

Charity registration number 1110104 (England and Wales)

Company registration number 04779177

**BRITISH MUSLIM HERITAGE CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**



BRITISH MUSLIM HERITAGE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr N Mahmood
Dr M Abdelrahman
Dr A Dubayan
Mr M Al-Astewani
Dr H M Algammas
Dr H A Almajed
Dr A M Almajid
Dr A Matouq
Mrs S Alvi
Mr E M Chohan
Mr A A O Kawooya
Mr A A R Saif
Mr M U Saleem
Dr M Sarumi
Mr S Thameembasha
Mr F Zaheer
Mr. W Ahmed
N AlAdwani

(Appointed 6 August 2024)

Secretary

Mr F Zaheer

Charity number (England and Wales)

1110104

Company number

04779177

Principal address

British Muslim Heritage Centre
College Road
Manchester
Greater Manchester
United Kingdom
M16 8BP

Registered office

British Muslim Heritage Centre
College Road
Manchester
Greater Manchester
United Kingdom
M16 8BP

Auditor

Xeinadin Audit Limited
Ground Floor, Citygate
Longridge Road
Preston
Lancashire
United Kingdom
PR2 5BQ

Bankers

The Royal Bank of Scotland
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

BRITISH MUSLIM HERITAGE CENTRE

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BRITISH MUSLIM HERITAGE CENTRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

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

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

Significant activities and achievements against objectives

Financial Year Overview

This financial year marked a significant transformation for the Centre with the appointment of a new CEO, Mr. Kamran Ijaz Hussain. Known for his proven leadership in revitalising organisations, Mr. Hussain has brought a renewed vision and direction to the Centre. Under his guidance, our education projects have gained fresh momentum, reinvigorating the spirit of community engagement and outreach.

Key Projects and Programmes

Engaging and supporting local communities in Manchester

We have managed to bring together all communities in Manchester through our community events during the year i.e Eid Festival, Monthly Open day and weekly coffee mornings for women.

Networking

During this year we continued arranging networking events for different networking groups in collaboration with M power. These events brought professionals together from various professions.

Tackling Hate Crime, Partnership project

We continued working on the Hate Crime after the completion of the project in Collaboration with greater Manchester Police as reporting centre of Hate Crime.

BRITISH MUSLIM HERITAGE CENTRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Partnership with Islamic Relief

We are pleased to report that this project was completed during 2024. We are working together to start a new project for the youth in 2025.

Tackling Domestic Violence

We are working with Miri Roshni on this 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:

- Heritage Academy (after school education)
- Qur'an Classes for children, adults, beginners, and home-schooled learners
- Monthly Islamic Lectures
- GCSE Islamic Studies
- Seminars and Training Sessions
- Islamic Publications
- Permanent and temporary Exhibitions
- Divine Connection Course (4-week programme)

Heritage Academy

The Academy plays a crucial role in nurturing ethical and responsible citizens through Islamic education and tarbiya (moral training). Our approach ensures that learning is engaging, enjoyable, and rooted in Islamic values.

We have introduced few new classes in this year for the children which are:

- Boys Quran classes
- Hearts and Mind Hifdh (memorisation of Quran by heart) class
- Home schooling club
- Weekend Tuition

Few new courses are introduced this year for adults as well.

Ramadan Programmes

- Community Iftar: Throughout the 30 days of Ramadan, we hosted daily iftars (breaking the fast) with the support of generous community donors.
- Taraweeh (night prayers during Ramadan) Prayers: Well-organised and well-attended, continuing our tradition of spiritual enrichment during the holy month.

Islah Youth Group

The Islah Youth Club engages young Muslims through a blend of sports, team building, Islamic reminders, and mentorship. Initiatives include:

- Football Club
- Youth Summer Programme
- Weekly health and wellbeing messages
- This programme is fostering a strong sense of identity and community among our youth.
- Scouts Group

BRITISH MUSLIM HERITAGE CENTRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Heritage Umrah Trips

We successfully organised two Umrah trips (pilgrimage to Macca which can be performed anytime of the year) in 2024, with over 117 participants from diverse backgrounds. The trips received overwhelmingly positive feedback, and due to popular demand, we plan to continue this service annually.

