

ALTRINCHAM AND HALE MUSLIM ASSOCIATION

England & Wales · Charity number 1101378

Details

Other names ALTRINCHAM MUSLIM ASSOCIATION

Status Registered

Legal form Charitable company

Company number [04882271](#)

Registered 2004-01-06

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

Contact

Address Islamic Cultural Centre
Grove Lane
Hale
Altrincham
Cheshire
WA15 8JG

Phone 07796607231

Website www.ama-online.org.uk

Activities

Objects: 1) TO PROMOTE THE BENEFIT OF THE INHABITANTS AND PRIMARILY THE MUSLIMS INHABITANTS OF ALTRINCHAM, CHESHIRE AND THE SURROUNDING AREAS WITHOUT DISTINCTION AND IN PARTICULAR:2) TO ADVANCE THE ISLAMIC FAITH IN ACCORDANCE WITH THE QUR'AN AND THE SUNNAH OF PROPHET MUHAMMAD (PEACE BE UPON HIM);3) TO ADVANCE THE EDUCATION OF THE GENERAL PUBLIC, AND IN PARTICULAR THOSE OF THE MUSLIM COMMUNITY.4) TO PROVIDE FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION FOR THE SAID INHABITANTS IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.5) TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A CENTRE AND TO MAINTAIN AND MANAGE THE SAME IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: To provide the benefit of the inhabitants and primarily the Muslims inhabitants of Altrincham, and surrounding areas.To advance the Islamic faith.To advance the education of the general public.To provide facilities for recreation or other leisure time occupation.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Religious Activities, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** ALTRINCHAM, CHESHIRE AND THE SURROUNDING AREAS
- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£283,686	£198,454	-	-
2023-12-31	£238,001	£170,076	-	-
2022-12-31	£235,826	£143,630	-	-
2021-12-31	£170,651	£134,967	-	-
2020-12-31	£195,988	£155,075	-	-

Trustees

Name	Role	Appointed
MOHAMMAD AKRAM MALIK	Chair	
AMJAD LATIF		2017-09-01
Dr Moataz Abdelrahman		2022-05-02
Faisal Farooq		2021-01-11
Mamood Hussain		2021-01-11
Mohammed Shamsuz Zaman		2024-03-01
Rabia Aamir		2017-05-21
Shahada Chaudhry		2024-03-01
Sofia Sheikh		2021-01-11

ALTRINCHAM AND HALE MUSLIM ASSOCIATION

England & Wales - Charity number 1101378

Accounts

Registration number 4882271
Registered Charity
No. 1101378

Altrincham & Hale Muslim Association

Company limited by guarantee and not having a Share Capital

Trustees' report and financial statements

for the year ended 31 December 2024

Altrincham & Hale Muslim Association
Company limited by guarantee

Trustees' report
for the year ended 31 December 2024

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

OBJECTIVES AND ACTIVITIES

The object of the charity is to promote the benefit for the inhabitants and primarily the Muslim inhabitants of Altrincham, Cheshire and the surrounding areas without distinction and in particular:

- To advance the Islamic faith in accordance with the Qur'an and the Sunnah of the Prophet Muhammad (peace be upon him).
- To advance the education of the general public, and in particular those of the Muslim community.
- To provide facilities for recreation or other leisure time occupation for the said inhabitants in the interests of social welfare with the object of improving their conditions of life.
- To establish or secure the establishment of a centre and to maintain and manage the same in furtherance of the above objects.

How our activities provide a public benefit

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

AHMA carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide benefit to those who attend our facilities and the wider community of Altrincham, Cheshire and the surrounding areas.

Religious activities

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 800 who regularly attend Friday prayers.

Festivals: The Mosque prepares food during Ramadan for those attending our Mosque who wish to break their fast together. Eid was also celebrated at the Mosque with a family day and communal meal. We also facilitate the Eid prayers at external local venues.

Nikkah: The Mosque provides Muslim couples with an appropriate location for their Nikkah (Islamic marriage).

Hifz classes: Memorisation of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased with this programme which continues to run successfully with over 20 young people regularly attending these classes.

Islamic awareness: We hold monthly talks on a variety of topics. On an annual basis we also hold an open day where members of the local community and local dignitaries were invited to view the Mosque. Non-Muslims attending both events spoke about how much they had learnt and how welcome they had been made.

Altrincham & Hale Muslim Association
Company limited by guarantee

Trustees' report
for the year ended 31 December 2024

Inter-faith dialogue: Our Mosque is an active member of the Altrincham Interfaith Group. We use this platform to promote inter-faith dialogue and social cohesion.

Community activities

Our community hall and rooms provide a valuable educational and recreational resource to all in our community. A wide variety of activities are organised and take place from our community centre.

Hall and rooms: Our hall and meeting rooms are used for a variety of activities, including the mother and toddler group, coffee mornings and youth activity programs.

School support project: We have a very active Schools team, which engages with local schools by offering to visit the schools or for the schools to visit the Mosque.

Youth camp: Annually we take between 30-35 boys and girls to separate weekend residential youth camps in Colomendy. This helps them to develop valuable skills such as team building, communication and discipline.

FINANCIAL REVIEW

The statement of financial activities for the year ending 31st December 2024 shows incoming resources of £283,686 (2023: £238,001) and resources expended of £198,454 (2023: £170,076), generating a surplus of income over expenditure totalling £85,232 (2023: £67,925). The main reason for the increase in net surplus in the year has been an increase in normal donations income despite an increase in governance costs and donations made out for charitable purposes.

Reserves policy

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to the operating costs of the Mosque for at least 12 months.

AHMA had unrestricted reserves of £476,456 (2023: £372,137).

ADMINISTRATIVE DETAILS

Name

Altrincham & Hale Muslim Association is also known under the following names:

- AHMA
- Altrincham Masjid
- Altrincham Mosque

Altrincham & Hale Muslim Association
Company limited by guarantee

Trustees' report
for the year ended 31 December 2024

Registered Charity Number

1101378

Registered Company Number

4882271

Registered Office

Islamic Cultural Centre
Grove Lane
Hale
Altrincham
WA15 8JG

Trustees

Mohammad Akram Malik
Amjad Latif
Moataz Abdelrahman
Faisal Farooq
Sofia Sheikh
Mamood Hussain
Rabia Aamir
Shahada Chaudhry
Mohammed Shamsuz Zaman

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 29 August 2003 and registered as a charity on 6 January 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and Appointment of Trustees

Existing trustees are responsible for the recruitment of new Trustees but in doing so the Trustees adhere to the governing documents. Trustees are selected on the basis of their skills, experience and the needs of AHMA.

In selecting new Trustees, AHMA seeks to identify people who regularly attend events and functions organised by AHMA and are willing to volunteer to help in the local community.

