
Engaged on publicity activities	2	-
Engaged on fundraising activities	1	-
Engaged on management and administration	1	-
The estimated full time equivalent number of all staff employed as above	6	-

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, with Nest Pension, but no employees were eligible for auto-enrolment during the year and therefore no pension contributions were made.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Defined benefit pension scheme

The charity does not operate a defined benefit pension scheme.
A defined contribution pension scheme is in place (see Note 8).

10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

11 Trustees' expenses

No trustee expenses were incurred, either in the current or prior year.

	2025	2024
	£	£
The amount paid directly to third parties on behalf of trustees	(1,280)	-
The amount reimbursed to trustees	1,280	-
	<u>-</u>	<u>-</u>

The nature of the trustees' expenses was purchases of materials

The number of trustees' to whom expenses were reimbursed was 1.

12 Deferred income - Restricted funds

Current Year	Opening Deferrals	Released from prior years	Received less released In year	Deferred at year end	Deferred at year end
	£	£	£	£	£
ESC Lottery Fund - Youth Club Equipments	-	-	-	15,000	-
Garfield Weston Foundation	-	-	-	10,000	-
Sutton Croft Ltd	-	-	-	7,904	-
Rathborne Inv MGNT	-	-	-	2,000	-
Community Impact Fund	-	-	-	1,064	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,968</u>	<u>-</u>

	2025	2024
	£	£
These deferrals are included in creditors	<u>35,968</u>	<u>-</u>

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

13 Tangible fixed assets

Current Year	Land and Buildings	Plant & Machinery	Motor Vehicles	Total	Total
	£	£	£	£	£
Cost					
At 1 April 2024	274,300	-	-	274,300	274,300
Additions	1,264,958	2,460	-	1,267,418	1,267,418
At 31 March 2025	<u>1,539,258</u>	<u>2,460</u>	<u>-</u>	<u>1,541,718</u>	<u>1,541,718</u>

Depreciation

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

At 31 March 2025	-	-	-	-	-
Net book value					
At 31 March 2025	1,539,258	2,460	-	1,541,718	1,541,718
At 31 March 2024	274,300	-	-	274,300	274,300

14 Investment pooling schemes and arrangements

The charity does not hold any investments and does not participate in any investment pooling schemes or similar arrangements.

15 Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	2,000	-
Deferred Income - Restricted funds	35,968	-
PAYE, NIC VAT and other taxes	1,603	-
Other creditors	192	-
	<u>39,763</u>	<u>-</u>

16 Creditors: amounts falling due after one year	2025	2024
	£	£
Bank loans and overdrafts	20,757	30,751

17 Income and Expenditure account summary	2025	2024
	£	£
At 1 April 2024	371,463	368,540
Surplus after tax for the year	59,308	2,923
At 31 March 2025	<u>430,771</u>	<u>371,463</u>

18 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	1,541,718	-	-	1,541,718	1,541,718
Current Assets	(1,095,503)	-	1,310,031	214,528	214,528
Current Liabilities	(39,763)	-	-	(39,763)	(39,763)
Long Term Liabilities	(20,757)	-	-	(20,757)	(20,757)
	<u>385,695</u>	<u>-</u>	<u>1,310,031</u>	<u>1,695,726</u>	<u>1,695,726</u>

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

At 1 April 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Tangible Fixed Assets	274,300	-	-	274,300	274,300
Current Assets	127,912	-	-	127,912	127,912
Long Term Liabilities	(30,751)	-	-	(30,751)	(30,751)
	371,461	-	-	371,461	371,461

19 Change in total funds over the year , analysed by individual funds

	Funds brought forward from 2024 £	Movement in funds in 2025 £	Transfers between funds in 2025 £	Funds carried forward to 2026 £	Funds carried forward to 2026 £
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	371,461	14,235	-	385,696	385,696
Total unrestricted and designated funds	371,461	14,235	-	385,696	385,696
Restricted funds:-					
Capital Youth Investment Fund	-	1,264,958	-	1,264,958	1,264,958
Revenue Youth Investment Fund	-	18,256	-	18,256	18,256
ESC Lottery Fund	-	15,000	-	15,000	15,000
City Of Liverpool & Sutton Croft Ltd	-	11,816	-	11,816	11,816
Total restricted funds	-	1,310,030	-	1,310,030	1,310,030
Total charity funds	371,461	1,324,265	-	1,695,726	1,695,726

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

20 Analysis of movements in funds over the year

	Income	Expenditure	Other Gains & Losses	Movement in funds	Movement in funds
	2025	2025	2025	2025	2025
	£	£	£	£	£
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	115,548	(101,313)	-	14,235	14,235
Restricted funds:-					
Capital Youth Investment Fund	1,264,958	-	-	1,264,958	1,264,958
Granby Toxteth Development Trust	19,020	(19,020)	-	-	-
Sutton Croft LTD	9,000	(9,000)	-	-	-
Summer HAF Program	34,500	(34,500)	-	-	-
May Half Term	5,100	(5,100)	-	-	-
Community Resource Grant	5,000	(5,000)	-	-	-
City Of Liverpool	5,000	(5,000)	-	-	-
Police & Crime Com	500	(500)	-	-	-
Revenue Youth Investment Fund	201,684	(183,428)	-	18,256	18,256
ESC Lottery Fund	15,000	-	-	15,000	15,000
City Of Liverpool & Sutton Croft Ltd	11,816	-	-	11,816	11,816
	1,687,126	(362,861)	-	1,324,265	1,324,265

22 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Revenue Funds	The charity had no designated funds during the year. All funds were unrestricted or restricted in accordance with the terms of the grants received.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

AL GHAZALI MULTI-CULTURAL CENTRE

Notes to the Accounts for the year ended 31 March 2025

23 Ultimate controlling party

The charity is under the control of its legal members.

The charity is a company limited by guarantee, every member of the charity is obliged to contribute such amount as may be required not exceeding **£10** to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

AL GHAZALI MULTI-CULTURAL CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

24 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	10,000	-	10,000	39,980
Total donations and gifts from individuals	10,000	-	10,000	39,980

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Revenue grants from government and public bodies				
Sutton Croft Ltd - Summer HAF Program	-	34,500	34,500	-
Garfield Weston Foundation	-	10,000	10,000	-
Rathborne Inv MGNT	-	2,000	2,000	-
Granby Toxteth Development Trust	-	19,020	19,020	-
City of Liverpool - Youth & Play	-	5,000	5,000	-
Community Impact Fund	-	1,830	1,830	-
ESC Lottery Fund - Youth Club	-	15,000	15,000	-
Police & Crime	-	500	500	-
Revenue Youth Investment Fund	-	201,684	201,684	-
Sutton Croft Ltd - May HAF Program	-	5,100	5,100	-
Community Resource Grant	-	5,000	5,000	-
Sutton Croft Ltd	-	6,986	6,986	109,133
YIF	-	-	-	50,342

AL GHAZALI MULTI-CULTURAL CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Total public sector revenue grants	-	306,620	306,620	159,475
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	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Capital Youth Investment Fund	-	1,264,958	1,264,958	-
Total public sector capital grants	-	1,264,958	1,264,958	-

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	10,000	1,571,578	1,581,578	199,455
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25 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total funds 2024 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	105,479	-	105,479	85,397
Other income	69	-	69	-
Total Primary purpose and ancillary trading	105,548	-	105,548	85,397

26 Total Income from charitable activities

Current year	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total income from charitable trading	105,548	-	105,548	85,397

AL GHAZALI MULTI-CULTURAL CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Total from charitable activities A2	105,548	-	105,548	85,397
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27 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Gross wages and salaries - charitable activities	13,324	4,173	17,496	132,008
Purchases	13,703	120,334	134,037	-
Purchases	4,326	53,704	58,030	-
Total direct spending B2a	31,353	178,211	209,563	132,008

28 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Cost of goods for primary purpose trading - Including movement in	-	-	-	121,445
Total charitable trading costs B2b	-	-	-	121,445

29 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Employee costs not included in direct costs				
Cost of salaries recharged to other organisations	23,180	-	23,180	-
Employers' NI - Recharged salaries	6,363	-	6,363	-
Travel and subsistence - staff	-	-	-	1,200
Volunteer costs				
Training and welfare - volunteers	2,375	-	2,375	-
Travel and subsistence -	-	2,395	2,395	-

AL GHAZALI MULTI-CULTURAL CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Premises Expenses

Service charges payable	-	-	-	482
Rates and water charges	659	-	659	277
Light heat and power	7,679	-	7,679	3,022
Cleaning and waste management	88	-	88	786
Premises repairs, renewals and maintenance	8,118	7,650	15,768	8,084
Property insurance	6,938	9,464	16,402	3,514

Administrative overheads

Telephone, fax and internet	1,297	-	1,297	1,226
Stationery and printing	1,984	237	2,221	-
Subscriptions to periodicals	-	140	140	-
Equipment expenses	-	-	-	446
Software licences and expenses	205	-	205	-
Advertising and marketing	-	700	700	-
Sundry expenses	1,632	-	1,632	45
Equipment, repairs, expenses and maintenance	-	1,500	1,500	-
Storage cost	614	9,760	10,374	-
Other employee expenses	72	-	72	-
Rent	1,236	-	1,236	-

Professional fees paid to advisors other than the auditor or examiner

Legal fees	-	-	-	8,593
Consultancy fees	4,645	51,491	56,136	-

Financial costs

Bank charges	220	-	220	195
Loan interest	655	-	655	106

Support costs before reallocation	67,960	83,337	151,297	27,976
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Total support costs - Current Year	67,960	83,337	151,297	27,976
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The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

AL GHAZALI MULTI-CULTURAL CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

30 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	2,000	-	2,000	500
Total Governance costs	2,000	-	2,000	500

All the expenditure in the prior year was unrestricted.

31 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Total direct spending	B2a	31,353	178,211	209,563	132,008
Total charitable trading costs	B2b	-	-	-	121,445
Total support costs	B2d	67,960	83,337	151,297	27,976
Total Governance costs	B2e	2,000	-	2,000	500
Total charitable expenditure	B2	101,313	261,548	362,860	281,929

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2024	2024	2024
		£	£	£
Total direct spending	B2a	132,008	-	132,008
Total charitable trading costs	B2b	121,445	-	121,445
Total support costs	B2d	27,976	-	27,976
Total Governance costs	B2e	500	-	500
Total charitable expenditure	B2	281,929	-	281,929

AL GHAZALI MULTI-CULTURAL CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

This analysis is classssified by activity and not by conventional nominal descriptions.

