

**REGISTERED COMPANY NUMBER: 04779177 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1110104**

**BRITISH MUSLIM HERITAGE CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND**  
**AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

Xeinadin Audit Ltd (Statutory Auditor)  
Ground Floor  
Citygate  
Longridge Rd  
Preston  
PR2 5BQ

**BRITISH MUSLIM HERITAGE CENTRE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

---

	<b>Page</b>
<b>Reference and Administrative Details</b>	<b>1</b>
<b>Report of the Trustees</b>	<b>2 to 6</b>
<b>Report of the Independent Auditors</b>	<b>7 to 9</b>
<b>Statement of Financial Activities</b>	<b>10</b>
<b>Statement of Financial Position</b>	<b>11</b>
<b>Statement of Cash Flows</b>	<b>12</b>
<b>Notes to the Statement of Cash Flows</b>	<b>13</b>
<b>Notes to the Financial Statements</b>	<b>14 to 24</b>

## BRITISH MUSLIM HERITAGE CENTRE

### REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2023

---

<b>Trustees</b>	Mr N Mahmood OBE Dr H A Almajed Dr M Sarumi Mr M S Al-Astewani Mrs S Alvi Mr S Thameembasha Dr H M Algammas Dr M Abdelrahman Dr A M Almajid Mr F Zaheer Dr A Al Matouq Mr A A O Kawooya Mr A A R Saif Dr A Al Dubayan Mr E M Chohan Mr M U Saleem
<b>Company secretary</b>	Mr F Zaheer
<b>Registered office</b>	British Muslim Heritage Centre College Road Whalley Range Manchester M16 8BP
<b>Registered company number</b>	04779177 (England and Wales)
<b>Registered charity number</b>	1110104
<b>Auditors</b>	Xeinadin Audit Ltd (Statutory Auditor) Ground Floor Citygate Longridge Rd Preston PR2 5BQ
<b>Patrons</b>	Sir Warren J. Smith Mohammed Afzal Khan MP
<b>Bankers</b>	The Royal Bank of Scotland Drummond House 1 Redheughs Avenue Edinburgh EH12 9JN

## **BRITISH MUSLIM HERITAGE CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by 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) (effective 1 January 2019).

#### **Objectives and activities**

##### **Objectives and aims**

The BMHC has developed aims and objectives that are set out below and reflect the ethos of the Centre. In terms of setting, reviewing, and planning the BMHC's future activities, the Trustees have also considered the Charity Commission's general guidance on Public Benefit. Since its inception, BMHC has striven to live up to the values by being a place for all communities, providing a welcoming environment and working in partnership for the common good.

The vision of the British Muslim Heritage Centre is one of a trusting relationship between Muslims and the rest of society based on shared understanding and shared values.

Our mission is to achieve this through the development of collaborative and pioneering initiatives that promote and celebrates Muslim heritage and culture and making it accessible to all.

- The BMHC is a centre for all communities - Muslim and non-Muslim
- We strive to provide a welcoming environment for all and work in partnership for the common good.
- In focusing on Muslim heritage, we mean Muslim history, people and contribution to human civilization.

#### **Strategic report**

##### **Achievement and performance**

##### **Achievements and performance**

This financial year the Centre faced few challenges due to unforeseen departure of CEO. The operations were affected in his absence as some of the organisations stopped working with us in partnership, i.e NHS and Manchester police. It took a while to earn that confidence back.

#### **Engaging and supporting local communities in Manchester**

We have managed to bring together several groups in Manchester, Rochdale and Tameside, Oldham and Bury.

This was all made possible with the help of Charities, local councils, and GPs

#### **Networking**

During this year we introduced three different networking groups

1. Muslim Health Professionals
2. Professional Business Muslim Network
3. Muslim Chief Executive Officers Network

Introductory seminars were held at the BMHC, and the professionals were offered a platform from where they can meet up and grow professionally.

#### **Aspiring Leaders Programme**

We continued to develop young people through our Aspiring Leaders programme. We are pleased to report that the young people went through several developmental modules that they have completed, and these include politics and the impact of young people this programme came to an end at the beginning of May.

#### **Tackling Hate Partnership project**

We continued working on the Hate Crime project during this year and in the process, we also became a reporting centre for Hate Crime in collaboration with Greater Manchester Police.



### **Tackling Health Inequalities**

We are pleased to report that the last of tackling health inequalities programs has successfully ended in August 2023. The work began in 2020 until 2023; however, I believe there will be plenty of opportunities to take up more projects.