Altrincham & Hale Muslim Association
Company limited by guarantee

Trustees' report
for the year ended 31 December 2024

Trustees serve a fixed three-year term. After the completion of their term, a Trustee may stand for re-selection for the next three-year term.

Organisational Structure

AHMA has one wholly owned subsidiary, Dutyfast Limited, which is incorporated in England and Wales (Company No. 04686490). The nature of the subsidiary's business is set out in the notes to the financial statements.

The overall management and control of AHMA is the responsibility of the Trustees who give their time freely and receive no remuneration or other benefits for carrying out their role. The Trustees meet together as a body on a regular basis and are responsible for all decisions taken in relation to running AHMA and its facilities and activities.

The Trustees deal with matters pertaining to both long term and short term strategies and key targets. The Trustees also deal with major decision making including the use of financial and other resources and the agreement of budgets for projects and operations.

To assist in the smooth running of AHMA in the day to day management of the facilities and co-ordinating daily activities, the Trustees are supported by a group of dedicated volunteers who donate their time at no cost. AHMA has established working groups, which generally comprise between one or two Trustees and a number of volunteers to support the diverse operations of AHMA.

AHMA has a Board of Trustees constituting between 7 and 10 Trustees.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the Management Committee acting as Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities for that period. In preparing those financial statements the Charity Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with Charities SORP and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume the Charity will continue operating.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

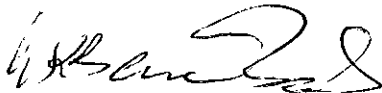
They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Altrincham & Hale Muslim Association
Company limited by guarantee

Trustees' report
for the year ended 31 December 2024

This report is prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This report was approved by the Board of Trustees on 13 September 2025 and signed on its behalf by

A handwritten signature in black ink, appearing to read 'M. A. Malik', written in a cursive style.

M. A. Malik
Trustee

Altrincham & Hale Muslim Association
Company limited by guarantee

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF ALTRINCHAM & HALE MUSLIM ASSOCIATION

I report on the financial statements of the Charity for the year ended 31 December 2024, which are set out on pages 9 to 15.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 or under Regulation 10(1)(a) to (c) of The Charities Accounts Regulations 2006 and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Chartered Association of Certified Accountants.

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 145 of the 2011 Act and section 44(1)(c) of the Charities and Trustee Investment Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 and is in accordance with Regulation 11 of the Charities Accounts Regulations 2006. 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 account, 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 below.

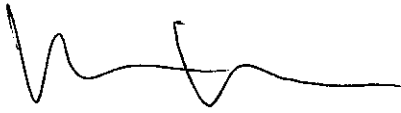
INDEPENDENT EXAMINER'S STATEMENT

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

- accounting records have not been kept in accordance with Section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 386 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)

Altrincham & Hale Muslim Association
Company limited by guarantee

- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



Umar Memon FCA
Jack Ross Chartered Accountants
Barnfield House
The Approach
Manchester
M3 7BX

13 September 2025

Altrincham & Hale Muslim Association
Company limited by guarantee

Statement of financial activities
for the year ended 31 December 2024

		Unrestricted Funds	Restricted Funds	2024	2023
	Notes	£	£	£	£
Incoming Resources					
Gifts and donations	2	180,601	88,685	269,286	225,601
Investment income		14,400	-	14,400	12,400
		<u>195,001</u>	<u>88,685</u>	<u>283,686</u>	<u>238,001</u>
Resources Expended					
Charitable activities		-	18,140	18,140	22,464
Governance costs		90,682	89,632	180,314	147,612
		<u>90,682</u>	<u>107,772</u>	<u>198,454</u>	<u>170,076</u>
Net Incoming/(Outgoing) Resources		104,319	(19,087)	85,232	67,925
Balance brought forward		372,137	849,403	1,221,540	1,153,615
Balances carried forward		<u>476,456</u>	<u>830,316</u>	<u>1,306,772</u>	<u>1,221,540</u>

The notes on pages 13 to 15 form an integral part of these financial statements.

Altrincham & Hale Muslim Association
Company limited by guarantee

Statement of financial position
as at 31 December 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3		219,885		218,949
Investments	4		2		2
			<u>219,887</u>		<u>218,951</u>
Current assets					
Debtors	5	966,616		566,988	
Cash at bank and in hand		120,618		435,601	
		<u>1,087,234</u>		<u>1,002,589</u>	
Creditors: amounts falling due within one year	6	<u>349</u>		<u>-</u>	
Net current assets			<u>1,086,885</u>		<u>1,002,589</u>
Total assets less current liabilities			<u>1,306,772</u>		<u>1,221,540</u>
Net assets			<u>1,306,772</u>		<u>1,221,540</u>
Reserves					
Brought forward			1,221,540		1,153,615
Movement during the year			85,232		67,925
			<u>1,306,772</u>		<u>1,221,540</u>

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

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

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

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

The notes on pages 13 to 15 form an integral part of these financial statements.

**Altrincham & Hale Muslim Association
Company limited by guarantee**

Statement of financial position (continued)

The financial statements were approved by the Board on 13 September 2025 and signed on its behalf by



M. A. Malik

Trustee

Registration number 4882271

The notes on pages 13 to 15 form an integral part of these financial statements.

Altrincham & Hale Muslim Association
Company limited by guarantee

Detailed statement of financial activities
for the year ended 31 December 2024

	2024		2023	
	£	£	£	£
Income				
Donations - Normal		180,600		136,263
Madrassah and Quranic Classes - Restricted Funds		88,328		85,798
Donations - Restricted Funds		357		880
Youth camp – Restricted Funds		-		2,660
		<u>269,285</u>		<u>225,601</u>
Restricted expenses				
Lecture costs	73,291		76,765	
Books and exam fees	16,341		7,327	
Youth camp	1,350		4,600	
Food project	-		550	
Charitable donations	16,790		17,314	
		<u>(107,772)</u>		<u>(106,556)</u>
Unrestricted expenses				
Hafiz payments	12,500		10,400	
Contractor costs	25,316		16,952	
Water charges and rates	2,159		984	
Insurance	1,747		1,263	
Light and heat	11,311		10,885	
Repairs and maintenance	9,088		7,836	
Stationery, photocopier and web.	4,733		3,050	
Legal and professional	8,740		-	
Gifts and entertainment	1,404		2,265	
Hire charges and Events	9,861		3,878	
Bank charges	1,500		219	
General expenses	1,001		4,779	
Depreciation on fixtures & equipment	1,321		1,009	
		<u>(90,681)</u>		<u>(63,520)</u>
Other operating income				
Rent receivable	14,400		12,400	
		<u>14,400</u>		<u>12,400</u>
Excess Income/(Expenditure)		<u>85,232</u>		<u>67,925</u>

The notes on pages 13 to 15 form an integral part of these financial statements.