32 Analysis of income by activity

Activity	SOFA ref	2025 £	2024 £
Income from charitable activities			
Supports parents and children from minority communities with education, school applicati		105,548	85,397
Summary of Total Income, including the items above			
Charitable activities	A2	105,548	85,397
Donations & Legacies	A1	1,581,578	199,455
Total income as shown in the SOFA	A	1,687,126	284,852
Categories of income			
Income from exchange transactions		1,687,126	284,852

33 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Supports parents and children from minority communities with education, school applications, and adult learnin					
Direct costs	75,526	-	-	75,526	-
Employee costs not included in direct co	-	29,543	-	29,543	-
Volunteer costs	-	4,770	-	4,770	-
Premises expenses	-	40,595	-	40,595	-
Administrative overheads	-	19,378	-	19,378	-
Professional fees	-	56,136	-	56,136	-
Financial costs	-	875	-	875	-
Total Supports parents and children from minority communities with	75,526	151,297	-	226,823	-
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024

AL GHAZALI MULTI-CULTURAL CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

	£	£	£	£	£
<i>Brings diverse young people together through sports, leisure, and volunteering, tackling issues like mental health</i>					
Direct costs	134,037	-	-	134,037	-

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Total Supports parents and children from	75,526	151,297	-	226,823	132,008
Total Brings diverse young people togeth	134,037	-	-	134,037	121,444
Total Promotes social cohesion and inter	-	-	-	-	27,977
Total Governance costs as detailed in Note 30	-	2,000	-	2,000	500
Total charitable expenditure	209,563	153,297	-	362,860	281,929

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 31

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Supports parents and children from minc	2,000	875	34,313	116,109	153,297

Accounts

Al-Ghazali Multi-Cultural Centre

Charity number 1098748

A Company limited by guarantee number 4064605

Annual Report and Financial Statements for the year 1 April 2023 to 31 March 2024

Al-Ghazali Multi-Cultural Centre

Annual Report and Financial Statements for the year 1 April 2023 to 31 March 2024

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Balance sheet	9
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Prepared by: Tony Hewitson

Al-Ghazali Multi-Cultural Centre

Trustee' report

for the year 1 April 2023 to 31 March 2024

Legal Form

The Al-Ghazali Multi-Cultural Centre is a registered charity, number 1098748 dated 25th July 2003 and a registered Company, limited by guarantee, number 4064605 formed on 4th September 2000. The Governing Document are the Memorandum and Articles of Association amended by special resolutions dated 21st June 2003 and further on 4th May 2008 . The charity seeks to:

- a) The advancement of education in accordance with the principles of the faith of Islam, in particular through the establishment and formation of a school
- b) To advance the education of the public in Islamic culture, religion and tradition
- c) To promote the benefit of the inhabitants of Liverpool, in particular members of the Muslim community without distinction of sex, age, sexual orientation, race, or political, religious or other opinions, by association together of the said inhabitants with the local authorities, voluntary and other organisations in a common effort to advance education and training, to promote good health and to provide leisure time occupation, and for other such charitable puposes as the Trustees will decide
- d) to promote integration and cultural understanding as well as providing an Islamic education service for the Muslim community

Board of Trustees

The board of trustees also forms the executive committee and appoint officers who are responsible for the day to day running of the youth club. Trustees are elected annually by members at the AGM and meet quarterly. The senior management team meet weekly and the Trustees meet quarterly

Chairman:

Mr Kamal Mashjari

Other Directors:

Mr Ismail Qadir

Mr Sam Elselwi

Mr Abdi-Rahman Ahmed

Ms Shadia Abdullah

Miss Anfal Saif

Ms Leyla Nasser Mashjari (Company Secretary)

Registered address

35 Earle road, Liverpool L7 6HD

Bankers

HSBC, Allerton Road, Liverpool, L18

Accountant/Independent Examiner

Kamran Mukhtiar on behalf of Aahil & Co Accountants Ltd

Al-Ghazali Multi-Cultural Centre

Trustee' report continued

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Al-Ghazali Multi-Cultural Centre is managed and governed by Trustees. Management committee meetings are held every week and agenda items include finance, health & safety and project reports. New trustees are appointed at the annual general meeting.

OBJECTIVES AND ACTIVITIES FOR THE PERIOD

- a) The advancement of education in accordance with the principles of the faith of Islam, in particular through the establishment and formation of a school
- b) To advance the education of the public in Islamic culture, religion and tradition
- c) To promote the benefit of the inhabitants of Liverpool, in particular members of the Muslim community without distinction of sex, age, sexual orientation, race, or political, religious or other opinions, by association together of the said inhabitants with the local authorities, voluntary and other organisations in a common effort to advance education and training, to promote good health and to provide leisure time occupation, and for other such charitable purposes as the Trustees will decide
- d) to promote integration and cultural understanding as well as providing an Islamic education service for the Muslim community

ACHIEVEMENTS AND PERFORMANCE FOR THE PERIOD

The centre has a number of projects which entail programmes and activities to meet the needs of the local community and to strengthen its cohesion.

Our biggest achievement of the year has been our successful application to the Youth Investment Fund, which is one of the governments levelling up schemes to improve youth centres across the country and increase the number of young people we can support. Through this grant we will be refurbishing our building and expanding the internal space we have. This will enable us to increase our youth offer and support more young people in our community. Preparations have been in place to choose a contractor and for works to start as soon as possible.

The grants received from Liverpool City Council CRG department remain one of the funding sources for the centre. The Youth club activities have been funded by the city council's Youth and Play programme. We also received funding from the Liverpool HAF (Holiday and Food Programme) to deliver Junior and senior play schemes during summer, Christmas and Easter school holidays, and funding from the City Council for Half term breaks which aim to support families who have children on free school meals to access free play and food programmes locally.

Some funds continued from last financial year including a Lottery Youth consortium (GTDT) grant for the youth club, Make It happen Grant to continue ladies' health and fitness sessions. A grant from LCVS Community Impact fund for Esol class for Isolated ladies and Community Forrest Funding for allotment projects. And the addition of the UK Prosperity Fund to improve IT access for the community and a grant from LCVS Skelton Fund for resources and equipment for our youth club.

The centre continues to pay back the loan from the Bounce Back Loan scheme which start in April 2022 and will continue for five years. The centre is continuing in its efforts to fundraise to complete its refurbishment of the youth centre.

Al-Ghazali's five core projects:

1. Al-Ghazali Youth Club:

The project has successfully used sport, games, and leisure to bring a diverse group of young people together. The project delivers weekly activities on site and off site for young people both males and females.

Al-Ghazali Multi-Cultural Centre

Trustee' report continued

1. Al-Ghazali Youth Club: (continued)

The youth club has been able to access a variety of funding opportunities to tackle several issues faced by young people including mental Health, physical health, education, and aspirations for young people from BME and Eastern European communities. Funding has also supported targeted activities during school holidays from HAF (Liverpool's Holiday food programme) and Liverpool City Council.

This year saw the continuation of our project with consortium lead Granby Toxteth Development Trust to deliver parts of the Lottery youth fund, delivering focused youth activities around, wellbeing, aspirations, cohesion and young people making good decisions to support resilience.

This year saw the continuation of our project with consortium lead Granby Toxteth Development Trust to deliver parts of the Lottery youth fund, delivering focused youth activities around, wellbeing, aspirations, cohesion and young people making good decisions to support resilience.

Its sporting activities have been very successful with the continued achievements in Karate. The karate club continues its affiliation with the JKS England, part of the English karate Federation. The karate club continues to expand with increased number of members.

The youth club has continued to form links with other youth clubs and community groups and continues to be one of the main members of the Picton area Youth consortium.

The youth club volunteering scheme continues to attract new volunteers and empower and equip young people with skills for life.

2. Education/ Parents Advocacy Project

This project assists in improving the educational attainment of Black and racial minority children and young people.

The project has managed to deliver the following activities: Working with schools in Liverpool to deliver Cultural Awareness assemblies and classroom workshops.

The project also has a drop-in service at the centre to support parents in choosing primary and secondary schools for their children and helping them complete application and appeal forms and make necessary phone calls. The project has continued and developed partnerships with schools, local authority, and the voluntary sector.

The project continues to be involved in community issues and needs through its affiliation with the SSN (Supplementary School's Network). The project also delivers a variety of adult education classes, short and long courses. These include, ESOL, Arabic for non-Arabic speakers, Driving theory course with Esol support, Esol for employment course.

3. Al-Ghazali Cultural Project:

The project is committed to promoting understanding of Liverpool's faith and heritages, developing social inclusion and cohesion in communities.

The project undertook the following services: Interpreting and translating, language support at Al-Ghazali and outside, Interfaith events, cultural festivals. Building relations with different communities and bodies within Merseyside. We also provide advice to police and schools on issues relating to BME and Muslim communities. We represent our community at council workshops and events.

We supported users with a variety immigration, welfare, and health agendas by completing applications on their behalf. We hold regular conferences, community engagements, interfaith dialogue, and events to bring communities together.

Al-Ghazali Multi-Cultural Centre

Trustee' report continued

4. Al-Ghazali Supplementary School

The school aims to develop pupils' ability to use Arabic effectively for the purpose of practical communication on a day-to-day level and prepare for recognised qualification in the language such as GCSE and A' level qualifications and to prepare children and young people to be able to read and understand the Holy Quran. The project introduces the students to the Arabic writing system and enables them to develop their ability to read and write using basic words and sentences.

The project emphasises the skills of speaking, listening, reading, and writing. Learning a foreign language can enhance relationships between people of different cultures and backgrounds.

The school also delivers Islamic studies education with the aim of getting pupils to develop these skills and take on recognised GCSE and A' level qualifications.

The school aims at supporting children to understand the true essence of the Islamic religion and practice it in an unprejudiced way while continuing to preserve their identity.

The school runs its sessions over the weekends and has over 200 children on register between the age of 5 to 18 years old. The school employs 12 teaching staff and has 12 volunteers. The school is being delivered from a local secondary school while building works commence. The school also delivers extra circular activities, through monthly workshops focusing on variety of topics from mental Health, physical health, education and aspirations for children and young people.

The Supplementary school continues its affiliation to the SSN (Supplementary School Network) and takes part in community led events and celebrations.

5. Al-Ghazali Health Project:

The project aims to encourage BME women and young girls to participate in healthy activities and become more aware of the health issues affecting them and their families. Through funding from the Community Impact Fund, we were able to continue the delivery of two free physical activity sessions a week (Keep fit and yoga) to ensure women and young girls have access to physical activities locally that is culturally sensitive to their needs removing barriers they face to participation in physical activities.

The project also delivers the Community allotment which is run by volunteers and young people who work on a weekly basis at the site. The centre has delivered a variety of projects over the year for varied users from the elderly to families and children.

Al-Ghazali Multi-Cultural Centre

Trustee' report continued

FINANCIAL REVIEW

Incoming resources for the period totalled £285,635 (2023: £301,895) of which £187,005 (2023: £179,245) related to funding for projects upon which restrictions are placed. No loans were received in 2024 (2023: £0)

Total expenditure amounted to £286,108 (2023: £262,354), comprising expenditure related to restricted projects, £210,852 (2023: £170,533) and expenditure on centre costs of £75,256 (2023: £91,820). No expenditure was charged to Capital.

Net resources therefore decreased overall by £(473) (2023: £39,541).

At 31st March 2024 the Trust's restricted reserves were zero having been totally expensed in the period.

The Trust's general fund stood at £371,462 of which bank balances were £127,912. Restricted funds at bank stood at £0. Total bank balances are represented by the general fund of £127,912. There is a long term liability due over one year for £30,750 to HSBC bank.

Tangible fixed assets totalled £247,300 entirely on building value; all other assets being written down to nil.

RESERVE POLICY

If in the absence of guaranteed, regular funding, for the Centre, the trustees have agreed a policy to generate and maintain minimum funds amounting to £36,000 of free reserves to provide operational costs for the following 3 months.

RISK MANAGEMENT

The main risks to which the charity is exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

FUTURE PLANS

To maintain the financial sustainability of the organisation through a fund raising strategy and income generation strategy. To utilise the Major Building Fund and raise further building funds to enable the next phases of refurbishments to maximise space for the delivery of activities and to attract statutory and voluntary sector to hire space and deliver services from our centre.

Signed on behalf of the Trustees

Name: Kamal Mashjari

Signed:

K. Mashjari
Kamal Mashjari, Chairman

15/08/24
Date:

Al-Ghazali Multi-Cultural Centre

Independent examiner's report on the accounts of

Al-Ghazali Multi-Cultural Centre for the year 1 April 2023 to 31 March 2024

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. The charity's gross income does not exceed £250,000 and I am considered qualified by the Trustees to undertake the examination.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement

Independent examiner's statement:

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable; and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:



Date:

12-08-2024

Kamran Mukhtiar (ACCA)

on behalf of Aahil & Co Accountants Ltd

4a, Smithdown road, Liverpool, L7 2QA

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Chartered Certified Accountants
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Al-Ghazali Multi-Cultural Centre

A Company limited by guarantee number 4064605

Charity number 1098748

Statement of Financial Activities

for the year 1 April 2023 to 31 March 2024

	Notes	Unrestricted £	Restricted £	2024 £	2023 £
Incoming Resources					
Generated Funds	(2)	10,759	-	10,759	59,953
Charitable Activities	(3)	87,871	187,005	274,876	241,942
Total incoming resources		98,630	187,005	285,635	301,895
 Resources expended					
Charitable Activities	(4)	74,061	£210,852	284,913	261,954
Governance Costs	(4)	1,195		1,195	400
Total expenditure		75,256	£210,852	286,108	262,354
 Net incoming / (outgoing) resources		£23,374	(£23,847)	(£473)	£39,541
 Fund balances brought forward		348,088	23,847	371,935	332,394
 Transfers		-	-	-	-
 Fund balances carried forward	(10) (11)	£371,462	-	371,462	£371,935

The notes on pages 10 to 14 form part of these accounts. The net movement in resources for the year was derived from the continuing activities of the organisation.