The reason being that we have built up great relationships with both the stakeholders and the Muslim communities within Greater Manchester (GM), they are still facing several health inequalities, including diabetes, cardiovascular disease, mental health to infant mortality and general life expectancy resulting from socioeconomic deprivation.

The British Muslim Heritage Centre hosted and delivered several training sessions around Mental Health First Aid Training.

### **Young Adults Health and Wellbeing Program**

This was established to tackle some of the inequalities facing young Muslim people within society. Our experience working with young people and research has shown that young people with long-term conditions face significant inequalities. Those who live in the most deprived areas are twice as likely to be admitted to hospital with asthma compared to young people living in the least deprived areas. In addition, young people have told us that racism, discrimination including Islamophobia has had an impact on them.

### **Partnership with Islamic Relief**

We are pleased to report that we still have an ongoing partnership with Islamic Relief focusing on health and wellbeing of young people and mental health. We are grateful to Mr Waseem Ahmad, Global Head of Islamic Relief and Mr Tufail Hussain, the CEO of UK for Islamic Relief.

### **Greater Manchester Genes Project**

In October 2022, we started a new project to encourage the Greater Manchester residents to take part in a major genetics study designed to improve the health outcomes of community members with a Bangladeshi and Pakistani background.

This project was completed in April, 2023.

### **Tackling Domestic Violence**

We are working with Miri Roshni on this new project and have successfully launched it in September, 2023. We are developing a training manual and will deliver training sessions soon. This project focuses on understanding what Domestic abuse is, the different forms and the effect it has on individuals. We will engage imams and men so that they can become our trainers and deliver the message to the community.

### **Education and Heritage**

Our areas of education have focused on cultural and heritage as well as ensuring that we are meeting the needs of the Muslim community. We are pleased to report that we have continued to provide the following services during the year, which included:

- i) During Ramadan. We hosted Taraweeh prayers, which were better organized as always. The gifts were given out during the Taraweeh prayers to appreciate the well-behaved children during prayer times.
- ii) GCSE Religious Studies. 100% of our students passed their GCSE Religious Studies exams, with 96% of them receiving 9/8 grade as always, this was an amazing achievement. The good news was shared on social media, receiving a fantastic response of acknowledgement and comments from both Muslims and non-Muslims congratulating us.
- iii) Islah Youth Group. The Islah Youth Club is bringing young adults together through healthy activities. The youth club consists of various fun activities and games such as Basketball, Archery, Football, Pool, Air-Hockey, and Games Console. An Islamic reminder is also given to the children each week and along with other key messages such as health and wellbeing. Children also get to participate in various team building exercises and games to help increase their knowledge about Islam. One of the key benefits is that the children are around positive Muslim role models.

## **BRITISH MUSLIM HERITAGE CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

---

iv) Heritage Academy. Heritage Academy is contributing towards the nurturing and upbringing of upright citizens through Islamic education and terbiya(training for good behaviour) classes. One of our main aim is to make learning fun, so that children enjoy attending, as well as learning the Quran.

#### **Heritage Umrah**

The took two Umrah trips (pilgrim to Mecca) during 2023 with approximately 117 people from various backgrounds enlisted. The participants were very pleased about the trip and due to its success, insisted on continuation of this service.

#### **Financial review**

##### **Financial position**

Full details of income and expenditure for the year are set out in the Statement of Financial Activities on page 10.

Income from charitable activities is the main source of funds while some revenue has been generated donations. The total income from charitable activities for this financial year £942,956 (2022: £850,790). The organisation continues to improve income generation to support its increasing activities.

#### **Reserves policy**

##### **Reserves policy**

The financial position is regularly reviewed by the trustees to ensure effective financial governance. This includes monitoring of the cash and bank balances by the trustees. BMHC has continued to invest significant sums into the new build planning permission application preparation and maintenance of its grade II\* listed building. The building is central to the fulfilment of our vision. The refurbishment and rebuilding process has, thus been a priority investment focus.

Given the scale of the rebuilding and refurbishment project and its continuous demand on funds, it is not possible to maintain reserves. Despite that, the trustees remain confident that given the strength of BMHC's balance sheet, with a combined value of £11,442,440 of net assets, a dependable network of donors sympathetic to BMHC's vision, and the introduction of new revenue streams, there is no need to build up a reserve. The trustees are confident the organisation will continue to be able to meet with its financial obligations accordingly.