Altrincham & Hale Muslim Association
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2024

1. Accounting policies

1.1. Accounting convention

The financial statements have been prepared in accordance with the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2. Income

Income represents the total amount received during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% reducing balance

1.4. Investments

Fixed asset investments are stated at cost.

1.5. Group accounts

The company is entitled to the exemption under Section 248 of the Companies Act 2006 from the obligation to prepare group accounts.

2. Income

The total income of the charity for the year has been derived from its principal activity wholly undertaken in the UK.

Altrincham & Hale Muslim Association
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2024

..... continued

3. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 January 2024	215,922	17,505	233,427
Additions	-	2,257	2,257
At 31 December 2024	<u>215,922</u>	<u>19,762</u>	<u>235,684</u>
Depreciation			
At 1 January 2024	-	14,478	14,478
Charge for the year	-	1,321	1,321
At 31 December 2024	<u>-</u>	<u>15,799</u>	<u>15,799</u>
Net book values			
At 31 December 2024	<u>215,922</u>	<u>3,963</u>	<u>219,885</u>
At 31 December 2023	<u>215,922</u>	<u>3,027</u>	<u>218,949</u>

4. Fixed asset investments	Subsidiary undertakings shares £	Total £
Dutyfast Limited		
Cost		
At 1 January 2023		
At 31 December 2023	<u>2</u>	<u>2</u>
Net book values		
At 31 December 2023	<u>2</u>	<u>2</u>
At 31 December 2022	<u>2</u>	<u>2</u>

Dutyfast Limited was formed to acquire a freehold property by AMA before formation of Altrincham Muslim Association. Dutyfast Limited is wholly owned by Altrincham & Hale Muslim Association.

Altrincham & Hale Muslim Association
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2024

..... continued

5.	Debtors	2024	2023
		£	£
	Dutyfast Limited	466,616	466,616
	Other debtors	500,000	100,372
		<u>966,616</u>	<u>566,764</u>
		<u><u>966,616</u></u>	<u><u>566,764</u></u>
6.	Creditors: amounts falling due	2024	2023
	within one year	£	£
	Other taxes and social security costs	-	-
		<u>-</u>	<u>-</u>
		<u><u>-</u></u>	<u><u>-</u></u>

ALTRINCHAM AND HALE MUSLIM ASSOCIATION

England & Wales - Charity number 1101378

Accounts

Registration number 4882271
Registered Charity
No. 1101378

Altrincham & Hale Muslim Association

Company limited by guarantee and not having a Share Capital

Trustees' report and financial statements

for the year ended 31 December 2023

Altrincham & Hale Muslim Association
Company limited by guarantee

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for the year ended 31 December 2023

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Trustees' report
for the year ended 31 December 2023

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Reserves policy

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AHMA had unrestricted reserves of £372,137 (2022: £286,994).

ADMINISTRATIVE DETAILS

Name

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Altrincham & Hale Muslim Association
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for the year ended 31 December 2023

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Mohammad Akram Malik
Amjad Latif
Moataz Abdelrahman
Faisal Farooq
Sofia Sheikh
Mamood Hussain
Rabia Aamir
Shahada Chaudhry (Appointed 1 March 2024)
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AHMA has a Board of Trustees constituting between 7 and 10 Trustees.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the Management Committee acting as Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities for that period. In preparing those financial statements the Charity Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with Charities SORP and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume the Charity will continue operating.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Atrincham & Hale Muslim Association
Company limited by guarantee

for the year ended 31 December 2023

This report is prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This report was approved by the Board of Trustees on 22 September 2024 and signed on its behalf by

A handwritten signature in black ink, appearing to read 'M. A. Malik', with a stylized flourish at the end.

M. A. Malik
Trustee

Altrincham & Hale Muslim Association
Company limited by guarantee

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF ALTRINCHAM & HALE MUSLIM ASSOCIATION

I report on the financial statements of the Charity for the year ended 31 December 2023, which are set out on pages 9 to 15.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 or under Regulation 10(1)(a) to (c) of The Charities Accounts Regulations 2006 and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Chartered Association of Certified Accountants.

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 145 of the 2011 Act and section 44(1)(c) of the Charities and Trustee Investment Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 and is in accordance with Regulation 11 of the Charities Accounts Regulations 2006. 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 account, 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 below.

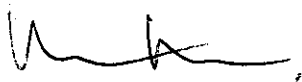
INDEPENDENT EXAMINER'S STATEMENT

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

- accounting records have not been kept in accordance with Section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 386 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)

Altrincham & Hale Muslim Association
Company limited by guarantee

- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



Umar Memon FCA
Jack Ross Chartered Accountants
Barnfield House
The Approach
Manchester
M3 7BX

22 September 2024

Altrincham & Hale Muslim Association
Company limited by guarantee

Statement of financial activities
for the year ended 31 December 2023

		Unrestricted Funds	Restricted Funds	2023	2022
	Notes	£	£	£	£
Incoming Resources					
Gifts and donations	2	136,263	89,338	225,601	223,826
Investment income		12,400	-	12,400	12,000
		<u>148,663</u>	<u>89,338</u>	<u>238,001</u>	<u>235,826</u>
Resources Expended					
Charitable activities		-	22,464	22,464	12,244
Governance costs		63,520	84,092	147,612	131,386
		<u>63,520</u>	<u>106,556</u>	<u>170,076</u>	<u>143,630</u>
Net Incoming/(Outgoing) Resources		85,143	(17,218)	67,925	92,196
Balance brought forward		286,994	866,621	1,153,615	1,061,419
Balances carried forward		<u>372,137</u>	<u>849,403</u>	<u>1,221,540</u>	<u>1,153,615</u>

The notes on pages 13 to 15 form an integral part of these financial statements.

Altrincham & Hale Muslim Association
Company limited by guarantee

Statement of financial position
as at 31 December 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3		218,949		219,959
Investments	4		2		2
			<u>218,951</u>		<u>219,961</u>
Current assets					
Debtors	5	566,988		566,764	
Cash at bank and in hand		435,601		366,890	
		<u>1,002,589</u>		<u>933,654</u>	
Creditors: amounts falling due within one year	6	-		-	
Net current assets			<u>1,002,589</u>		<u>933,654</u>
Total assets less current liabilities			<u>1,221,540</u>		<u>1,153,615</u>
Net assets			<u>1,221,540</u>		<u>1,153,615</u>
Reserves					
Brought forward			1,153,615		1,061,419
Movement during the year			67,925		92,196
			<u>1,221,540</u>		<u>1,153,615</u>

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

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

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

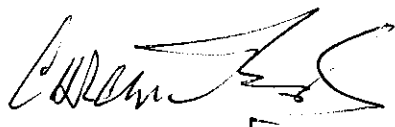
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 13 to 15 form an integral part of these financial statements.