Al-Ghazali Multi-Cultural Centre

A Company limited by guarantee number 4064605

Charity number 1098748

Balance sheet

as at 31 March 2024

		Unrestricted	Restricted	2024 Total	2023 Total
		£	£	£	£
Fixed Assets					
Tangible Assets	(5)	274,300	-	274,300	277,695
Total fixed assets		274,300	-	274,300	277,695
Current Assets					
Debtors and prepayments	(6)	-	-	-	-
Cash at bank and in hand	(7)	127,912	-	127,912	135,533
Total current assets		127,912	-	127,912	135,533
Current liabilities:					
amounts falling due within one year		-	-	-	-
Creditors and accruals	(8)	-	-	-	-
Total current liabilities		-	-	-	-
Net current assets / (liabilities)		127,912	-	127,912	135,533
Total assets less current liabilities		402,212	-	402,212	413,228
Creditors:					
amounts falling due after one year	(9)	30,750	-	30,750	41,293
Net assets		371,462	-	371,462	371,935
Funds					
Unrestricted funds	(10)	371,462	-	371,462	348,088
Restricted Funds	(11)	-	-	-	23,847
Total Funds		371,462	-	371,462	371,935

For the period ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Name: Kamal Mashjari

Date:

15/08/24

Signed:

K. Mashjari

Al-Ghazali Multi-Cultural Centre

Notes to the accounts

for the year 1 April 2023 to 31 March 2024

1 Accounting Policies

a Basis of accounting

The financial statements have been prepared under the historical cost convention.

There has been no change to the accounting policies since last year

No changes have been made to the accounts for previous years.

b Donations and Legacies.

Donations and legacies are accounted for when received by the company. Other income is accounted for on an accruals basis as far as is prudent to do so.

c Grants

Revenue grants are recognised in the Statement of Financial Activities on receipt, subject to any required conditions being met or services being provided. Capital grants are recognised on receipt in the Statement of Financial Activities. This policy has been adopted to give a true and fair view.

d Tangible Fixed Assets

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250.

Rate of depreciation

Fixtures, Fittings & Equipment: 10% Straight line basis

Office Equipment: 20% Straight line basis

e Fund accounting

Funds held by the organisation are either:

Unrestricted general funds

These are funds which can be used in accordance with the company's objects at the discretion of the directors.

Restricted funds

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

Long Term Loans

These are funds falling due after one year and may be for specific future purposes or projects.

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

f Taxation

No provision for taxation has been made as the company is not subject to UK Corporation tax.

Al-Ghazali Multi-Cultural Centre

Notes to the accounts continued

for the year 1 April 2023 to 31 March 2024

2 Generated Funds	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Donations	85,368	-	85,368	26,737
Facilities Hire	5,389	-	5,389	15,351
General Fund	-	-	-	17,595
	90,757	-	90,757	59,683

3 Funds from Charitable Activities	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Subscriptions	7872	-	7,872	62967
Community Resource Grant	-	10,000	10,000	10,000
Revenue Youth Investment	-	18,332	18,332	-
Youth & Play	-	12,000	12,000	12,000
Capital Youth Investment	-	32,010	32,010	-
Community Foundation	-	-	-	2,000
Community Mental Health	-	-	-	11,964
Fab Feb Hafterm	-	-	-	7,500
ESF	-	-	-	5,241
Winter HAF Programme	-	9,000	9,000	10,500
HAF Summer Programme	-	39,000	39,000	32,000
Easter HAF Programme	-	-	-	24,000
October Half Term	-	-	-	9,000
Oct Meet to Eat Programme	-	9,000	9,000	-
Community Impact Fund 22-23	-	-	-	2,000
Community Impact Fund(LCVS)	-	1,500	1,500	-
May Halfterm Programme	-	9,000	9,000	6,000
Community Forest	-	8,000	8,000	6,000
GTDT Youth Project	-	19,020	19,020	38,040
Make it Happen Grant	-	-	-	3,000
UK Shared Prosperity Fund	-	9,531	9,531	-
LCVS-Skelton Fund	-	1,613	1,613	-
Feb Half Term 24	-	9,000	9,000	-
	7,872	187,006	194,878	242,212

4 Total resources expended	Staff Costs	Depreciation	Other Costs	Total 2024	Total 2023
a. Charitable Activities	£ 100,382	£ 3,389	£ 182,337	£ 286,108	£ 262,354
b. Governance Costs	£ -	£ -	£ 1,195	£ 1,195	£ 400
c. Depreciation	£ -	£3,389	£ -	£ 3,389	£3,389

No employee earned £50,000 per annum or more in the current accounting period

The average number of employees during the year was 10 (2022: 8)

Al-Ghazali Multi-Cultural Centre

Notes to the accounts continued

for the year 1 April 2023 to 31 March 2024

5 Tangible assets

	Buildings £	Fittings & Equipment £	Office Equipment £	Total £
Cost				
At 1 April 2023	321,363	26,636	68,643	416,642
Additions	-	-	-	-
Transfers	-	-	-	-
At 31 March 2024	<u>321,363</u>	<u>26,636</u>	<u>68,643</u>	<u>416,642</u>
Depreciation				
At 1 April 2023	43,668	26,636	68,643	138,947
Charge for year	3,395	-	-	3,395
Transfers	-	-	-	-
At 31 March 2024	<u>47,063</u>	<u>26,636</u>	<u>68,643</u>	<u>142,342</u>
Net Book Value				
At 31 March 2024	<u>274,300</u>	<u>-</u>	<u>-</u>	<u>274,300</u>
At 31 March 2023	<u>277,695</u>	<u>-</u>	<u>-</u>	<u>277,695</u>

	2024 £	2023 £
6 Debtors and prepayments		
Debtors	-	-
	<u>-</u>	<u>-</u>
7 Cash at bank and in hand		
Bank a/c 1	119,639	61,765
Bank a/c 2	8,273	49,960
Bank a/c 3	-	23,808
Cash in hand	-	-
	<u>127,912</u>	<u>135,533</u>
8 Creditors and accruals		
Creditors	-	-
	<u>-</u>	<u>-</u>

9 Creditors: amounts falling due after one year				
Movements in the period	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
HSBC bank loan	41,293	-	10,542	30,751
Total	<u>41,293</u>	<u>-</u>	<u>10,542</u>	<u>30,751</u>

HSBC loan

Government Bounce back scheme. 5 year repayment from April 2022

Al-Ghazali Multi-Cultural Centre

Notes to the accounts continued

for the year 1 April 2023 to 31 March 2024

10 Unrestricted funds

Movements in the period	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Donations	-	85,368	61,995	-	23,373
Facilities Hire	-	5,389	5,389	-	-
General Fund	348,088	7,872	7,872	-	348,088
Total	348,088	98,629	75,256	-	371,461

11 Restricted funds

Description:

Community Resource Grant

Funds for the overall administration and service provision of the Cultural Project

Revenue Youth Investment

Funds for Youth Club activities

Youth & Play

Funds for Youth Club activities

Capital Youth Investment

Funds for Youth Club activities

Winter HAF Programme

Deliver Junior and Senior playschemes & food programmes

HAF Summer Programme

Deliver Junior and Senior playschemes

Oct Meet to Eat Programme

Holiday and food activity for children on benefit related free school meals

Community Impact Fund(LCVS)

Ladies Health and Fitness

May Halfterm Programme

Holiday and food activity for children on benefit related free school meals

Community Forest

Green Space Project at the centre and Al-Ghazali Allotment

GTDY Youth Project

Lottery youth consortium grant for youth club sessional staff and youth activities

UK Shared Prosperity Fund

Health and Wellbeing and Educational aspirations

LCVS-Skelton Fund

Funds for Youth Club activities

Feb Half Term 24

Half term access to free play and food programmes

Easter HAF Programme

Holiday and food activity for children on benefit related free school meals

Community Impact Fund 22-23

Ladies Health and Fitness

Make it Happen Grant

Ladies yoga and keep fit programme

Al-Ghazali Multi-Cultural Centre

Notes to the accounts continued

for the year 1 April 2023 to 31 March 2024

11 Restricted funds (Continued)

Movements in the period:

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Community Resource Grant	-	10,000	10,000	-	-
Revenue Youth Investment	-	18,332	18,332	-	-
Youth & Play	-	12,000	12,000	-	-
Capital Youth Investment	-	32,010	32,010	-	-
Winter HAF Programme	-	9,000	9,000	-	-
HAF Summer Programme	-	39,000	39,000	-	-
Oct Meet to Eat Programme	-	9,000	9,000	-	-
Community Impact Fund(LCVS	-	1,500	1,500	-	-
May Halfterm Programme	-	9,000	9,000	-	-
Community Forest	-	8,000	8,000	-	-
GTDY Youth Project	8,373	19,020	27,393	-	-
UK Shared Prosperity Fund	-	9,531	9,531	-	-
LCVS-Skelton Fund	-	1,613	1,613	-	-
Feb Half Term 24	-	9,000	9,000	-	-
Easter HAF Programme	12,000	-	12,000	-	-
Community Impact Fund 22-23	1,149	-	1,149	-	-
Make it Happen Grant	2,325	-	2,325	-	-
	-	-	-	-	-
	-	-	-	-	-
	23,847	187,006	210,853	0	0

12 Analysis of net assets between funds

	Tangible Fixed Assets	Bank Balances	Other Net Current Assets/ Liabilities	Total
Unrestricted funds				
HSBCBounce back loan	0	0	(30,750)	(30,750)
General Fund	274,300	127,912	-	402,212
Total	274,300	127,912	(30,750)	371,462
Restricted funds	£	£	£	£
ALL Funds fully expensed	-	-	-	-
	-	-	-	-
	-	-	-	-

13 Directors' remuneration and expenses

No directors received any remuneration or expenses during the accounting period.

14 Related party transactions

There are no related party transactions.

Accounts

Al-Ghazali Multi-Cultural Centre

Charity number 1098748

A Company limited by guarantee number 4064605

Annual Report and Financial Statements for the year 1 April 2022 to 31 March 2023

Al-Ghazali Multi-Cultural Centre

Annual Report and Financial Statements for the year 1 April 2022 to 31 March 2023

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Al-Ghazali Multi-Cultural Centre

Trustee' report

for the year 1 April 2022 to 31 March 2023

Legal Form

The Al-Ghazali Multi-Cultural Centre is a registered charity, number 1098748 dated 25th July 2003 and a registered Company, limited by guarantee, number 4064605 formed on 4th September 2000. The Governing Document are the Memorandum and Articles of Association amended by special resolutions dated 21st June 2003 and further on 4th May 2008 . The charity seeks to:

- a) The advancement of education in accordance with the principles of the faith of Islam, in particular through the establishment and formation of a school
- b) To advance the education of the public in Islamic culture, religion and tradition
- c) To promote the benefit of the inhabitants of Liverpool, in particular members of the Muslim community without distinction of sex, age, sexual orientation, race, or political, religious or other opinions, by association together of the said inhabitants with the local authorities, voluntary and other organisations in a common effort to advance education and training, to promote good health and to provide leisure time occupation, and for other such charitable purposes as the Trustees will decide
- d) to promote integration and cultural understanding as well as providing an Islamic education service for the Muslim community

Board of Trustees

The board of trustees also forms the executive committee and appoint officers who are responsible for the day to day running of the youth club. Trustees are elected annually by members at the AGM and meet quarterly. The senior management team meet weekly and the Trustees meet quarterly

Chairman: Mr Kamal Mashjari

Other Directors:

Ms Leyla Mashjari (Company Secretary)
Mr Redwan Al-Soraimi
Miss Shadia Abdullah (Treasurer)

Registered address

35 Earle road, Liverpool L7 6HD

Bankers

HSBC, Allerton Road, Liverpool, L18

Accountant/Independent Examiner

Kamran Mukhtiar (ACCA)
Aahil & Co Accountants Ltd
Chartered Certified Accountants
4a, Smithdown Road
Liverpool, England
L7 4JG

Al-Ghazali Multi-Cultural Centre

Trustee' report continued

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Al-Ghazali Multi-Cultural Centre is managed and governed by Trustees. Management committee meetings are held every week and agenda items include finance, health & safety and project reports. New trustees are appointed at the annual general meeting.