#### **Risk management**

The trustees actively review the major risks which the charity faces on a regular basis and confirm that they have established systems to mitigate the significant risks.

#### **Investment power**

The Board of Trustees is authorised under the Memorandum and Articles of Association to make and hold investments using the general funds of the Charity. However, no such investments are presently held.

#### **Future plans**

We aim to build on the success of our various programmes and ventures introduced recently. The following are the highlights of our future plans:

- Programmes to benefit the wider community. New programmes will be introduced for those wishing to gain an understanding of Islam. Short courses will be introduced for people wishing to enhance their knowledge about Islam and Muslim culture in general.
- The marquee continues to be a useful revenue stream to help the organisation carry out its charitable activities. After the completion of the refurbished wing, we are now generating some funds through providing a housing facility for homeless people through a charity. These funds will be used for community welfare projects and running expenses of the organisation.

#### **Glass Reception:**

The Glass reception is the next area to be completed in the building. This is going to be a great attraction for the community as it will provide an area for people to socialise and relax, with refreshments being available.



## **BRITISH MUSLIM HERITAGE CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

---

#### **Structure, governance and management**

British Muslim Heritage Centre (BMHC, hereafter) was incorporated as a Limited company, company number 4779177, on 28 May 2003 as Manchester Muslim Heritage Centre. It was granted charitable status under Charities Act on 20 June 2005, (registration number 1110104). The charity's name was changed to British Muslim Heritage Centre on 31 August 2005.

BMHC is governed by a Memorandum and Articles of Association (amended by special resolutions). There are no specific restrictions imposed on how the Charity should operate to achieve its objective. However, the income and assets of the Charity must be applied solely for the purpose of achieving its objectives.

The Board of Trustees comprises members from diverse backgrounds. Trustees are selected based on their skills, experience and networks, and the needs of the company. All members of the Board of Trustees work on voluntary basis only and dedicate a considerable amount of time to the Charity's activities.

The power of appointing new Trustees is vested in the Trustees and there are informal procedures in place for the induction and training of new Trustees. Trustees are also encouraged to attend relevant briefings and courses.

The Board of Trustees deals with matters pertaining corporate strategy, key strategic objectives, and targets.

The Board also deals with major decision making including for the use of financial and other resources and the agreement of budgets for projects and operations. Furthermore, dealing with issues concerning staff appointments and ensuring ongoing viability of the Charity is also undertaken by the Board. The Board has established working groups, which generally comprises between one to two Trustees, advisors, Trust staff and, where appropriate, consultants for each project. Additionally, Trustees are identified as mentors for different aspects of the Trust's activities.

The Chief Executive Officer (CEO), working in conjunction with Trustees, delegates much of the day-to-day running of the organisation to managers, who are the principal advisers to the Board. The managers take part in select Board meetings and, subject to the Board's approval, represent the Trust in meetings conducted outside the Centre. The Trust staff has the authority to implement corporate strategy, make decisions, respond to consultations, allocate resources and commit expenditure in accordance with the strategic, budgetary and policy framework set by the Board. Furthermore, the contribution by a number of volunteers with variety of skills has continued to enhance the image of the organisation. The Trustees received no remuneration in respect to their services to the Trust.

#### **Trustees' responsibility statement**

The trustees (who are also the directors of British Muslim Heritage Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**BRITISH MUSLIM HERITAGE CENTRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**Trustees' responsibility statement - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

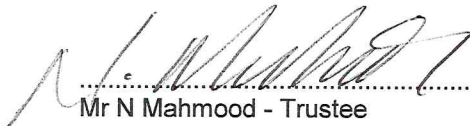
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Auditors**

The auditors, Xinadin Audit Ltd (Statutory Auditor), will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on .....<sup>29/10/2024</sup>..... and signed on the board's behalf by:

  
.....  
Mr N Mahmood - Trustee



## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BRITISH MUSLIM HERITAGE CENTRE

---

### Opinion

We have audited the financial statements of British Muslim Heritage Centre (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BRITISH MUSLIM HERITAGE CENTRE

---

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and



## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BRITISH MUSLIM HERITAGE CENTRE

---

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

There are inherent limitations in our audit procedures described above. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Farook Patel FCA (Senior Statutory Auditor)  
for and on behalf of Xeinadin Audit Ltd (Statutory Auditor)  
Ground Floor  
Citygate  
Longridge Rd  
Preston  
PR2 5BQ

Date: 30/10/2024.