Altrincham & Hale Muslim Association
Company limited by guarantee

Statement of financial position (continued)

The financial statements were approved by the Board on 22 September 2024 and signed on its behalf by



M. A. Malik

Trustee

Registration number 4882271

The notes on pages 13 to 15 form an integral part of these financial statements.

Altrincham & Hale Muslim Association
Company limited by guarantee

Detailed statement of financial activities
for the year ended 31 December 2023

	2023		2022	
	£	£	£	£
Income				
Donations - Normal		136,263		98,154
Madrasah and Quranic Classes - Restricted Funds		85,798		120,642
Donations - Restricted Funds		880		615
Wedding Event Proceeds – Restricted Funds		-		500
Youth camp – Restricted Funds		2,660		3,915
		<u>225,601</u>		<u>223,826</u>
Restricted expenses				
Lecture costs	76,765		72,084	
Books and exam fees	7,327		6,968	
Youth camp	4,600		3,586	
Food project	550		-	
Charitable donations	17,314		8,658	
		<u>(106,556)</u>		<u>(91,296)</u>
Unrestricted expenses				
Hafiz payments	10,400		9,800	
Contractor costs	16,952		14,560	
Water charges and rates	984		1,500	
Insurance	1,263		1,178	
Light and heat	10,885		3,999	
Repairs and maintenance	7,836		4,538	
Stationery, photocopier and web.	3,050		6,212	
Gifts and entertainment	2,265		3,219	
Telephone	-		120	
Hire charges and Events	3,878		2,579	
Bank charges	219		788	
General expenses	4,779		2,496	
Depreciation on fixtures & equipment	1,009		1,345	
		<u>(63,520)</u>		<u>(52,334)</u>
Other operating income				
Rent receivable	12,400		12,000	
		<u>12,400</u>		<u>12,000</u>
Excess Income/(Expenditure)		<u>67,925</u>		<u>92,196</u>

The notes on pages 13 to 15 form an integral part of these financial statements.

Altrincham & Hale Muslim Association
Company limited by guarantee

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

1. Accounting policies

1.1. Accounting convention

The financial statements have been prepared in accordance with the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2. Income

Income represents the total amount received during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% reducing balance

1.4. Investments

Fixed asset investments are stated at cost.

1.5. Group accounts

The company is entitled to the exemption under Section 248 of the Companies Act 2006 from the obligation to prepare group accounts.

2. Income

The total income of the charity for the year has been derived from its principal activity wholly undertaken in the UK.

Altrincham & Hale Muslim Association
Company limited by guarantee

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

..... continued

3. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 January 2023	215,922	17,505	233,427
Additions	-	-	-
At 31 December 2023	<u>215,922</u>	<u>17,505</u>	<u>233,427</u>
Depreciation			
At 1 January 2023	-	13,468	13,468
Charge for the year	-	1,010	1,010
At 31 December 2023	<u>-</u>	<u>14,478</u>	<u>14,478</u>
Net book values			
At 31 December 2023	<u>215,922</u>	<u>3,027</u>	<u>218,949</u>
At 31 December 2022	<u>215,922</u>	<u>4,037</u>	<u>219,959</u>

4. Fixed asset investments	Subsidiary undertakings shares £	Total £
Dutyfast Limited		
Cost		
At 1 January 2023		
At 31 December 2023	2	2
Net book values		
At 31 December 2023	<u>2</u>	<u>2</u>
At 31 December 2022	<u>2</u>	<u>2</u>

Dutyfast Limited was formed to acquire a freehold property by AMA before formation of Altrincham Muslim Association. Dutyfast Limited is wholly owned by Altrincham & Hale Muslim Association.

Altrincham & Hale Muslim Association
Company limited by guarantee

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

..... continued

5. Debtors	2023	2022
	£	£
Dutyfast Limited	466,616	466,616
Other debtors	100,372	100,148
	<u>566,988</u>	<u>566,764</u>
6. Creditors: amounts falling due within one year	2023	2022
	£	£
Other taxes and social security costs	-	-
	<u>-</u>	<u>-</u>

ALTRINCHAM AND HALE MUSLIM ASSOCIATION

England & Wales - Charity number 1101378

Accounts

Registration number 4882271
Registered Charity
No. 1101378

Altrincham & Hale Muslim Association

Company limited by guarantee and not having a Share Capital

Trustees' report and financial statements

for the year ended 31 December 2022

Altrincham & Hale Muslim Association
Company limited by guarantee

Trustees' report
for the year ended 31 December 2022

The trustees present their report and the financial statements for the year ended 31 December 2022.

OBJECTIVES AND ACTIVITIES

The object of the charity is to promote the benefit for the inhabitants and primarily the Muslim inhabitants of Altrincham, Cheshire and the surrounding areas without distinction and in particular:

- To advance the Islamic faith in accordance with the Qur'an and the Sunnah of the Prophet Muhammad (peace be upon him).
- To advance the education of the general public, and in particular those of the Muslim community.
- To provide facilities for recreation or other leisure time occupation for the said inhabitants in the interests of social welfare with the object of improving their conditions of life.
- To establish or secure the establishment of a centre and to maintain and manage the same in furtherance of the above objects.

How our activities provide a public benefit

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

AHMA carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide benefit to those who attend our facilities and the wider community of Altrincham, Cheshire and the surrounding areas.

Religious activities

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 800 who regularly attend Friday prayers.

Festivals: The Mosque prepares food during Ramadan for those attending our Mosque who wish to break their fast together. Eid was also celebrated at the Mosque with a family day and communal meal. We also facilitate the Eid prayers at external local venues.

Nikkah: The Mosque provides Muslim couples with an appropriate location for their Nikkah (Islamic marriage).

Hifz classes: Memorisation of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased with this programme which continues to run successfully with over 20 young people regularly attending these classes.

Islamic awareness: We hold monthly talks on a variety of topics. On an annual basis we also hold an open day where members of the local community and local dignitaries were invited to view the Mosque. Non-Muslims attending both events spoke about how much they had learnt and how welcome they had been made.

Altrincham & Hale Muslim Association
Company limited by guarantee

Trustees' report
for the year ended 31 December 2022

Inter-faith dialogue: Our Mosque is an active member of the Altrincham Interfaith Group. We use this platform to promote inter-faith dialogue and social cohesion.

Community activities

Our community hall and rooms provide a valuable educational and recreational resource to all in our community. A wide variety of activities are organised and take place from our community centre.

Hall and rooms: Our hall and meeting rooms are used for a variety of activities, including the mother and toddler group, coffee mornings and youth activity programs.

School support project: We have a very active Schools team, which engages with local schools by offering to visit the schools or for the schools to visit the Mosque.

Youth camp: Annually we take between 30-35 boys to a weekend residential youth camp to Colomendy. This helps them to develop valuable skills such as team building, communication and discipline.