OBJECTIVES AND ACTIVITIES FOR THE PERIOD

- a) The advancement of education in accordance with the principles of the faith of Islam, in particular through the establishment and formation of a school
- b) To advance the education of the public in Islamic culture, religion and tradition
- c) To promote the benefit of the inhabitants of Liverpool, in particular members of the Muslim community without distinction of sex, age, sexual orientation, race, or political, religious or other opinions, by association together of the said inhabitants with the local authorities, voluntary and other organisations in a common effort to advance education and training, to promote good health and to provide leisure time occupation, and for other such charitable purposes as the Trustees will decide
- d) to promote integration and cultural understanding as well as providing an Islamic education service for the Muslim community

ACHIEVEMENTS AND PERFORMANCE FOR THE PERIOD

The centre has a number of projects which entail programmes and activities to meet the needs of the local community and to strengthen its cohesion.

The grants received from Liverpool City Council CRG department remain one of the funding sources for the centre. The Youth club activities have been funded by the city council's Youth and Play programme. We also received funding from the Liverpool HAF (Holiday and Food Programme) to deliver Junior and senior play schemes during summer, Christmas and Easter school holidays, and funding from the City Council for Half term breaks which aim to support families who have children on free school meals to access free play and food programmes locally

Other funding for this financial year included a grant from Community Forests for a Green Space project, Lottery Youth consortium (GTDT) grant for the youth club. Make It happen Grant to continue ladies' health and fitness sessions. A grant from LCVS Community Impact fund for Esol class for Isolated ladies. Also a small grant from Community Foundation Merseyside for Halloween and Bonfire night activities for the youth club.

The centre continues to pay back the loan from the Bounce Back Loan scheme which start in April 2022 and will continue for five years. The centre is continuing in its efforts to community fund raise to complete its refurbishment of the youth centre.

Al-Ghazali's five core projects:

1. Al-Ghazali Educational/Parents Advocacy Project:

This project assists in improving the Educational attainment of Black and racial minority children and young people.

The project has managed to deliver the following activities: Working with schools in Liverpool to deliver Cultural Awareness assemblies and classroom workshops.

The project also has a drop in service at the centre to support parents in choosing primary and secondary schools for their children and helping them complete application and appeal forms and make necessary phone calls. The project has continued and developed partnerships with schools, local authority and the voluntary sector.

The project continues to be involved in community issues and needs through its affiliation with the SSN (Supplementary School's Network). The project also delivers a variety of adult education classes, short and long courses. These include, ESOL, Arabic for non-Arabic speakers, Driving theory course with Esol support, Esol for employment course.

Al-Ghazali Multi-Cultural Centre

Trustee' report continued

2. Al-Ghazali Cultural Project

The project is committed to promoting understanding of Liverpool's faith and heritages, developing social inclusion and cohesion in communities.

The project under took the following services: Interpreting and translating, language support at Al-Ghazali and outside, Interfaith events, cultural festivals, Building relations with different communities and bodies within Merseyside. We also provide advice to police and schools on issues relating to BME and Muslim communities. We represent our community at council workshops and events.

We supported users with a variety immigration, welfare, and health agendas by completing applications on their behalf. We hold regular conferences, community engagement, interfaith dialogue, and events to bring communities together

3. Al-Ghazali Youth Club:

The project has successfully used sport games and leisure to bring a diverse group of young people together. The project delivers weekly activities on site and off site for children and young people both males and females.

The youth club has been able to access a variety of funding opportunities to tackle several issues faced by young people including mental Health, physical health, education, and aspirations for young people from BME and Eastern European communities. Funding has also supported targeted activities during Halloween and Bon fire night and during school holidays from a variety of funders including, HAF (Liverpool's Holiday food programme) and the Community Foundation Merseyside for Halloween and Bonfire night activities.

This year saw the establishment of new project with consortium lead Granby Toxteth Development Trust to deliver parts of the Lottery youth fund, delivering focused youth activities around, wellbeing, aspirations, cohesion and young people making good decisions to support resilience.

Its sporting activities have been very successful with the continued achievements in Karate. The karate club continues its affiliation with the JKS England, part of the English karate Federation. The karate club continues to expand with increased number of members and increase in the number of sessions delivered from two to four weekly sessions.

The youth club volunteering scheme continues to attract new volunteers and empower and equip young people with skills for life.

Al-Ghazali Multi-Cultural Centre

Trustee' report continued

4. Al-Ghazali Supplementary School

The School aims to develop pupils' ability to use Arabic effectively for the purpose of practical communication on a day to day level and prepare for recognised qualification in the language such as GCSE AND A'level qualifications and to prepare children to be able to read Arabic. The project introduces the students to the Arabic writing system and enables them to develop the ability to read and write using basic words and sentences.

The project emphasises the skills of speaking, listening, reading and writing. Learning a foreign language can enhance relationships between people of different cultures and backgrounds

The school also delivers Islamic studies education with the aim of getting pupils to develop these skills and take on recognised GCSE and A'level qualifications.

The school aims at supporting children to understand the true essence of the Islamic religion and practice it in an unprejudiced way as well as preserving their identity.

The school runs its sessions over the weekends and has over 200 children on register between the age of 5 to 18 years old. The school employs 12 teaching staff and has 12 volunteers. The school is delivered from the centre building. The school also delivers extra curricular activities, through monthly workshops focusing on variety of topics from mental Health, physical health, education and aspirations for children and young people.

The Supplementary school continues its affiliation to the SSN (Supplementary School Network) and takes part in community lead events and celebrations.

5. Al-Ghazali Health Project:

The project aims to encourage BME women and young girls to participate in healthy activities and become more aware of the health issues affecting them and their families. Through funding from the Community Impact Fund, we are able to deliver two free physical activity sessions a week (Keep fit and yoga) to ensure women and young girls have access to physical activities locally that is culturally sensitive to their needs removing barriers they face to participation in physical activities.

The project also delivers the Community allotment which is run by volunteers and young people who work on a weekly basis at the site. The centre has delivered a variety of projects over the year for varied users from the elderly to families and children.

Al-Ghazali Multi-Cultural Centre

Trustee' report continued

FINANCIAL REVIEW

Incoming resources for the period totalled £301,895 (2021: £232,439) of which £179,245 (2021: £138,609) related to funding for projects upon which restrictions are placed. No loans were received in 2022 (2021: governments Bounce back scheme £50,000)

Total expenditure amounted to £262,354 (2021: £206,636), comprising expenditure related to restricted projects, £170,533 (2021: £123,474) and expenditure on centre costs of £91,820 (2021: £83,162). No expenditure was charged to Capital.

Net resources therefore increased overall by £39,541 (2021: £25,803).

At 31st March 2023 the Trust's restricted reserves stood at £23,847 represented totally by bank balance.

The Trust's general fund stood at £348,088 of which bank balances were £111,686. Restricted funds at bank stood at £23,847. Total bank balances were therefore £135,533. There is a long term liability due over one year for £41,239 to HSBC bank.

Tangible fixed assets totalled £277,695 entirely on building value; all other assets being written down to nil.

RESERVE POLICY

If in the absence of guaranteed, regular funding, for the Centre, the trustees have agreed a policy to generate and maintain minimum funds amounting to £32,000 of free reserves to provide operational costs for the following 3 months. This policy is being pursued by the Al-Ghazali Multi-Cultural Centre's Trustees and is constantly under review.

RISK MANAGEMENT

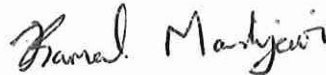
The main risks to which the charity is exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

FUTURE PLANS

To maintain the financial sustainability of the organisation through a fund raising strategy and income generation strategy. To utilise the Major Building Fund and raise further building funds to enable the next phases of refurbishments to maximise space for the delivery of activities and to attract statutory and voluntary sector to hire space and deliver services from our centre.

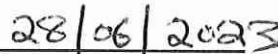
Signed on behalf of the Trustees

Name: Kamal Mashjari

Signed: 

Kamal Mashjari, Chairman

Date:



Al-Ghazali Multi-Cultural Centre

Independent examiner's report on the accounts of

Al-Ghazali Multi-Cultural Centre

for the year 1 April 2022 to 31 March 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 9 to 10 for the year ended 31 March 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 11.

Respective responsibilities of trustees and examiner

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the A

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Certified Accountants, which is one of the listed professional bodies

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006. The accounts are being examined in the circumstances specified in Regulation 34(3)(b), and the date when the Charity Commission dispensed with the requirements for audit under Section 144(1) of the Charities Act 2011 (the Act)

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable; and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;
the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts

set out in section 396 of the Companies Act 2006 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 not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



Kamran Mukhtiar - Independent Examiner
ACCA

4a, Smithdown Road, Liverpool, England, L7 4JG.
This report was signed on 26th June 2023

Al-Ghazali Multi-Cultural Centre

A Company limited by guarantee number 4064605

Charity number 1098748

Statement of Financial Activities

for the year 1 April 2022 to 31 March 2023

	Notes	Unrestricted £	Restricted £	2023 £	2022 £
Incoming Resources					
Generated Funds	(2)	59,953	-	59,953	38,594
Charitable Activities	(3)	62,697	179,245	241,942	193,845
Total incoming resources		122,650	179,245	301,895	232,439
Resources expended					
Charitable Activities	(4)	91,421	£170,533	261,954	206,436
Governance Costs	(4)	400		400	200
Total expenditure		91,821	£170,533	262,354	206,636
Net incoming / (outgoing) resources		£30,829	£8,712	£39,541	£25,803
Fund balances brought forward		317,259	15,135	332,394	306,591
Transfers		-	-	-	-
Fund balances carried forward	(10) (11)	£348,088	23,847	371,935	£332,394

The notes on pages 11 to 15 form part of these accounts. The net movement in resources for the year was derived from the continuing activities of the organisation.

Al-Ghazali Multi-Cultural Centre

A Company limited by guarantee number 4064605

Charity number 1098748

Balance sheet

as at 31 March 2023

		Unrestricted	Restricted	2023 Total	2022 Total
		£	£	£	£
Fixed Assets					
Tangible Assets	(5)	277,695	-	277,695	281,084
Total fixed assets		<u>277,695</u>	<u>-</u>	<u>277,695</u>	<u>281,084</u>
Current Assets					
Debtors and prepayments	(6)	-	-	-	-
Cash at bank and in hand	(7)	111,686	23,847	135,533	101,310
Total current assets		<u>111,686</u>	<u>23,847</u>	<u>135,533</u>	<u>101,310</u>
Current liabilities:					
amounts falling due within one year		-	-	-	-
Creditors and accruals	(8)	-	-	-	-
Total current liabilities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net current assets / (liabilities)		<u>111,686</u>	<u>23,847</u>	<u>135,533</u>	<u>101,310</u>
Total assets less current liabilities		<u>389,381</u>	<u>23,847</u>	<u>413,228</u>	<u>382,394</u>
Creditors:					
amounts falling due after one year	(9)	41,293	-	41,293	50,000
Net assets		<u>348,088</u>	<u>23,847</u>	<u>371,935</u>	<u>332,394</u>
Funds					
Unrestricted funds	(10)	348,088	-	348,088	317,259
Restricted Funds	(11)	-	23,847	23,847	15,135
Total Funds		<u>348,088</u>	<u>23,847</u>	<u>371,935</u>	<u>332,394</u>

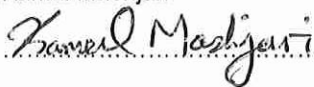
For the period ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Name: Kamal Mashjari

Date: 28/06/2023

Signed: 

Al-Ghazali Multi-Cultural Centre

Notes to the accounts

for the year 1 April 2022 to 31 March 2023

1 Accounting Policies

a Basis of accounting

The financial statements have been prepared under the historical cost convention.

There has been no change to the accounting policies since last year

No changes have been made to the accounts for previous years.

b Donations and Legacies.

Donations and legacies are accounted for when received by the company. Other income is accounted for on an accruals basis as far as is prudent to do so.

c Grants

Revenue grants are recognised in the Statement of Financial Activities on receipt, subject to any required conditions being met or services being provided. Capital grants are recognised on receipt in the Statement of Financial Activities. This policy has been adopted to give a true and fair view.

d Tangible Fixed Assets

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250.