**BRITISH MUSLIM HERITAGE CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	408,671	406,688	815,359	496,485
<b>Charitable activities</b>	3				
Charitable activity		942,956	-	942,956	850,790
<b>Total</b>		<u>1,351,627</u>	<u>406,688</u>	<u>1,758,315</u>	<u>1,347,275</u>
<b>Expenditure on</b>					
Raising funds	4	9,853	-	9,853	1,426
<b>Charitable activities</b>	5				
Charitable activity		898,197	263,614	1,161,811	1,214,557
<b>Total</b>		<u>908,050</u>	<u>263,614</u>	<u>1,171,664</u>	<u>1,215,983</u>
<b>NET INCOME</b>		443,577	143,074	586,651	131,292
Transfers between funds	16	214,876	(214,876)	-	-
<b>Net movement in funds</b>		<u>658,453</u>	<u>(71,802)</u>	<u>586,651</u>	<u>131,292</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		10,598,201	257,588	10,855,789	10,724,497
<b>Total funds carried forward</b>		<u><u>11,256,654</u></u>	<u><u>185,786</u></u>	<u><u>11,442,440</u></u>	<u><u>10,855,789</u></u>

**Continuing operations**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements


**BRITISH MUSLIM HERITAGE CENTRE**

**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>Fixed assets</b>					
Tangible assets	11	11,516,671	-	11,516,671	11,450,425
<b>Current assets</b>					
Debtors	12	220,918	-	220,918	172,520
Cash at bank and in hand		193,691	185,786	379,477	196,052
		<u>414,609</u>	<u>185,786</u>	<u>600,395</u>	<u>368,572</u>
<b>Creditors</b>					
Amounts falling due within one year	13	(387,825)	-	(387,825)	(620,320)
<b>Net current assets</b>		<u>26,784</u>	<u>185,786</u>	<u>212,570</u>	<u>(251,748)</u>
<b>Total assets less current liabilities</b>		<u>11,543,455</u>	<u>185,786</u>	<u>11,729,241</u>	<u>11,198,677</u>
<b>Creditors</b>					
Amounts falling due after more than one year	14	(286,801)	-	(286,801)	(342,888)
<b>NET ASSETS</b>		<u>11,256,654</u>	<u>185,786</u>	<u>11,442,440</u>	<u>10,855,789</u>
<b>Funds</b>	16				
Unrestricted funds				11,256,654	10,598,201
Restricted funds				185,786	257,588
<b>Total funds</b>				<u>11,442,440</u>	<u>10,855,789</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29/12/2023 and were signed on its behalf by:

  
Mr N' Mahmood - Trustee

  
Mr F Zaheer - Trustee

The notes form part of these financial statements

**BRITISH MUSLIM HERITAGE CENTRE**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	452,023	651,086
Prior year adjustment		-	(313,658)
Net cash provided by operating activities		<u>452,023</u>	<u>337,428</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(258,821)	(171,081)
Net cash used in investing activities		<u>(258,821)</u>	<u>(171,081)</u>
<b>Cash flows from financing activities</b>			
Loan repayments in year		(13,934)	(57,243)
Net cash used in financing activities		<u>(13,934)</u>	<u>(57,243)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>179,268</u>	<u>109,104</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	<u>196,052</u>	<u>86,948</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<u><u>375,320</u></u>	<u><u>196,052</u></u>

The notes form part of these financial statements

**BRITISH MUSLIM HERITAGE CENTRE**

**NOTES TO THE STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. Reconciliation of net income to net cash flow from operating activities**

	<b>2023</b> £	<b>2022</b> £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	586,651	131,292
<b>Adjustments for:</b>		
Depreciation charges	192,575	189,266
(Increase)/decrease in debtors	(48,398)	142,039
(Decrease)/increase in creditors	(278,805)	188,489
<b>Net cash provided by operations</b>	<u>452,023</u>	<u>651,086</u>

**2. Analysis of cash and cash equivalents**

	<b>2023</b> £	<b>2022</b> £
Cash in hand	22,644	975
Notice deposits (less than 3 months)	356,833	195,077
Overdrafts included in bank loans and overdrafts falling due within one year	(4,157)	-
<b>Total cash and cash equivalents</b>	<u>375,320</u>	<u>196,052</u>