FINANCIAL REVIEW

The statement of financial activities for the year ending 31st December 2022 shows incoming resources of £235,826 (2021: £170,651) and resources expended of £143,630 (2021: £134,967), generating a surplus of income over expenditure totalling £92,196 (2021: £35,684). The main reason for the increase in net surplus in the year has been an increase in the number of attendees to the Mosque and the impact of the COVID-19 pandemic in 2021.

Reserves policy

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to the operating costs of the Mosque for at least 12 months.

AHMA had unrestricted reserves of £286,994 (2021: £229,174).

ADMINISTRATIVE DETAILS

Name

Altrincham & Hale Muslim Association is also known under the following names:

- AHMA
- Altrincham Masjid
- Altrincham Mosque

Registered Charity Number

1101378

**Altrincham & Hale Muslim Association
Company limited by guarantee**

**Trustees' report
for the year ended 31 December 2022**

Registered Company Number

4882271

Registered Office

Islamic Cultural Centre
Grove Lane
Hale
Altrincham
WA15 8JG

Trustees

Mohammad Akram Malik
Amjad Latif
Moataz Abdelrahman
Faisal Farooq
Sofia Sheikh
Mamood Hussain
Yasmin Gill
Rabia Aamir

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 29 August 2003 and registered as a charity on 6 January 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and Appointment of Trustees

Existing trustees are responsible for the recruitment of new Trustees but in doing so the Trustees adhere to the governing documents. Trustees are selected on the basis of their skills, experience and the needs of AHMA.

In selecting new Trustees, AHMA seeks to identify people who regularly attend events and functions organised by AHMA and are willing to volunteer to help in the local community.

Trustees serve a fixed three-year term. After the completion of their term, a Trustee may stand for re-selection for the next three-year term.

Altrincham & Hale Muslim Association
Company limited by guarantee

Trustees' report
for the year ended 31 December 2022

Organisational Structure

AHMA has one wholly owned subsidiary, Dutyfast Limited, which is incorporated in England and Wales (Company No. 04686490). The nature of the subsidiary's business is set out in the notes to the financial statements.

The overall management and control of AHMA is the responsibility of the Trustees who give their time freely and receive no remuneration or other benefits for carrying out their role. The Trustees meet together as a body on a regular basis and are responsible for all decisions taken in relation to running AHMA and its facilities and activities.

The Trustees deal with matters pertaining to both long term and short term strategies and key targets. The Trustees also deal with major decision making including the use of financial and other resources and the agreement of budgets for projects and operations.

To assist in the smooth running of AHMA in the day to day management of the facilities and co-ordinating daily activities, the Trustees are supported by a group of dedicated volunteers who donate their time at no cost. AHMA has established working groups, which generally comprise between one or two Trustees and a number of volunteers to support the diverse operations of AHMA.

AHMA has a Board of Trustees constituting between 7 and 10 Trustees.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the Management Committee acting as Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities for that period. In preparing those financial statements the Charity Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with Charities SORP and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume the Charity will continue operating.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

This report is prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Altrincham & Hale Muslim Association
Company limited by guarantee

Trustees' report
for the year ended 31 December 2022

This report was approved by the Board of Trustees on 27 September 2023 and signed on its behalf by

A handwritten signature in black ink, appearing to read 'M. A. Malik', with a stylized flourish at the end.

M. A. Malik
Trustee

Altrincham & Hale Muslim Association
Company limited by guarantee

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF ALTRINCHAM & HALE MUSLIM ASSOCIATION

I report on the financial statements of the Charity for the year ended 31 December 2022, which are set out on pages 8 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 or under Regulation 10(1)(a) to (c) of The Charities Accounts Regulations 2006 and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Chartered Association of Certified Accountants.

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 145 of the 2011 Act and section 44(1)(c) of the Charities and Trustee Investment Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 and is in accordance with Regulation 11 of the Charities Accounts Regulations 2006. 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 account, 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 below.

INDEPENDENT EXAMINER'S STATEMENT

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

- accounting records have not been kept in accordance with Section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 386 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)

Altrincham & Hale Muslim Association
Company limited by guarantee

- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



Sayeed Choudhary FCCA
6 Pennine Drive
Altrincham
Cheshire
WA14 4NH

27 September 2023

Altrincham & Hale Muslim Association
Company limited by guarantee

Statement of financial activities
for the year ended 31 December 2022

		Unrestricted Funds	Restricted Funds	2022	2021
	Notes	£	£	£	£
Incoming Resources					
Gifts and donations	2	98,154	125,672	223,826	158,651
Investment income		12,000		12,000	12,000
		<u>110,154</u>	<u>125,672</u>	<u>235,826</u>	<u>170,651</u>
Resources Expended					
Charitable activities			12,244	12,244	7,824
Governance costs		52,334	79,052	131,386	124,319
		<u>52,334</u>	<u>91,296</u>	<u>143,630</u>	<u>134,967</u>
Net Incoming/Outgoing Resources		57,820	34,376	92,196	35,684
Balance brought forward		229,174	832,245	1,061,419	1,025,735
Balances carried forward		<u>286,994</u>	<u>866,621</u>	<u>1,153,615</u>	<u>1,061,419</u>

The notes on pages 12 to 14 form an integral part of these financial statements.

Altrincham & Hale Muslim Association
Company limited by guarantee

Statement of financial position
as at 31 December 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3		219,959		218,304
Investments	4		2		2
			<u>219,961</u>		<u>218,306</u>
Current assets					
Debtors	5	566,764		466,750	
Cash at bank and in hand		366,890		376,363	
		<u>933,654</u>		<u>843,113</u>	
Creditors: amounts falling due within one year	6	-		-	
Net current assets			<u>933,654</u>		<u>843,113</u>
Total assets less current liabilities			<u>1,153,615</u>		<u>1,061,419</u>
Net assets			<u>1,153,615</u>		<u>1,061,419</u>
Reserves					
Brought forward			1,061,419		1,025,735
Movement during the year			92,196		35,684
			<u>1,153,615</u>		<u>1,061,419</u>

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

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

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

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

The notes on pages 12 to 14 form an integral part of these financial statements.

**Altrincham & Hale Muslim Association
Company limited by guarantee**

Statement of financial position (continued)

The financial statements were approved by the Board on 27 September 2023 and signed on its behalf by



M. A. Malik

Trustee

Registration number 4882271

The notes on pages 12 to 14 form an integral part of these financial statements.