Rate of depreciation

Fixtures, Fittings & Equipment: 10% Straight line basis

Office Equipment: 20% Straight line basis

e Fund accounting

Funds held by the organisation are either:

Unrestricted general funds

These are funds which can be used in accordance with the company's objects at the discretion of the directors.

Restricted funds

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

Long Term Loans

These are funds falling due after one year and may be for specific future purposes or projects.

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

f Taxation

No provision for taxation has been made as the company is not subject to UK Corporation tax.

Al-Ghazali Multi-Cultural Centre

Notes to the accounts continued

for the year 1 April 2022 to 31 March 2023

2 Generated Funds	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Donations	26,737	-	26,737	415
Facilities Hire	15,351	-	15,351	12,472
General Fund	17,595	-	17,595	25,707
	59,683	-	59,683	38,594

3 Funds from Charitable Activities	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Subscriptions	62,967	-	62,967	55,236
Community Resource Grant	-	10,000	10,000	10,000
Youth & Play	-	12,000	12,000	12,000
Awards for All	-	-	-	10,000
Community Foundation	-	2,000	2,000	2,000
Community Mental Health	-	11,964	11,964	11,964
Fab Feb Halfterm	-	7,500	7,500	3,000
ESF	-	5,241	5,241	11,574
Winter HAF Programme	-	10,500	10,500	19,264
Lottery Consortume Education&Aspration	-	-	-	5,000
HAF Summer Programme	-	32,000	32,000	41,507
Easter HAF Programme	-	24,000	24,000	-
October Half Term	-	9,000	9,000	-
Community Impact Fund 22-23	-	2,000	2,000	-
May Halfterm Programme	-	6,000	6,000	-
Community Forest	-	6,000	6,000	-
GTDY Youth Project	-	38,040	38,040	-
Make it Happen Grant	-	3,000	3,000	-
Operation Banger	-	-	-	1,800
OPAL PROGRAMME	-	-	-	3,000
Lottery Consortume Health&Well-being	-	-	-	5,000
Community Impact Fund	-	-	-	2,500
	62,967	179,245	242,212	193,845

4	Staff Costs	Depreciation	Other Costs	Total 2023	Total 2022
a. Charitable Activities	£ 103,915	£ 3,389	£ 155,050	£ 262,354	£ 203,047
b. Governance Costs	£ -	£ -	£ 400	£ 400	£ 200
c. Depreciation	£ -	£ 3,389	£ -	£ 3,389	£ 3,389

No employee earned £50,000 per annum or more in the current accounting period

The average number of employees during the year was 10 (2022: 8)

Al-Ghazali Multi-Cultural Centre
Notes to the accounts continued
for the year 1 April 2022 to 31 March 2023

5 Tangible assets

	Buildings	Fittings & Equipment	Office Equipment	Total
Cost	£	£	£	£
At 1 April 2022	321,363	26,636	68,643	416,642
Additions	-	-	-	-
Transfers	-	-	-	-
At 31 March 2023	<u>321,363</u>	<u>26,636</u>	<u>68,643</u>	<u>416,642</u>
Depreciation				
At 1 April 2022	40,279	26,636	68,643	135,558
Charge for year	3,389	-	-	3,389
Transfers	-	-	-	-
At 31 March 2023	<u>43,668</u>	<u>26,636</u>	<u>68,643</u>	<u>138,947</u>
Net Book Value				
At 31 March 2023	<u>277,695</u>	<u>-</u>	<u>-</u>	<u>277,695</u>
At 31 March 2022	<u>281,084</u>	<u>-</u>	<u>-</u>	<u>281,084</u>

6 Debtors and prepayments

Debtors

	2023	2022
	£	£
	-	-
	<u>-</u>	<u>-</u>

7 Cash at bank and in hand

Bank a/c 1
Bank a/c 2
Bank a/c 3
Cash in hand

	£	£
	61,765	55,441
	49,960	30,686
	23,808	15,183
	-	-
	<u>135,533</u>	<u>101,310</u>

8 Creditors and accruals

Creditors

	£	£
	-	-
	<u>-</u>	<u>-</u>

9 Creditors: amounts falling due after one year

Movements in the period	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
HSBC bank loan	50,000	-	8,707	41,293
Total	<u>50,000</u>	<u>-</u>	<u>8,707</u>	<u>41,293</u>

HSBC loan

Gorvernment Bounce back scheme. 5 year repayment from April 2022

Al-Ghazali Multi-Cultural Centre

Notes to the accounts continued

for the year 1 April 2022 to 31 March 2023

10 Unrestricted funds

Movements in the period	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Donations	-	26,737	26,737	-	-
Facilities Hire	-	15,351	15,351	-	-
General Fund	317,259	80,562	49,733	-	348,088
Total	317,259	122,650	91,821	-	348,088

11 Restricted funds

Description:

Community Resource Grant

Funds for the overall administration and service provision of the Cultural Project

Youth & Play

Funds for Youth Club activities

Awards for All

Funds for Youth Club activities

Community Foundation

Funds for Youth Club activities & Mental Health awareness

Community Mental Health

Funds for Youth Club activities & Mental Health awareness

Fab Feb Hafterm

Half term access to free play and food programmes

ESF

Employment support sessions

Winter HAF Programme

Deliver Junior and Senior playschemes & food programmes

Lottery Consortume Education&Aspration/Health and Wellbeing

Health and Wellbeing and Educational aspirations

Haf Summer Programme

Deliver Junior and Senior playschemes

Easter HAF Programme

Holiday and food activity for children on benefit related free school meals

October Half Term

Holiday and food activity for children on benefit related free school meals

Community Impact Fund 22-23

Ladies Health and Fitness

May Halfterm Programme

Holiday and food activity for children on benefit related free school meals

Community Forest

Green Space Project at the centre and Al-Ghazali Allotment

GTDY Youth Project

Lottery youth consortium grant for youth club sessional staff and youth activities

Make it Happen Grant

Ladies yoga and keep fit programme

OPAL PROGRAMME

Half term play and food programmes

Community Impact Fund

Ladies Health and Fitness

Al-Ghazali Multi-Cultural Centre
Notes to the accounts continued
for the year 1 April 2022 to 31 March 2023

11 Restricted funds (Continued)

Movements in the period:

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Community Resource Grant	-	10,000	10,000	-	-
Youth & Play	-	12,000	12,000	-	-
Awards for All	5,110	-	5,110	-	-
Community Foundation	-	2,000	2,000	-	-
Community Mental Health	3,175	11,964	15,139	-	-
Fab Feb Hafterm	-	7,500	7,500	-	-
ESF	-	5,241	5,241	-	-
Winter HAF Programme	-	10,500	10,500	-	-
Lottery Consortume Education	5,000	-	5,000	-	-
HAF Summer Programme	-	32,000	32,000	-	-
Easter HAF Programme	-	24,000	12,000	-	12,000
October Half Term	-	9,000	9,000	-	-
Community Impact Fund 22-23	-	2,000	851	-	1,149
May Halfterm Programme	-	6,000	6,000	-	-
Community Forest	-	6,000	6,000	-	-
GTDY Youth Project	-	38,040	29,667	-	8,373
Make it Happen Grant	-	3,000	675	-	2,325
OPAL PROGRAMME	-	-	-	-	-
Community Impact Fund	1,850	-	1,850	-	-
	15,135	179,245	170,533	0	23,847

12 Analysis of net assets between funds

	Tangible Fixed Assets	Bank Balances	Other Net Current Assets/ Liabilities	Total
Unrestricted funds				
HSBCBounce back loan			(41,293)	(41,293)
General Fund	277,695	111,686	-	389,381
Total	277,695	111,686	(41,293)	348,088
Restricted funds	£	£	£	£
Easter HAF Programme	-	12,000	-	12,000
Community Impact Fund 22-23	-	1,149	-	1,149
GTDY Youth Project	-	8,373	-	8,373
Make it Happen Grant	-	2,325	-	2,325
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	23,847	-	23,847

13 Directors' remuneration and expenses

No directors received any remuneration or expenses during the accounting period.

14 Related party transactions

There are no related party transactions.

Accounts

Al-Ghazali Multi-Cultural Centre

Charity number 1098748

A Company limited by guarantee number 4064605

Annual Report and Financial Statements for the year 1 April 2021 to 31 March 2022

Al-Ghazali Multi-Cultural Centre

Annual Report and Financial Statements for the year 1 April 2021 to 31 March 2022

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Balance sheet	9
Notes to the accounts	10 to 14

Prepared by: Tony Hewitson

Al-Ghazali Multi-Cultural Centre

Trustee' report

for the year 1 April 2021 to 31 March 2022

Legal Form

The Al-Ghazali Multi-Cultural Centre is a registered charity, number 1098748 dated 25th July 2003 and a registered Company, limited by guarantee, number 4064605 formed on 4th September 2000. The Governing Document are the Memorandum and Articles of Association amended by special resolutions dated 21st June 2003 and further on 4th May 2008 . The charity seeks to:

- a) The advancement of education in accordance with the principles of the faith of Islam, in particular through the establishment and formation of a school
- b) To advance the education of the public in Islamic culture, religion and tradition
- c) To promote the benefit of the inhabitants of Liverpool, in particular members of the Muslim community without distinction of sex, age, sexual orientation, race, or political, religious or other opinions, by association together of the said inhabitants with the local authorities, voluntary and other organisations in a common effort to advance education and training, to promote good health and to provide leisure time occupation, and for other such charitable purposes as the Trustees will decide
- d) to promote integration and cultural understanding as well as providing an Islamic education service for the Muslim community

Board of Trustees

The board of trustees also forms the executive committee and appoint officers who are responsible for the day to day running of the youth club. Trustees are elected annually by members at the AGM and meet quarterly. The senior management team meet weekly and the Trustees meet quarterly

Chairman: Mr Kamal Mashjari

Other Directors:

Ms Leyla Mashjari (Company Secretary)
Mr Redwan Al-Soraimi
Miss Shadia Abdullah (Treasurer)

Registered address

35 Earle road, Liverpool L7 6HD

Bankers

HSBC, Allerton Road, Liverpool, L18

Accountant/Independent Examiner

Tony Hewitson, Liverpool, L19

Al-Ghazali Multi-Cultural Centre

Trustee' report continued

2. Al-Ghazali Cultural Project

The project is committed to promoting understanding of Liverpool's faith and heritages, developing social inclusion and cohesion in communities.

The project under took the following services: Interpreting and translating, language support at Al-Ghazali and outside, Interfaith events, cultural festivals, providing literature and leaflets in a number of languages, Building relations with different communities and bodies within Merseyside.

We also provide advice to police and schools on issues relating to BME and Muslim communities. We represent our community at council workshops and events

We support users through the immigration, welfare and health agendas by completing applications on their behalf. We hold regular conferences, community engagement, interfaith dialogue and events to bring our communities together

3. Al-Ghazali Youth Club:

The project has successfully used sport games and leisure to bring a diverse group of young people together. The project delivers weekly activities on site and off site for children and young people both males and females.

The youth club has been able to access a variety of funding opportunities to tackle several issues faced by young people including mental Health, physical health, education, and aspirations for young people from BME and Eastern European communities. Funding has also supported targeted activities during Halloween and Bon fire night and during school holidays from a variety of funders including, Operation Banger (Merseyside's Police Crime Commissioner), HAF (Liverpool's Holiday food programme) and the Community Foundation.

Its sporting activities have been very successful with the continued achievements in Karate. The karate club continues its affiliation with the JKS England, part of the English karate Federation. The karate club continues to expand with increased number of members and increase in the number of sessions delivered from two to four weekly sessions.

The youth club has continued to form links with other youth clubs and community groups and continues to be one of the main members of the Picton area Youth consortium.

Al-Ghazali Multi-Cultural Centre

Trustee' report continued

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Al-Ghazali Multi-Cultural Centre is managed and governed by Trustees. Management committee meetings are held every week and agenda items include finance, health & safety and project reports. New trustees are appointed at the annual general meeting.