**3. Analysis of changes in net funds**

	<b>At 1.1.23</b> £	<b>Cash flow</b> £	<b>At 31.12.23</b> £
<b>Net cash</b>			
Cash at bank and in hand	196,052	183,425	379,477
Bank overdraft	-	(4,157)	(4,157)
	<u>196,052</u>	<u>179,268</u>	<u>375,320</u>
<b>Debt</b>			
Debts falling due within 1 year	(135,493)	13,934	(121,559)
	<u>(135,493)</u>	<u>13,934</u>	<u>(121,559)</u>
<b>Total</b>	<u>60,559</u>	<u>193,202</u>	<u>253,761</u>

The notes form part of these financial statements



1. Accounting policies

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements are prepared in sterling which is the functional currency of the company.

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies set out below.

**Critical accounting judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income.

Income from the restricted grant is recognised when charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

**Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Support costs include governance costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.



1. Accounting policies - continued

**Expenditure**

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible fixed assets**

Land and buildings held and used in the company's own activities for production and supply of goods or for administrative purposes are stated in the statement of financial position at their revalued amounts. The revalued amounts equate to the fair value at the date of revaluation, less any depreciation or impairment losses subsequently accumulated. Revaluations are carried out regularly so that the carrying amounts do not materially differ from using the fair value at the date of the statement of financial position.

Any revaluation increase or decrease on land and buildings is credited to the property revaluation reserve in 'other reserves'.

Depreciation on revalued buildings is charged to profit or loss so as to write off their value, less residual value, over their estimated useful life of 50 years, using the straight-line method.

Once a revalued property is sold or retired any attributable revaluation surplus that is remaining in the property revaluation reserve is transferred to retained earnings. No transfer is made from the revaluation reserve to retained earnings unless an asset is derecognised.

Plant and machinery are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation on plant and machinery is charged to profit or loss so as to write off their value, at 33% reducing balance method.

Fixture and fittings are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation on fixture and fittings is charged to profit or loss so as to write off their value, at 15% reducing balance method.

Assets held under finance leases are depreciated in the same manner as owned assets.

At each balance sheet date, the company reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

---

1. Accounting policies - continued

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and bank in hand, trade debtors and other debtors £573,929 (2022: £347,422). Financial liabilities held at amortised cost comprise all creditors except social security and other taxes £662,683 (2022: £954,550).

**Impairment of financial assets**

Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For all other financial assets, objective evidence of impairment could include:

- significant financial difficulty of the issuer or counterparty; or
- breach of contract, such as a default or delinquency in interest or principal payments; or
- it becoming probable that the borrower will enter bankruptcy or financial re-organisation; or
- the disappearance of an active market for that financial asset because of financial difficulties.

For certain categories of financial asset, such as trade receivables, assets that are assessed not to be impaired individually are, in addition, assessed for impairment on a collective basis. Objective evidence of impairment for a portfolio of receivables could include the company's past experience of collecting payments, an increase in the number of delayed payments in the portfolio past the average credit period of 50 days, as well as observable changes in national or local economic conditions that correlate with default on receivables.

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate. The impairment loss is recognised in profit or loss.



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. Accounting policies - continued**

**Financial instruments**

For financial assets carried at cost, the amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment loss will not be reversed in subsequent periods.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables, where the carrying amount is reduced through the use of an allowance account. When a trade receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss.

For financial assets measured at amortised cost, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

**Trade and other debtors**

Trade and other debtors that are receivable within one year and do not constitute a financing transaction are recorded at the undiscounted amount expected to be received, net of impairment. Those that are receivable after more than one year or that constitute a financing transaction are recorded initially at fair value less transaction costs and subsequently at amortised cost, net of impairment.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

**Trade and other creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

**2. Donations and legacies**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations	408,671	192,687
Grants	406,688	303,798
	<u>815,359</u>	<u>496,485</u>

Grants received, included in the above, are as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Grant	<u>406,688</u>	<u>303,798</u>

**BRITISH MUSLIM HERITAGE CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**3. Income from charitable activities**

		<b>2023</b>	<b>2022</b>
	<b>Activity</b>	<b>£</b>	<b>£</b>
Income from hire of facilities	Charitable activity	901,857	826,272
Income from admission charges and programmes	Charitable activity	41,099	24,518
		<u>942,956</u>	<u>850,790</u>

**4. Raising funds**

**Raising donations and legacies**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Advertising, printing and postage	<u>3,603</u>	<u>1,426</u>