Altrincham & Hale Muslim Association
Company limited by guarantee

Detailed statement of financial activities
for the year ended 31 December 2022

	2022		2021	
	£	£	£	£
Income				
Donations - Normal		98,154		67,954
Madrassah and Koranic Classes - Restricted Funds		120,642		80,114
Donations - Restricted Funds		615		50
Grant income – Restricted Funds		-		9,533
Wedding Event Proceeds – Restricted Funds		500		1,000
Youth camp -- Restricted Funds		3,915		-
		<u>223,826</u>		<u>158,651</u>
Restricted expenses				
Lecture costs	72,084		69,839	
Books and exam fees	6,968		9,889	
Youth camp	3,586		-	
Charitable donations	8,658		10,648	
		<u>(91,296)</u>		<u>(90,376)</u>
Unrestricted expenses				
Hafiz payments	9,800		9,200	
Contractor costs	14,560		4,200	
Water charges and rates	1,500		745	
Insurance	1,178		1,597	
Light and heat	3,999		3,403	
Repairs and maintenance	4,538		14,964	
Stationery, photocopier and web.	6,212		5,547	
Gifts and entertainment	3,219		1,235	
Telephone	120		120	
Hire charges and Events	2,579		850	
Bank charges	788		342	
General expenses	2,496		1,594	
Depreciation on fixtures & equipment	1,345		794	
		<u>(52,334)</u>		<u>(44,591)</u>
Other operating income				
Rent receivable	12,000		12,000	
		<u>12,000</u>		<u>12,000</u>
Excess Income/(Expenditure)		<u>92,196</u>		<u>35,684</u>

The notes on pages 12 to 14 form an integral part of these financial statements.

Altrincham & Hale Muslim Association
Company limited by guarantee

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

1. Accounting policies

1.1. Accounting convention

The financial statements have been prepared in accordance with the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2. Income

Income represents the total amount received during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% reducing balance

1.4. Investments

Fixed asset investments are stated at cost.

1.5. Group accounts

The company is entitled to the exemption under Section 248 of the Companies Act 2006 from the obligation to prepare group accounts.

2. Income

The total income of the charity for the year has been derived from its principal activity wholly undertaken in the UK.

Altrincham & Hale Muslim Association
Company limited by guarantee

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

..... continued

3. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 January 2022	215,922	14,505	230,427
Additions		3,000	3,000
At 31 December 2022	<u>215,922</u>	<u>17,505</u>	<u>233,427</u>
Depreciation			
At 1 January 2022	-	12,123	12,123
Charge for the year	-	1,345	1,345
At 31 December 2022	<u>-</u>	<u>13,468</u>	<u>13,468</u>
Net book values			
At 31 December 2022	<u>215,922</u>	<u>4,037</u>	<u>219,959</u>
At 31 December 2021	<u>215,922</u>	<u>2,382</u>	<u>218,304</u>

4. Fixed asset investments	Subsidiary undertakings shares £	Total £
Dutyfast Limited		
Cost		
At 1 January 2022		
At 31 December 2022	2	2
Net book values		
At 31 December 2022	2	2
At 31 December 2021	2	2

Dutyfast Limited was formed to acquire a freehold property by AMA before formation of Altrincham Muslim Association. Dutyfast Limited is wholly owned by Altrincham & Hale Muslim Association.

Altrincham & Hale Muslim Association
Company limited by guarantee

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

..... continued

5. Debtors	2022	2021
	£	£
Dutyfast Limited	466,616	466,616
Other debtors	100,148	134
	<u>566,764</u>	<u>466,750</u>
	<u> </u>	<u> </u>
 6. Creditors: amounts falling due within one year	 2022	 2021
	£	£
Other taxes and social security costs	-	-
	<u> </u>	<u> </u>

Accounts

Registration number 4882271

Registered Charity

No. 1101378

Altrincham & Hale Muslim Association

Company limited by guarantee and not having a Share Capital

Directors' report and financial statements

for the year ended 31 December 2021

Altrincham & Hale Muslim Association
Company limited by guarantee

Directors' report
for the year ended 31 December 2021

The directors present their report and the financial statements for the year ended 31 December 2021.

Principal object of the charity

The object of the charity is to promote the benefit for the inhabitants and primarily the Muslim inhabitants of Altrincham, Cheshire and the surrounding areas without distinction.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the Management Committee acting as Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities for that period. In preparing those financial statements the Charity Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with Charities SORP and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume the Charity will continue operating.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Directors

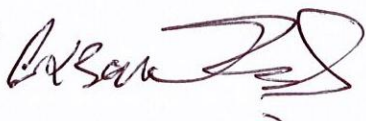
The directors who served during the year are as stated below:

M. A. Malik
A. Latif

This report is prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This report was approved by the Board on 21 September 2022 and signed on its behalf by

M. A. Malik
Director



A. Latif
Director



Altrincham & Hale Muslim Association
Company limited by guarantee

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF ALTRINCHAM & HALE MUSLIM ASSOCIATION

I report on the financial statements of the Charity for the year ended 31 December 2021, which are set out on pages 4 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 or under Regulation 10(1)(a) to (c) of The Charities Accounts Regulations 2006 and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Chartered Association of Certified Accountants.

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 145 of the 2011 Act and section 44(1)(c) of the Charities and Trustee Investment Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 and is in accordance with Regulation 11 of the Charities Accounts Regulations 2006. 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 account, 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 below.

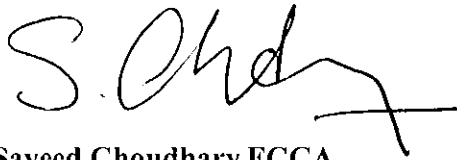
INDEPENDENT EXAMINER'S STATEMENT

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

- accounting records have not been kept in accordance with Section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 386 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)

Altrincham & Hale Muslim Association
Company limited by guarantee

- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

A handwritten signature in black ink, appearing to read 'S. Choudhary', with a long horizontal stroke extending to the right.

Sayeed Choudhary FCCA
F & C
Chartered Certified Accountants
Charter House
33 Greek Street
Stockport SK3 8AX

12 September 2022

Altrincham & Hale Muslim Association
Company limited by guarantee

Income and Expenditure
for the year ended 31 December 2021

		Unrestricted Funds	Restricted Funds	2021	2020
	Notes	£	£	£	£
Incoming Resources					
Gifts and donations	2	67,954	90,697	158,651	184,888
Investment income		12,000		12,000	11,100
		<u>79,954</u>	<u>90,697</u>	<u>170,651</u>	<u>195,988</u>
Resources Expended					
Charitable activities			10,648	10,648	21,848
Governance costs		44,591	79,728	124,319	133,227
		<u>44,591</u>	<u>90,376</u>	<u>134,967</u>	<u>155,075</u>
Net Incoming/Outgoing Resources		35,363	321	35,684	40,913
Balance brought forward		193,811	831,924	1,025,735	984,822
Balances carried forward		<u>229,174</u>	<u>832,245</u>	<u>1,061,419</u>	<u>1,025,735</u>

The notes on pages 8 to 10 form an integral part of these financial statements.