OBJECTIVES AND ACTIVITIES FOR THE PERIOD

- a) The advancement of education in accordance with the principles of the faith of Islam, in particular through the establishment and formation of a school
- b) To advance the education of the public in Islamic culture, religion and tradition
- c) To promote the benefit of the inhabitants of Liverpool, in particular members of the Muslim community without distinction of sex, age, sexual orientation, race, or political, religious or other opinions, by association together of the said inhabitants with the local authorities, voluntary and other organisations in a common effort to advance education and training, to promote good health and to provide leisure time occupation, and for other such charitable purposes as the Trustees will decide
- d) to promote integration and cultural understanding as well as providing an Islamic education service for the Muslim community

ACHIEVEMENTS AND PERFORMANCE FOR THE PERIOD

The centre has a number of projects which entail programmes and activities to meet the needs of the local community and to strengthen its cohesion.

The grants received from Liverpool City Council CRG department remain one of the funding sources for the centre. The Youth club activities have been funded by the city council's Youth and Play programme. We also received funding from the Liverpool HAF (Holiday and Food Programme) to deliver Junior and senior play schemes during summer, Christmas and Easter school holidays, and funding from the City Council for Half term breaks which aim to support families who have children on free school meals to access free play and food programmes locally

Other funding received this year include European Social Fund through WEA, for Esol and employment support sessions, Lottery Awards for All for youth health, wellbeing, and sport. Community Impact Fund for ladies Health and Fitness. Youth Community Mental Health programme. Lottery Youth consortium for Health and Wellbeing and Educational aspirations.

Due to the financial restraints caused by the impact of Covid 19 the centre received a loan from the Bounce Back Loan scheme in April 2021, repayments for this will start in April 2022 for the next five years. The centre also accessed some financial support from Liverpool City Council to support with the impact of Covid 19. The centre is continuing in its efforts to raise the money to continue with the completion of Phase 1b, phases 2 and 3 of the building renovation. The loan received from Human Appeal in 2019 has been transferred as a donation towards the building work in the basement of the building.

Al-Ghazali's five core projects:

1. Al-Ghazali Educational/Parents Advocacy Project:

This project assists in improving the Educational attainment of Black and racial minority children and young people.

The project has managed to deliver the following activities: Working with schools in Liverpool to deliver Cultural Awareness assemblies and classroom workshops.

The project also has a drop in service at the centre to support parents in choosing primary and secondary schools for their children and helping them complete application and appeal forms and make necessary phone calls. The project has continued and developed partnerships with schools, local authority and the voluntary sector.

The project continues to be involved in community issues and needs through its affiliation with the SSN (Supplementary School's Network). The project also delivers a variety of adult education classes, short and long courses. These include, ESOL, Driving theory tests, Arabic for non Arabic speakers.

Al-Ghazali Multi-Cultural Centre

Trustee' report continued

4. Al-Ghazali Supplementary School

The School aims to develop pupils' ability to use Arabic effectively for the purpose of practical communication on a day to day level and prepare for recognised qualification in the language such as GCSE AND A'level qualifications and to prepare children to be able to read the Holy Quran. The project introduces the students to the Arabic writing system and enables them to develop the ability to read and write using basic words and sentences.

The project emphasises the skills of speaking, listening, reading and writing. Learning a foreign language can enhance relationships between people of different cultures and backgrounds

The school also delivers Islamic studies education with the aim of getting pupils to develop these skills and take on recognised GCSE and A'level qualifications.

The school aims at supporting children to understand the true essence of the Islamic religion and practice it in an unprejudiced way as well as preserving their identity.

The school runs its sessions over the weekends and has over 180 children on register between the age of 5 to 17 years old. The school employs 12 teaching staff and has 18 volunteers. The school is delivered from the centre building. The school also delivers extra circular activities, through monthly workshops focusing on variety of topics from mental Health, physical health, education and aspirations for children and young people.

The Supplementary school continues its affiliation to the SSN (Supplementary School Network) and takes part in community lead events and celebrations.

5. Al-Ghazali Health Project:

The project aims to encourage BME women to participate in healthy activities and become more aware of the health issues affecting them and their families. Through funding from the Community Impact Fund, we are able to deliver two free physical activity sessions a week (Keep fit and yoga) to encourage ladies to return to some physical activity after lockdown.

The project also delivers the Community allotment which is run by volunteers who work on a weekly basis at the site. The centre has delivered a variety of projects over the year for varied users from the elderly to families and children. There are plans to continue the delivery of projects at the allotment with centre users and the local community over the coming year

Al-Ghazali Multi-Cultural Centre

Trustee' report continued

FINANCIAL REVIEW

Incoming resources for the period totalled £232,439 (2021: £159,822) of which £138,609 (2021: £27,905) related to funding for projects upon which restrictions are placed. A further £50,000 was obtained through the governments Bounce back scheme repayable from April 2022

Total expenditure amounted to £206,636 (2021: £158,830), comprising expenditure related to restricted projects, £123,474 (2021: £26,767) and expenditure on centre costs of £83,162 (2021: £132,063). No expenditure was charged to Capital.

Net resources therefore increased overall by £75,803 (2021: £992).

At 31st March 2022 the Trust's restricted reserves stood at £15,135 represented totally by bank balance.

The Trust's general fund stood at £367,259 of which bank balances were £86,175. Restricted funds at bank stood at £15,135. Total bank balances were therefore £101,310. There is a long term liability due over one year for £50,000 to HSBC bank.

Tangible fixed assets totalled £281,084 entirely on building value; all other assets being written down to nil.

RESERVE POLICY

If in the absence of guaranteed, regular funding, for the Centre, the trustees have agreed a policy to generate and maintain minimum funds amounting to £12,000 of free reserves to provide operational costs for the following 3 months. This policy is being pursued by the Al-Ghazali Multi-Cultural Centre's Trustees.

RISK MANAGEMENT

The main risks to which the charity is exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

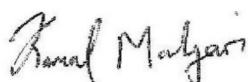
FUTURE PLANS

To maintain the financial sustainability of the organisation through a fund raising strategy and income generation strategy. To utilise the Major Building Fund and raise further building funds to enable the next phases of refurbishments to maximise space for the delivery of activities and to attract statutory and voluntary sector to hire space and deliver services from our centre.

Signed on behalf of the Trustees

Name: Kamal Mashjari

Signed:



Kamal Mashjari, Chairman

Date: 28/05/2022

Al-Ghazali Multi-Cultural Centre

Independent examiner's report on the accounts of

Al-Ghazali Multi-Cultural Centre

for the year 1 April 2021 to 31 March 2022

I report on the accounts of the company for the year ended 31 March 2022 which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. The charity's gross income does not exceed £250,000 and I am considered qualified by the Trustees to undertake the examination.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement

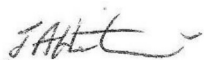
Independent examiner's statement:

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:
to keep accounting records in accordance with section 386 of the Companies Act 2006; and
to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 28/05/2022

Tony Hewitson

Liverpool

L19

Al-Ghazali Multi-Cultural Centre

A Company limited by guarantee number 4064605

Charity number 1098748

Statement of Financial Activities

for the year 1 April 2021 to 31 March 2022

	Notes	Unrestricted £	Restricted £	2022 £	2021 £
Incoming Resources					
Generated Funds	(2)	68,123	-	68,123	97,133
Charitable Activities	(3)	75,707	138,609	214,316	62,689
Total incoming resources		143,830	138,609	282,439	159,822
Resources expended					
Charitable Activities	(4)	82,962	£123,474	206,436	158,830
Governance Costs	(4)	200		200	-
Total expenditure		83,162	£123,474	206,636	158,830
Net incoming / (outgoing) resources		£60,668	£15,135	£75,803	£992
Fund balances brought forward		306,591	0	306,591	245,599
Transfers		-	-	-	-
Fund balances carried forward	(10) (11)	£367,259	15,135	382,394	£246,591

The notes on pages 10 to 14 form part of these accounts. The net movement in resources for the year was derived from the continuing activities of the organisation.

Al-Ghazali Multi-Cultural Centre

A Company limited by guarantee number 4064605

Charity number 1098748

Balance sheet

as at 31 March 2022

		Unrestricted £	Restricted £	2022 Total £	2021 Total £
Fixed Assets					
Tangible Assets	(5)	281,084	-	281,084	284,473
Total fixed assets		<u>281,084</u>	<u>-</u>	<u>281,084</u>	<u>284,473</u>
Current Assets					
Debtors and prepayments	(6)	-	-	-	-
Cash at bank and in hand	(7)	86,175	15,135	101,310	22,118
Total current assets		<u>86,175</u>	<u>15,135</u>	<u>101,310</u>	<u>22,118</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	-	-	-	-
Total current liabilities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net current assets / (liabilities)		<u>86,175</u>	<u>15,135</u>	<u>101,310</u>	<u>22,118</u>
Total assets less current liabilities		<u>367,259</u>	<u>15,135</u>	<u>382,394</u>	<u>306,591</u>
Creditors:					
amounts falling due after one year	(9)	50,000	-	50,000	60,000
Net assets		<u>317,259</u>	<u>15,135</u>	<u>332,394</u>	<u>246,591</u>
Funds					
Unrestricted funds	(10)	317,259	-	317,259	306,591
Restricted Funds	(11)	-	15,135	15,135	- 60,000
Total Funds		<u>317,259</u>	<u>15,135</u>	<u>332,394</u>	<u>246,591</u>
		-	-	-	-

For the period ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

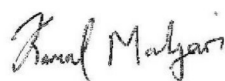
Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Name: Kamal Mashjari

Date: 28/05/2022

Signed:



Al-Ghazali Multi-Cultural Centre

Notes to the accounts

for the year 1 April 2021 to 31 March 2022

1 Accounting Policies

a Basis of accounting

The financial statements have been prepared under the historical cost convention.

There has been no change to the accounting policies since last year

No changes have been made to the accounts for previous years.

b Donations and Legacies.

Donations and legacies are accounted for when received by the company. Other income is accounted for on an accruals basis as far as is prudent to do so.

c Grants

Revenue grants are recognised in the Statement of Financial Activities on receipt, subject to any required conditions being met or services being provided. Capital grants are recognised on receipt in the Statement of Financial Activities. This policy has been adopted to give a true and fair view.

d Tangible Fixed Assets

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250.

Rate of depreciation

Fixtures, Fittings & Equipment: 10% Straight line basis

Office Equipment: 20% Straight line basis

e Fund accounting

Funds held by the organisation are either:

Unrestricted general funds

These are funds which can be used in accordance with the company's objects at the discretion of the directors.

Restricted funds

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

Long Term Loans

These are funds falling due after one year and may be for specific future purposes or projects.

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

f Taxation

No provision for taxation has been made as the company is not subject to UK Corporation tax.