**Other trading activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bad debts	<u>6,250</u>	<u>-</u>
Aggregate amounts	<u>9,853</u>	<u>1,426</u>

**5. Charitable activities costs**

	<b>Direct Costs (see note 6)</b>
	<b>£</b>
Charitable activity	<u>1,161,811</u>

**6. Direct costs of charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs	332,975	320,711
Rates and water	48,826	47,628
Insurance	47,219	37,211
Light and heat	76,140	69,201
Telephone and computer costs	17,633	16,932
Postage and stationery	6,593	11,024
Sundries	10,681	3,132
Events, exhibitions and festivals	293,377	398,236
Repairs and maintenance	42,102	51,798
Security costs	1,621	3,930
Travelling costs	5,978	4,767
Accountancy charges	2,257	1,612
Auditors' remuneration	7,200	6,000
Legal and professional fees	72,062	47,651
Carried forward	<u>964,664</u>	<u>1,019,833</u>

**BRITISH MUSLIM HERITAGE CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**6. Direct costs of charitable activities - continued**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Brought forward	964,664	1,019,833
Bank charges	4,572	5,458
Depreciation	192,575	189,266
	<u>1,161,811</u>	<u>1,214,557</u>

**7. Net income/(expenditure)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	192,575	189,266
Auditors' remuneration	-	6,000
	<u>-</u>	<u>6,000</u>

**8. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

The charity reimbursed travelling and connected expenses amounting to £NIL (2022: £NIL).

**9. Staff costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	310,364	300,677
Social security costs	18,296	16,443
Other pension costs	4,315	3,591
	<u>332,975</u>	<u>320,711</u>

The average monthly number of employees during the year was as follows:

	<b>2023</b>	<b>2022</b>
Administration and support	<u>10</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

# BRITISH MUSLIM HERITAGE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

### 10. Company limited by guarantee

British Muslim Heritage Centre is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

### 11. Tangible fixed assets

	Freehold land and building £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>Cost</b>				
At 1 January 2023	11,808,482	231,249	468,372	12,508,103
Additions	236,061	2,124	20,636	258,821
At 31 December 2023	12,044,543	233,373	489,008	12,766,924
<b>Depreciation</b>				
At 1 January 2023	497,188	220,036	340,454	1,057,678
Charge for year	165,891	4,401	22,283	192,575
At 31 December 2023	663,079	224,437	362,737	1,250,253
<b>Net book value</b>				
At 31 December 2023	11,381,464	8,936	126,271	11,516,671
At 31 December 2022	11,311,294	11,213	127,918	11,450,425

The charity owns the property at College road, Whalley Range, Manchester. In the opinion of the trustees, the cost of professionally valuing the property to include a value in the accounts outweighs the benefits to the users of the accounts. The property is insured for £35 million which is an estimate of their replacement cost. The renovation in progress related to the costs incurred in respect of the renovation of the property.

### 12. Debtors: amounts falling due within one year

	2023 £	2022 £
Trade debtors	115,694	139,680
Other debtors	78,758	11,690
Prepayments	26,466	21,150
	<u>220,918</u>	<u>172,520</u>



**BRITISH MUSLIM HERITAGE CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**13. Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (see note 15)	4,157	-
Other loans (see note 15)	121,559	135,493
Trade creditors	82,328	81,957
Social security and other taxes	7,786	8,658
Other creditors	146,300	265,000
Accruals and deferred income	25,695	129,212
	<u>387,825</u>	<u>620,320</u>

**14. Creditors: amounts falling due after more than one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>286,801</u>	<u>342,888</u>

Other creditors include an amount invested by an investor for the renovation of rooms in the Heritage building. The amount owed as at 31 December 2023 in relation to this investment and surplus generated from the investment is £286,801.