Altrincham & Hale Muslim Association
Company limited by guarantee

Statement of financial position
as at 31 December 2021

		2021		2020	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3		218,304		216,952
Investments	4		2		2
			<u>218,306</u>		<u>216,954</u>
Current assets					
Debtors	5	466,750		466,791	
Cash at bank and in hand		376,363		341,990	
		<u>843,113</u>		<u>808,782</u>	
Creditors: amounts falling due within one year	6	-		-	
Net current assets			<u>843,113</u>		<u>808,782</u>
Total assets less current liabilities			<u>1,061,419</u>		<u>1,025,735</u>
Net assets			<u>1,061,419</u>		<u>1,025,735</u>
Reserves					
Brought forward			1,025,735		984,822
Movement during the year			35,684		40,913
			<u>1,061,419</u>		<u>1,025,735</u>

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

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

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

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

The notes on pages 8 to 10 form an integral part of these financial statements.

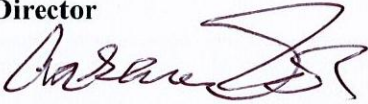
Altrincham & Hale Muslim Association
Company limited by guarantee

Statement of financial position (continued)

The financial statements were approved by the Board on 21 September 2022 and signed on its behalf by

M. A. Malik

Director



Registration number 4882271

A. Latif

Director



The notes on pages 8 to 10 form an integral part of these financial statements.

Altrincham & Hale Muslim Association
Company limited by guarantee

Income and expenses schedule
for the year ended 31 December 2021

	2021	2020
	£	£
Income		
Donations - Normal	67,954	43,476
Madrasah and Koranic Classes - Restricted Funds	80,114	113,755
Donations - Restricted Funds	50	841
Grant income – Restricted Funds	9,533	26,816
Wedding Event Proceeds – Restricted Funds	1,000	-
	<u>158,651</u>	<u>184,888</u>
Restricted expenses		
Lecture costs	69,839	74,039
Books and exam fees	9,889	5,930
Charitable donations	<u>10,648</u>	<u>21,848</u>
	(90,376)	(101,817)
Unrestricted expenses		
Hafiz payments	9,200	7,800
Contractor costs	4,200	21,135
Water charges and rates	745	486
Insurance	1,597	1,563
Light and heat	3,403	4,470
Repairs and maintenance	14,964	5,742
Stationery, photocopier and web.	5,547	1,255
Gifts and entertainment	1,235	-
Telephone	120	1,289
Hire charges and Events	850	4,390
Bank charges	342	2,758
General expenses	1,594	2,027
Depreciation on fixtures & equipment	<u>794</u>	<u>343</u>
	(44,591)	(53,258)
Other operating income		
Rent receivable	<u>12,000</u>	<u>11,100</u>
	12,000	11,100
Excess Income/(Expenditure)	<u>35,684</u>	<u>40,913</u>

The notes on pages 8 to 10 form an integral part of these financial statements.

**Altrincham & Hale Muslim Association
Company limited by guarantee**

**Notes to the financial statements
for the year ended 31 December 2021**

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

1.2. Income

Income represents the total amount received during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% reducing balance

1.4. Investments

Fixed asset investments are stated at cost.

1.5. Group accounts

The company is entitled to the exemption under Section 248 of the Companies Act 2006 from the obligation to prepare group accounts.

2. Income

The total income of the charity for the year has been derived from its principal activity wholly undertaken in the UK.

Altrincham & Hale Muslim Association
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2020

..... continued

3. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 January 2021	215,922	12,359	228,281
Additions		2,146	2,146
At 31 December 2021	<u>215,922</u>	<u>14,505</u>	<u>230,427</u>
Depreciation			
At 1 January 2021	-	11,329	11,329
Charge for the year	-	794	794
At 31 December 2021	<u>-</u>	<u>12,123</u>	<u>12,123</u>
Net book values			
At 31 December 2021	<u>215,922</u>	<u>2,382</u>	<u>218,304</u>
At 31 December 2020	<u><u>215,922</u></u>	<u><u>1,030</u></u>	<u><u>216,952</u></u>

4. Fixed asset investments	Subsidiary undertakings shares £	Total £
Dutyfast Limited		
Cost		
At 1 January 2021		
At 31 December 2021	<u>2</u>	<u>2</u>
Net book values		
At 31 December 2021	<u>2</u>	<u>2</u>
At 31 December 2010	<u><u>2</u></u>	<u><u>2</u></u>

Dutyfast Limited was formed to acquire a freehold property by AMA before formation of Altrincham Muslim Association. Dutyfast Limited is wholly owned by Altrincham & Hale Muslim Association.

Altrincham & Hale Muslim Association
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2020

..... continued

5. Debtors	2021 £	2020 £
Dutyfast Limited	466,616	466,616
Other debtors	134	175
	<u>466,750</u>	<u>466,791</u>
	<u><u>466,750</u></u>	<u><u>466,791</u></u>
6. Creditors: amounts falling due within one year	2021 £	2020 £
Other taxes and social security costs	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

Accounts

Registration number 4882271

Registered Charity

No. 1101378

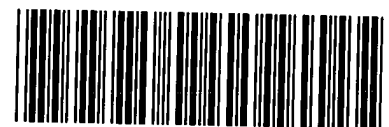
Altrincham & Hale Muslim Association

Company limited by guarantee and not having a Share Capital

Directors' report and financial statements

for the year ended 31 December 2020

THURSDAY



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COMPANIES HOUSE

Altrincham & Hale Muslim Association
Company limited by guarantee

Directors' report
for the year ended 31 December 2020

The directors present their report and the financial statements for the year ended 31 December 2020.

Principal object of the charity

The object of the charity is to promote the benefit for the inhabitants and primarily the Muslim inhabitants of Altrincham, Cheshire and the surrounding areas without distinction.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the Management Committee acting as Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities for that period. In preparing those financial statements the Charity Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with Charities SORP and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume the Charity will continue operating.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Directors

The directors who served during the year are as stated below:

M. A. Malik

A. Latif

M. Farooq

A. Rauf

Resigned 1st December 2020

Resigned 1st December 2020

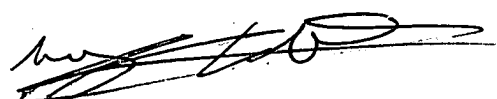
This report is prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This report was approved by the Board on 27 September 2021 and signed on its behalf by

M. A. Malik
Director



A. Latif
Director



Altrincham & Hale Muslim Association
Company limited by guarantee

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF ALTRINCHAM & HALE MUSLIM ASSOCIATION

I report on the financial statements of the Charity for the year ended 31 December 2020, which are set out on pages 4 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 or under Regulation 10(1)(a) to (c) of The Charities Accounts Regulations 2006 and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Chartered Association of Certified Accountants.

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 145 of the 2011 Act and section 44(1)(c) of the Charities and Trustee Investment Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 and is in accordance with Regulation 11 of the Charities Accounts Regulations 2006. 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 account, 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 below.

