

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

Trustees' report
for the year ended 31 December 2023

The trustees present their report and the financial statements for the year ended 31 December 2023.

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.

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for the year ended 31 December 2023

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 2023 shows incoming resources of £238,001 (2022: £235,826) and resources expended of £170,076 (2022: £143,630), generating a surplus of income over expenditure totalling £67,925 (2022: £92,196). The main reasons for the decrease in net surplus in the year have been a decrease in Madrassah income despite an increase in general donations, as well as increases in heat and light 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 £372,137 (2022: £286,994).

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 2023**

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 (Appointed 1 March 2024)
Mohammed Shamsuz Zaman (Appointed 1 March 2024)

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.

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Trustees' report
for the year ended 31 December 2023

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.

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.

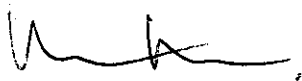
INDEPENDENT EXAMINER'S STATEMENT

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)

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- 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		<u>435,601</u>		<u>366,890</u>	
		1,002,589		933,654	
Creditors: amounts falling due within one year	6	<u>-</u>		<u>-</u>	
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			<u>67,925</u>		<u>92,196</u>
			<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.

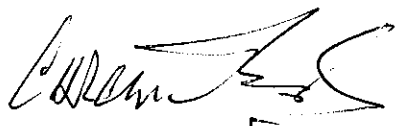
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

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

Altrincham & Hale Muslim Association
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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
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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.

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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.

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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>