**15. Loans**

An analysis of the maturity of loans is given below:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year on demand:		
Bank overdrafts	4,157	-
Other loans	121,559	135,493
	<u>125,716</u>	<u>135,493</u>

**16. Movement in funds**

	<b>At 1.1.23</b>	<b>Net movement in funds</b>	<b>Transfers between funds</b>	<b>At 31.12.23</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
Unrestricted donations	10,598,201	443,577	214,876	11,256,654
<b>Restricted funds</b>				
Restricted donations	257,588	143,074	(214,876)	185,786
<b>TOTAL FUNDS</b>	<u>10,855,789</u>	<u>586,651</u>	<u>-</u>	<u>11,442,440</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

## 16. Movement in funds - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted donations	1,351,627	(908,050)	443,577
<b>Restricted funds</b>			
Restricted donations	406,688	(263,614)	143,074
<b>TOTAL FUNDS</b>	<u>1,758,315</u>	<u>(1,171,664)</u>	<u>586,651</u>

## Comparatives for movement in funds

	At 1.1.22 £	Prior year adjustment £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
Unrestricted donations	10,956,347	(313,658)	(44,488)	10,598,201
<b>Restricted funds</b>				
Restricted donations	81,808	-	175,780	257,588
<b>TOTAL FUNDS</b>	<u>11,038,155</u>	<u>(313,658)</u>	<u>131,292</u>	<u>10,855,789</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted donations	1,043,477	(1,087,965)	(44,488)
<b>Restricted funds</b>			
Restricted donations	303,798	(128,018)	175,780
<b>TOTAL FUNDS</b>	<u>1,347,275</u>	<u>(1,215,983)</u>	<u>131,292</u>

## Purposes of Unrestricted Funds:

The trustees are free to use unrestricted funds in accordance with charitable objectives.

## Purposes of Restricted Funds:

The charity receives specific grants for specific purposes which are restricted. Any such income and associated expenditure is identified separately. At the year end, the balance in restricted funds £185,786 represents money carry forward for various restricted projects.

# BRITISH MUSLIM HERITAGE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

### 16. Movement in funds - continued

	At 1.1.2023 (£)	Restricted donation received during the year (£)	Restricted expenditure done during the year (£)	At 31.12.2023(£)
Restricted donations				
Project for Ladies Focus Groups	5,179	-	5,179	-
C19 PAB Youth Programme	100	-	100	-
GMP and BMHC Tackling Hate Crime Project Overseas	3,315	-	3,315	-
Bridging the Diabetes Inequalities Gap in Manchester	158	-	158	-
Greater Manchester Mental Health project	2,000	-	2,000	-
Donation for new build	91,872	17,938	109,810	-
Donation for staff salaries	84,567	-	84,567	-
Donation for Mosque	30	-	30	-
A 1000 Stories of Sacrifice exhibition	1,555	-	1,555	-
Greater Manchester mental health	124	-	124	-
Consultancy funding for Diabetes	350	-	-	350
Muslim Health professionals Network	3,463	-	3,463	-
Reducing Inequalities Project	6,100	15,000	21,100	-
Domestic Violence Project	30,000	-	7,087	22,913
Pakistani & Bangladeshi Genomic Medicine Project	14,126	-	14,126	-
Manchester Community Safety Partnership's Radequal Grant Pr	14,650	15,000	10,500	19,150
Donation for mosque	-	500	500	-
Glass door reception	-	350,000	214,876	135,124
Youth Mental Health Empowerment Initiative	-	8,250	-	8,250
<b>Total</b>	<b>257,588</b>	<b>406,688</b>	<b>428,257</b>	<b>185,786</b>

### 17. Pension commitments

The amount recognised in income or expenditure as an expense is relation to defined contribution plan was £4,315 (2022: £3,591).

### 18. Related party disclosures

As at 31 December 2023, the charity owed £111,559 (2022: £135,493) to trustees and entities connected to the trustees. The loans are interest free, unsecured and payable on demand.

Mr Nasar Mahmood, Mr Farroukh Zaheer and Mrs Saima Alvi, trustees of British Muslim Heritage Centre (BMHC) are directors of BMHC Services Ltd, a company limited by guarantee, incorporated in England and Wales. British Muslim Heritage Centre is the member of BMHC Services Ltd. BMHC Services Ltd operates from the premises owned by British Muslim Heritage Centre and no rent (2022:£NIL) was paid during the period. BMHC Services Ltd was set up for furthering the fundraising activities of British Muslim Heritage Centre with all future profits to be donated back to British Muslim Heritage Centre and during the year no donations (2022: £NIL) was receivable from BMHC Services Ltd. During the year British Muslim Heritage Centre advanced sum of £NIL (2022:£NIL).

**18. Related party disclosures - continued**

Manchester Islamic Educational Trust (MIET) is related to BMHC because the charity is under common control of the trustees. At 31 December 2023, BMHC advanced £37,497 to MIET. This amount is interest free, repayable on demand and classified in debtors due within one year.