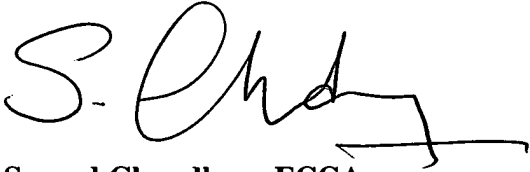
INDEPENDENT EXAMINER'S STATEMENT

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

- accounting records have not been kept in accordance with Section 386 of the Companies Act 2006:
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 386 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)

Altrincham & Hale Muslim Association
Company limited by guarantee

- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

A handwritten signature in black ink, appearing to read 'S. Choudhary', with a horizontal line extending from the end of the signature.

Sayeed Choudhary FCCA
F & C
Chartered Certified Accountants
Charter House
33 Greek Street
Stockport SK3 8AX

27 September 2021

Altrincham & Hale Muslim Association
Company limited by guarantee

Income and Expenditure
for the year ended 31 December 2020

		Unrestricted Funds	Restricted Funds	2020	2019
	Notes	£	£	£	£
Incoming Resources					
Gifts and donations	2	43,476	141,412	184,888	195,193
Investment income		11,100		11,100	10,800
		<u>54,576</u>	<u>141,412</u>	<u>195,988</u>	<u>205,993</u>
Resources Expended					
Charitable activities			21,848	21,848	3,825
Governance costs		53,258	79,969	133,227	130,711
		<u>53,258</u>	<u>101,817</u>	<u>155,075</u>	<u>134,536</u>
Net Incoming/Outgoing Resources		1,318	39,595	40,913	71,457
Balance brought forward		192,493	792,329	984,822	913,365
Balances carried forward		<u>193,811</u>	<u>831,924</u>	<u>1,025,735</u>	<u>984,822</u>

The notes on pages 8 to 10 form an integral part of these financial statements.

Altrincham & Hale Muslim Association
Company limited by guarantee

Statement of financial position
as at 31 December 2020

		2020		2019	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3		216,952		217,295
Investments	4		2		2
			<u>216,954</u>		<u>217,297</u>
Current assets					
Debtors	5	466,791		466,738	
Cash at bank and in hand		341,990		300,787	
		<u>808,782</u>		<u>767,525</u>	
Creditors: amounts falling due within one year	6	-		-	
Net current assets			<u>808,782</u>		<u>767,525</u>
Total assets less current liabilities			<u>1,025,735</u>		<u>984,822</u>
Net assets			<u>1,025,735</u>		<u>984,822</u>
Reserves					
Brought forward			984,822		913,365
Movement during the year			40,913		71,457
			<u>1,025,735</u>		<u>984,822</u>

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

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

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

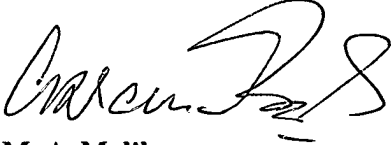
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 8 to 10 form an integral part of these financial statements.

Altrincham & Hale Muslim Association
Company limited by guarantee

Statement of financial position (continued)

The financial statements were approved by the Board on 27 September 2021 and signed on its behalf by



M. A. Malik

Director



A. Latif

Director

Registration number 4882271

The notes on pages 8 to 10 form an integral part of these financial statements.

Altrincham & Hale Muslim Association
Company limited by guarantee

Income and expenses schedule
for the year ended 31 December 2020

	2020		2019	
	£	£	£	£
Income				
Donations - Normal		43,476		47,910
Madrassah and Koranic Classes - Restricted Funds		113,755		130,374
Donations - Restricted Funds		841		3,825
Grant income – Restricted Funds		26,816		-
Wedding Event Proceeds		-		600
Standing Orders		-		12,484
		<u>184,888</u>		<u>195,193</u>
Restricted expenses				
Lecture costs	74,039		75,952	
Books and exam fees	5,930		6,691	
Charitable donations	21,848		3,825	
	<u></u>	(101,817)	<u></u>	(86,468)
Unrestricted expenses				
Hafiz payments	7,800		8,280	
Contractor costs	21,135		-	
Water charges and rates	486		756	
Insurance	1,563		1,520	
Light and heat	4,470		5,784	
Repairs and maintenance	5,742		13,533	
Stationery, photocopier and web.	1,255		555	
Gifts and entertainment	-		3,118	
Telephone	1,289		1,455	
Hire charges and Events	4,390		6,113	
Bank charges	2,758		2,459	
General expenses	2,027		4,037	
Depreciation on fixtures & equipment	343		458	
	<u></u>	(53,258)	<u></u>	(48,068)
Other operating income				
Rent receivable	11,100		10,800	
	<u></u>	11,100	<u></u>	10,800
Excess Income/(Expenditure)		<u>40,913</u>		<u>71,457</u>

The notes on pages 8 to 10 form an integral part of these financial statements.

Altrincham & Hale Muslim Association
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2020

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

1.2. Income

Income represents the total amount received during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% reducing balance

1.4. Investments

Fixed asset investments are stated at cost.

1.5. Group accounts

The company is entitled to the exemption under Section 248 of the Companies Act 2006 from the obligation to prepare group accounts.

2. Income

The total income of the charity for the year has been derived from its principal activity wholly undertaken in the UK.

Altrincham & Hale Muslim Association
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2020

..... continued

3. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 January 2020	215,922	12,359	228,281
At 31 December 2020	<u>215,922</u>	<u>12,359</u>	<u>228,281</u>
Depreciation			
At 1 January 2020	-	10,986	10,986
Charge for the year	-	343	343
At 31 December 2020	<u>-</u>	<u>11,329</u>	<u>11,329</u>
Net book values			
At 31 December 2020	<u>215,922</u>	<u>1,030</u>	<u>216,952</u>
At 31 December 2019	<u>215,922</u>	<u>1,373</u>	<u>217,295</u>

4. Fixed asset investments	Subsidiary undertakings shares £	Total £
Dutyfast Limited		
Cost		
At 1 January 2020		
At 31 December 2020	<u>2</u>	<u>2</u>
Net book values		
At 31 December 2020	<u>2</u>	<u>2</u>
At 31 December 2019	<u>2</u>	<u>2</u>

Dutyfast Limited was formed to acquire a freehold property by AMA before formation of Altrincham Muslim Association. Dutyfast Limited is wholly owned by Altrincham & Hale Muslim Association.

Altrincham & Hale Muslim Association
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2020

..... continued

5. Debtors	2020	2019
	£	£
Dutyfast Limited	466,616	466,616
Other debtors	175	122
	<u>466,791</u>	<u>466,738</u>
	<u><u>466,791</u></u>	<u><u>466,738</u></u>
 6. Creditors: amounts falling due within one year	 2020	 2019
	£	£
Other taxes and social security costs	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>