Al-Ghazali Multi-Cultural Centre

Notes to the accounts continued

for the year 1 April 2021 to 31 March 2022

2 Generated Funds	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Donations	415	-	415	34,785
Facilities Hire	12,472	-	12,472	9,244
General Fund	55,236	-	55,236	175
LCC	10,667	-	10,667	
HSBC loan	50,000	-	50,000	
HMRC (Furlough)	15,040	-	15,040	73,060
	143,830	-	83,163	117,264

3 Funds from Charitable Activities	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Subscriptions	-	-	-	-
Good Things Foundation	-	-	-	3,000
City of Liverpool	-	-	-	10,000
Sprt Englan Fund (CEF)	-	-	-	1,653
Hardship Fund	-	-	-	1,000
Operation Banger	-	1,800	1,800	
Community Resource Grant	-	10,000	10,000	10,000
Youth & Play	-	12,000	12,000	12,000
Awards for All	-	10,000	10,000	-
Community Foundation	-	2,000	2,000	4,905
OPAL PROGRAMME		3,000	3,000	
Community Mental Health		11,964	11,964	
Fab Feb Hafterm		3,000	3,000	
ESF		11,574	11,574	
Winter HAF Programme		19,264	19,264	
Lottery Consortume Education&Aspration		5,000	5,000	
HAF Summer Programme		41,507	41,507	
Lottery Consortume Health&Well-being		5,000	5,000	
Community Impact Fund		2,500	2,500	
	-	138,609	138,609	42,558

4 Total resouces expended	Staff Costs	Depreciation	Other Costs	Total 2022	Total 2021
a. Charitable Activities	£ 78,808	£ -	£ 124,239	£ 203,047	£ 153,348
b. Governance Costs	£ -	£ -	£ 200	£ 200	£ -
c. Depreciation	£ -	£3,389	£ -	£ 3,389	£5,182

No employee earned £50,000 per annum or more in the current accounting period

The average number of employees during the year was 8 (2021: 8)

Al-Ghazali Multi-Cultural Centre

Notes to the accounts continued

for the year 1 April 2021 to 31 March 2022

5 Tangible assets

	Buildings	Fittings & Equipment	Office Equipment	Total
Cost	£	£	£	£
At 1 April 2021	321,363	26,636	68,643	416,642
Additions	-	-	-	-
Transfers	-	-	-	-
At 31 March 2022	<u>321,363</u>	<u>26,636</u>	<u>68,643</u>	<u>416,642</u>
Depreciation				
At 1 April 2021	36,890	26,636	68,643	132,169
Charge for year	3,389	-	-	3,389
Transfers	-	-	-	-
At 31 March 2022	<u>40,279</u>	<u>26,636</u>	<u>68,643</u>	<u>135,558</u>
Net Book Value				
At 31 March 2022	<u>281,084</u>	<u>-</u>	<u>-</u>	<u>281,084</u>
At 31 March 2021	<u>284,473</u>	<u>-</u>	<u>-</u>	<u>284,473</u>

	2022	2021
	£	£
6 Debtors and prepayments		
Debtors	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
7 Cash at bank and in hand	£	£
Bank a/c 1	55,441	5,354
Bank a/c 2	30,686	15,053
Bank a/c 3	15,183	1,711
Cash in hand	-	-
	<u>101,310</u>	<u>22,118</u>
8 Creditors and accruals	£	£
Creditors	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

9 Creditors: amounts falling due after one year				
Movements in the period	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Human Appeal Loan	60,000		60,000	0
HSBC bank loan	0	50,000	-	50,000
Total	<u>60,000</u>	<u>50,000</u>	<u>60,000</u>	<u>50,000</u>

Human Appeal Loan

Loan reversed and now fully granted for building projects

HSBC loan

Government Bounce back scheme. 5 year repayment from April 2022

Al-Ghazali Multi-Cultural Centre

Notes to the accounts continued

for the year 1 April 2021 to 31 March 2022

10 Unrestricted funds

Movements in the period	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Donations		415	415		0
Facilities Hire		12,472	12,472		0
General Fund	306,591	55,236	- 5,432		367,259
LCC		10,667	10,667		0
HSBC loan		50,000	50,000		0
HMRC (Furlough)		15,040	15,040	-	0
Total	306,591	143,830	83,162	0	367,259

11 Restricted funds

Community Resource Grant

Funds for the overall administration and service provision of the Cultural Project

Youth & Play

Funds for Youth Club activities

Awards for All

Funds for Youth Club activities

Community Foundation

Funds for Youth Club activities

OPAL PROGRAMME

Half term play and food programmes

Community Mental Health

Awareness of issues related to mental health

Fab Feb Hafterm

Half term access to free play and food programmes

ESF

Employment support sessions

Winter/Summer HAF Programme

Deliver Junior and Senior playschemes

Lottery Consortume Education&Aspration/Health and Wellbeing

Health and Wellbeing and Educational aspirations

Community Impact Fund

Ladies Health and Fitness

Movements in the period	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Operation Banger	-	1,800	1800	-	-
Community Resource Grant	-	10,000	10000	-	-
Youth & Play	-	12,000	12000	-	-
Awards for All	-	10,000	4890	-	5,110
Community Foundation	-	2,000	2000	-	-
OPAL PROGRAMME	-	3,000	3000	-	-
Community Mental Health	-	11,964	8789	-	3,175
Fab Feb Hafterm	-	3,000	3000	-	-
ESF	-	11,574	11574	-	-
Winter HAF Programme	-	19,264	19264	-	(0)
Lottery Consortume Education	-	5,000		-	5,000
HAF Summer Programme	-	41,507	41507	-	0
Lottery Consortume Health&Well-being	-	5,000	5000	-	(0)
Community Impact Fund	-	2,500	650	-	1,850
Total	0	138,609	123,474	0	15,135

Al-Ghazali Multi-Cultural Centre
Notes to the accounts continued
for the year 1 April 2021 to 31 March 2022

12 Analysis of net assets between funds

	Tangible Fixed Assets	Bank Balances	Other Net Current Assets/ Liabilitie s	Total
Unrestricted funds				
5			(50,000)	(50,000)
General Fund	281,084	86,175	-	367,259
Total	281,084	86,175	(50,000)	317,259
Restricted funds	£	£	£	£
Awards for All	-	5,110	-	5,110
Community Mental Health	-	3,175	-	3,175
Lottery Consortume Education&Aspration	-	5,000	-	5,000
Community Impact Fund	-	1,850	-	1,850
	-	-	-	-
	-	-	-	-
	-	15,135	-	15,135

13 Directors' remuneration and expenses

No directors received any remuneration or expenses during the accounting period.

14 Related party transactions

There are no related party transactions.

Accounts

Al-Ghazali Multi-Cultural Centre

Charity number 1098748

A Company limited by guarantee number 4064605

Annual Report and Financial Statements for the year 1 April 2020 to 31 March 2021

Al-Ghazali Multi-Cultural Centre

Annual Report and Financial Statements for the year 1 April 2020 to 31 March 2021

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Balance sheet	9
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Prepared by: Tony Hewitson

Al-Ghazali Multi-Cultural Centre

Trustee' report

for the year 1 April 2020 to 31 March 2021

Legal Form

The Al-Ghazali Multi-Cultural Centre is a registered charity, number 1098748 dated 25th July 2003 and a registered Company, limited by guarantee, number 4064605 formed on 4th September 2000. The Governing Document are the Memorandum and Articles of Association amended by special resolutions dated 21st June 2003 and further on 4th May 2008 . The charity seeks to:

- a) The advancement of education in accordance with the principles of the faith of Islam, in particular through the establishment and formation of a school
- b) To advance the education of the public in Islamic culture, religion and tradition
- c) To promote the benefit of the inhabitants of Liverpool, in particular members of the Muslim community without distinction of sex, age, sexual orientation, race, or political, religious or other opinions, by association together of the said inhabitants with the local authorities, voluntary and other organisations in a common effort to advance education and training, to promote good health and to provide leisure time occupation, and for other such charitable purposes as the Trustees will decide
- d) to promote integration and cultural understanding as well as providing an Islamic education service for the Muslim community

Board of Trustees

The board of trustees also forms the executive committee and appoint officers who are responsible for the day to day running of the youth club. Trustees are elected annually by members at the AGM and meet quarterly. The senior management team meet weekly and the Trustees meet quarterly

Chairman: Mr Ismail Qadir

Other Directors:

Ms Leyla Mashjari (Company Secretary)
Mr Redwan Al-Soraimi
Mr Kamal Mashjari
Miss Shadia Abdullah (Treasurer)
Miss Anfal Saif

Registered address

35 Earle road, Liverpool L7 6HD

Bankers

HSBC, Allerton Road, Liverpool, L18

Accountant/Independent Examiner

Tony Hewitson, Liverpool, L19

Al-Ghazali Multi-Cultural Centre

Trustee' report continued

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Al-Ghazali Multi-Cultural Centre is managed and governed by Trustees. Management committee meetings are held every week and agenda items include finance, health & safety and project reports. New trustees are appointed at the annual general meeting.

OBJECTIVES AND ACTIVITIES FOR THE PERIOD

- a) The advancement of education in accordance with the principles of the faith of Islam, in particular through the establishment and formation of a school
- b) To advance the education of the public in Islamic culture, religion and tradition
- c) To promote the benefit of the inhabitants of Liverpool, in particular members of the Muslim community without distinction of sex, age, sexual orientation, race, or political, religious or other opinions, by association together of the said inhabitants with the local authorities, voluntary and other organisations in a common effort to advance education and training, to promote good health and to provide leisure time occupation, and for other such charitable purposes as the Trustees will decide
- d) to promote integration and cultural understanding as well as providing an Islamic education service for the Muslim community

ACHIEVEMENTS AND PERFORMANCE FOR THE PERIOD

The centre has a number of projects which entail programmes and activities to meet the needs of the local community and to strengthen its cohesion.

The centre faced exceptional financial difficulties caused by the lockdown. There was an 80% loss of the annual total income due to the closure of the Supplementary school which is fees based as well as loss of hire from the building.

The centre had a number of volunteers who supported some community activities during the lockdown and were able to apply for emergency funding to support the centre's core costs of monthly outgoings.

The following funders were able to support the centre during the Covid19 lockdown period:

The Good things Foundation Response and Resilience fund, Liverpool City Council, Sports England Community Emergency Fund, LCR Cares Covid19 Community Support Fund. The Government Furlough Scheme.

The centre also continued to receive its main funding sources from Liverpool City Council Community Resource Grant and the Youth and Play Grant.

As a continuation of the building works the centre continued to raise funds and apply for loans. A loan was received last year from Human Appeal towards the building project with no interest attached or an agreed loan period. The centre is continuing in its efforts to raise the funds needed for phases 2 and 3 of the building renovation.

Al-Ghazali's five core projects:

1. Al-Ghazali Educational/Parents Advocacy Project:

This project assists in improving the Educational attainment of Black and racial minority children and young people.

The project has managed to deliver the following activities: Working with schools in Liverpool to deliver Cultural Awareness assemblies and classroom workshops.

The project also has a drop in service at the centre to support parents in choosing primary and secondary schools for their children and helping them complete application and appeal forms and make necessary phone calls. The project has continued and developed partnerships with schools, local authority and the voluntary sector.

The project continues to be involved in community issues and needs through its affiliation with the SSN (Supplementary School's Network). The project also delivers a variety of adult education classes, short and long courses. These include, ESOL, Driving theory tests, Arabic for non Arabic speakers.

Al-Ghazali Multi-Cultural Centre

Trustee' report continued

2. Al-Ghazali Cultural Project

The project is committed to promoting understanding of Liverpool's faith and heritages, developing social inclusion and cohesion in communities.

The project undertook the following services: Interpreting and translating, language support at Al-Ghazali and outside, Interfaith events, cultural festivals, providing literature and leaflets in a number of languages, Building relations with different communities and bodies within Merseyside.

We are a leading organization on immigration issues, as well as radicalization, extremism and counter-terrorism, ensuring that the communities concerns are highlighted.

We also provide advice to police and schools on issues relating to BME and Muslim communities. We represent our community at council workshops and events

We support users through the immigration, welfare and health agendas by completing applications on their behalf. We hold regular conferences, community engagement, interfaith dialogue and events to bring our communities together

3. Al-Ghazali Youth Club:

The project has successfully used sport games and leisure to bring a diverse group of young people together. The project delivers weekly activities on site and off site for children and young people both males and females.

The project has developed its sports activities which run in and outside the centre; including football, swimming and karate. Its sporting activities have been very successful with the continued achievements in Karate. The karate club continues its affiliation with the JKS England, part of the English karate Federation. The karate club continues to expand with increased number of members and increase in the number of sessions delivered from two to four weekly sessions.

The Youth club is a member of the Picton area consortium for youth provision in the area.

Al-Ghazali Multi-Cultural Centre

Trustee' report continued

4. Al-Ghazali Supplementary School

The School aims to develop pupils' ability to use Arabic effectively for the purpose of practical communication on a day to day level and prepare for recognised qualification in the language such as GCSE AND A'level qualifications and to prepare children to be able to read the Holy Quran. The project introduces the students to the Arabic writing system and enables them to develop the ability to read and write using basic words and sentences.

The project emphasises the skills of speaking, listening, reading and writing. Learning a foreign language can enhance relationships between people of different cultures and also enable learners to be aware of the habits, social, educational, and traditions of Arabic culture.

The school also delivers Islamic studies education with the aim of getting pupils to develop these skills and take on recognised GCSE and A'level qualifications.

The school aims at supporting children to understand the true essence of the Islamic religion and practice it in an unprejudiced way as well as preserving their identity.

The school runs its sessions over the weekends and has two hundred children on register between the age of 5 to 16 years old. The school employs 12 teaching staff and has 18 volunteers. Sessions run from our Centre building.

5. Al-Ghazali Health Project:

The project aims to encourage BME women to participate in healthy activities and become more aware of the health issues affecting them and their families. In order to achieve this the project delivers physical activity sessions requested by the ladies on a weekly basis in partnership with local organisations who have funding to deliver in the community.

The project continues to deliver and expand with new programmes and a variety of short health courses throughout the year to encourage people to think about healthy diets and losing weight.

The project also delivers the Community allotment with the recruitment of volunteers who work on a weekly basis at the site. The centre has delivered a variety of projects over the year for varied users from the elderly to families and children. There are plans to continue the delivery of projects at the allotment with centre users and the local community over the coming year.

Al-Ghazali Multi-Cultural Centre

Trustee' report continued

FINANCIAL REVIEW

Incoming resources for the period totalled £159,822 (2020: £204,941) of which £23,000 (2020: £34,000) related to funding for projects upon which restrictions are placed.

Total expenditure amounted to £158,830 (2020: £192,833), comprising expenditure related to restricted projects, £26,767 (2020: £91,191) and expenditure on centre costs of £132,063 (2020: £101,642). No expenditure was charged to Capital.

Net resources therefore increased overall by £992, (2020: £(27,899) decrease).

At 31st March 2021 the Trust's restricted reserves stood at £(60,000) represented by long term loans. Loan terms that are indeterminate as no repayment terms or interest rates have been set.

The Trust's general fund stood at £306,591 of which bank balances were £22,118 all unrestricted funds

Tangible fixed assets totalled £284,473 entirely on building value; all other assets being written down to nil.

RESERVE POLICY

If in the absence of guaranteed, regular funding, for the Centre, the trustees have agreed a policy to generate and maintain minimum funds amounting to £12,000 of free reserves to provide operational costs for the following 3 months. This policy is being pursued by the Al-Ghazali Multi-Cultural Centre's Trustees.

RISK MANAGEMENT

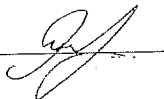
The main risks to which the charity is exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

FUTURE PLANS

To maintain the financial sustainability of the organisation through a fund raising strategy and income generation strategy. To utilise the Major Building Fund and raise further building funds to enable the next phases of refurbishments to maximise space for the delivery of activities and to attract statutory and voluntary sector to hire space and deliver services from our centre.

Signed on behalf of the Trustees

Name: Ismail Qadir

Signed: 

Ismail Qadir, Chairman

Date: 21/06/2021

Al-Ghazali Multi-Cultural Centre
Independent examiner's report on the accounts of
Al-Ghazali Multi-Cultural Centre
for the year 1 April 2020 to 31 March 2021

I report on the accounts of the company for the year ended 31 March 2021 which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. The charity's gross income does not exceed £250,000 and I am considered qualified by the Trustees to undertake the examination.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement

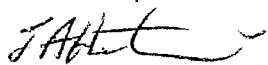
Independent examiner's statement:

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:
to keep accounting records in accordance with section 386 of the Companies Act 2006; and
to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 21/06/2021

Tony Hewitson
Liverpool
L19

Al-Ghazali Multi-Cultural Centre

A Company limited by guarantee number 4064605

Charity number 1098748

Statement of Financial Activities

for the year 1 April 2020 to 31 March 2021

	Notes	Unrestricted £	Restricted £	2021 £	2020 £
Incoming Resources					
Generated Funds	(2)	97,133	-	97,133	19,383
Charitable Activities	(3)	39,689	23,000	62,689	185,558
Total incoming resources		136,822	23,000	159,822	204,941
Resources expended					
Charitable Activities	(4)	132,063	£26,767	158,830	192,333
Governance Costs	(4)			-	500
Total expenditure		132,063	£26,767	158,830	192,833
Net incoming / (outgoing) resources		£4,759	(£3,767)	£992	£12,108
Fund balances brought forward		301,797	(56,198)	245,599	233,491
Transfers		35	(35)	-	-
Fund balances carried forward	(10) (11)	£306,591	(60,000)	246,591	£245,599

The notes on pages 10 to 14 form part of these accounts. The net movement in resources for the year was derived from the continuing activities of the organisation.

Al-Ghazali Multi-Cultural Centre

A Company limited by guarantee number 4064605

Charity number 1098748

Balance sheet

as at 31 March 2021

		Unrestricted £	Restricted £	2021 Total £	2020 Total £
Fixed Assets					
Tangible Assets	(5)	284,473	-	284,473	289,655
Total fixed assets		<u>284,473</u>	<u>-</u>	<u>284,473</u>	<u>289,655</u>
Current Assets					
Debtors and prepayments	(6)	-	-	-	-
Cash at bank and in hand	(7)	22,118	-	22,118	15,944
Total current assets		<u>22,118</u>	<u>-</u>	<u>22,118</u>	<u>15,944</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	-	-	-	-
Total current liabilities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net current assets / (liabilities)		<u>22,118</u>	<u>-</u>	<u>22,118</u>	<u>15,944</u>
Total assets less current liabilities		<u>306,591</u>	<u>-</u>	<u>306,591</u>	<u>305,599</u>
Creditors:					
amounts falling due after one year	(9)	-	60,000	60,000	60,000
Net assets		306,591	(60,000)	246,591	<u>245,599</u>
Funds					
Unrestricted funds	(10)	306,591	-	306,591	301,797
Restricted Funds	(11)	-	(60,000)	(60,000)	- 56,198
Total Funds		<u>306,591</u>	<u>(60,000)</u>	<u>246,591</u>	<u>245,599</u>

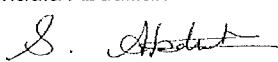
For the period ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- a) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- b) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- c) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Name: Shadia Abdullah

Date: 21/06/2021

Signed: 

Al-Ghazali Multi-Cultural Centre

Notes to the accounts

for the year 1 April 2020 to 31 March 2021

1 Accounting Policies

a Basis of accounting

The financial statements have been prepared under the historical cost convention.

There has been no change to the accounting policies since last year

No changes have been made to the accounts for previous years.

b Donations and Legacies.

Donations and legacies are accounted for when received by the company. Other income is accounted for on an accruals basis as far as is prudent to do so.

c Grants

Revenue grants are recognised in the Statement of Financial Activities on receipt, subject to any required conditions being met or services being provided. Capital grants are recognised on receipt in the Statement of Financial Activities. This policy has been adopted to give a true and fair view.

d Tangible Fixed Assets

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250.

Rate of depreciation

Fixtures, Fittings & Equipment: 10% Straight line basis

Office Equipment: 20% Straight line basis

e Fund accounting

Funds held by the organisation are either:

Unrestricted general funds

These are funds which can be used in accordance with the company's objects at the discretion of the directors.

Restricted funds

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

Long Term Loans

These are funds falling due after one year and may be for specific future purposes or projects.

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

f Taxation

No provision for taxation has been made as the company is not subject to UK Corporation tax.

Al-Ghazali Multi-Cultural Centre
Notes to the accounts continued
for the year 1 April 2020 to 31 March 2021

2 Generated Funds	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
Donations	34,785	-	34,785	10,561
Facilities Hire	9,244	-	9,244	20,383
General Fund	175	-	175	20,384
HMRC (Furlough)	73,060	-	73,060	-
	117,264	-	117,264	51,328

Human Appeal Loan for the Building

3 Funds from Charitable Activities	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
Subscriptions	-	-	-	79,997
Good Things Foundation	3,000	-	3,000	-
City of Liverpool	10,000	-	10,000	-
Sprt Englan Fund (CEF)	1,653	-	1,653	-
Human Appeal Loan	-	-	-	60,000
Community Resource Grant	-	10,000	10,000	10,000
Youth & Play	-	12,000	12,000	12,000
Awards for All	-	-	-	10,000
Community Foundation	4,905	-	4,905	1,000
Hardship Fund	-	1,000	1,000	1,000
	19,558	23,000	42,558	173,997

4 Total resources expended	Staff Costs	Depreciation	Other Costs	Total 2021	Total 2020
a. Charitable Activities	£ 83,227	£ 5,182	£ 70,421	£ 158,830	£ 192,833
b. Governance Costs	£ -	£ -	£ -	£ -	£ 500
c. Depreciation	£ -	£5,182	£ -	£ 5,182	£6,516

No employee earned £50,000 per annum or more in the current accounting period

The average number of employees during the year was 8 (2019: 8)

Al-Ghazali Multi-Cultural Centre
Notes to the accounts continued
for the year 1 April 2020 to 31 March 2021

5 Tangible assets

	Buildings £	Fittings & Equipment £	Office Equipment £	Total £
Cost				
At 1 April 2020	321,363	26,636	68,643	416,642
Additions	-	-	-	-
Transfers	-	-	-	-
At 31 March 2021	<u>321,363</u>	<u>26,636</u>	<u>68,643</u>	<u>416,642</u>
Depreciation				
At 1 April 2020	31,708	26,634	68,645	126,987
Charge for year	5,182	2	- 2	5,182
Transfers	-	-	-	-
At 31 March 2021	<u>36,890</u>	<u>26,636</u>	<u>68,643</u>	<u>132,169</u>
Net Book Value				
At 31 March 2021	<u>284,473</u>	<u>-</u>	<u>-</u>	<u>284,473</u>
At 31 March 2020	<u>289,655</u>	<u>2</u>	<u>- 2</u>	<u>289,655</u>

6 Debtors and prepayments

	2021 £	2020 £
Debtors	-	-

7 Cash at bank and in hand

	£	£
Bank a/c 1	5,354	1,794
Bank a/c 2	15,053	7,740
Bank a/c 3	1,711	6,410
Cash in hand	-	-
	<u>22,118</u>	<u>15,944</u>

8 Creditors and accruals

	£	£
Creditors	-	-

9 Creditors: amounts falling due after one year

Movements in the period	Balance b/f £	Incoming £	Interest £	Balance c/f £
Human Appeal Loan	60,000	-	-	60,000
Total	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>60,000</u>

No term or interest rates have been set.

Al-Ghazali Multi-Cultural Centre

Notes to the accounts continued

for the year 1 April 2020 to 31 March 2021

10 Unrestricted funds

Movements in the period	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Good Things Foundation		3,000	3,000		0
City of Liverpool		10,000	10,000		0
Community Foundation Grant		4,905	4,905		0
Sprt Englan Fund (CEF)		1,653	1,653		0
HMRC (Furlough)		73,060	73,060		0
General Fund	301,797	44,204	39,445	35	301,686
Total	301,797	136,822	132,063	35	301,686

11 Restricted funds

Funds for Major building refurbishments:

Human Appeal

Funds for major building refurbishments

The following funds are for ongoing charitable activities;

Community Resource Grant

Funds for the overall administration and service provision of the Cultural Project

Youth & Play

Funds for Youth Club

Awards for All

Funds for Youth Club

Community Foundation

LCR Cares-covid-19 community support fund towards centre outgoings

Hardship Fund

Funds for Youth Club

Movements in the period	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Human Appeal Loan	(60,000)	-	-	-	(60,000)
Community Resource Grant	-	10,000	10,000	-	-
Youth & Play	19	12,000	12,000	(19)	-
Awards for All	3,775	-	3,767	(8)	-
Community Foundation Grant	8	-	-	(8)	-
Hardship Fund	-	1,000	1,000	-	-
	(56,198)	23,000	26,767	(35)	(60,000)

Al-Ghazali Multi-Cultural Centre
Notes to the accounts continued
for the year 1 April 2020 to 31 March 2021

12 Analysis of net assets between funds

	Tangible Fixed Assets	Bank Balances	Other Net Current Assets/ Liabilities	Total
Unrestricted funds				
Good Things Foundation				
City of Liverpool				
Sprt Englan Fund (CEF)				
HMRC (Furlough)				
General Fund	284,473	22,118	-	306,591
Total	284,473	22,118	-	306,591
Restricted funds	£	£	£	£
Human Appeal Loan	(60,000)	-	-	(60,000)
Community Resource Grant	-	-	-	-
Youth & Play	-	-	-	-
Awards for All	-	-	-	-
Community Foundation Grant	-	-	-	-
Hardship Fund	-	-	-	-
	- 60,000	-	-	(60,000)

13 Directors' remuneration and expenses

No directors received any remuneration or expenses during the accounting period.

14 Related party transactions

There are no related party transactions.