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.

Donations remain the main source of funds while some revenue has been generated from letting parts of the building. The total unrestricted donations received for this financial year £388,335 (2023 £408,671). The organisation continues to improve income generation to support its increasing activities.

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. This 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 £11,722,370 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.

Major risks

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.

Plans for future periods

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.

BRITISH MUSLIM HERITAGE CENTRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Upcoming Development: The Glass Reception

The **Glass Reception** is the next major area scheduled for completion within our building development plans. Designed to be a welcoming and modern space, it will serve as a central hub where the visitors of the centre can **socialise, relax, and enjoy refreshments** in a comfortable environment.

Once completed, this space is expected to become a **vibrant community attraction**, offering a calm and inclusive setting for visitors of the centre for meetings, or simply enjoying a cup of tea.

Construction is currently **in progress**, with **completion anticipated by 2026**. We look forward to unveiling this exciting addition to the Centre and believe it will greatly enhance the overall experience for all our visitors.

Future Development: New Build Project

The **New Build** project is currently in the **pre-application stage** for planning permission. This ambitious and forward-looking initiative aims to address the **growing needs of the local community**, which continues to expand in both size and diversity.

Once the preparation is complete, we will proceed to seek **formal approval from the City Council**, after which we will launch a dedicated **fundraising campaign** to support the construction phase.

This development represents a **long-term investment in the future of Muslims in this area**. The new facility is envisioned to provide **comprehensive services** that cater to educational, social, religious, and cultural needs of the community.

While it is a multi-year undertaking, we are pleased to report that the **critical groundwork is nearing completion**, and we **hope to file the planning application by 2026**.

This project is not just about infrastructure — it's about building a sustainable, inclusive future for generations to come.

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.

BRITISH MUSLIM HERITAGE CENTRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N Mahmood
Dr M Abdelrahman
Dr A Dubayan
Mr M Al-Astewani
Dr H M Algammas
Dr H A Almajed
Dr A M Almajid
Dr A Matouq
Mrs S Alvi
Mr E M Chohan
Mr A A O Kawooya
Mr A A R Saif
Mr M U Saleem
Dr M Sarumi
Mr S Thameembasha
Mr F Zaheer
Mr. W Ahmed
N AlAdwani

(Appointed 6 August 2024)

Recruitment and appointment of trustees

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.

Statement of trustees responsibilities

The trustees, who are also the directors of British Muslim Heritage Centre for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

BRITISH MUSLIM HERITAGE CENTRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

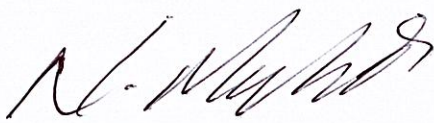
Auditor

The auditors, Xeinadin 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, and signed on the board's behalf by:

Disclosure of information to auditor

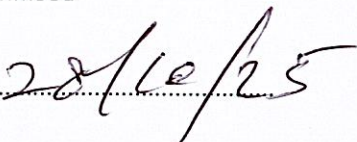
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.



.....
Mr N Mahmood

Trustee

Date:



BRITISH MUSLIM HERITAGE CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BRITISH MUSLIM HERITAGE CENTRE

Opinion

We have audited the financial statements of British Muslim Heritage Centre (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 2024 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; 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 our audit:

- the information given in the trustees report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees report have been prepared in accordance with applicable legal requirements.

BRITISH MUSLIM HERITAGE CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees report.

We have nothing to report in respect of the following matters in relation to which 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 statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

Auditor's 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 an auditor's report 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 our procedures are capable of detecting irregularities, including fraud, is detailed below.

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.

BRITISH MUSLIM HERITAGE CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF BRITISH MUSLIM HERITAGE CENTRE

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
- 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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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 auditor's 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.



(Senior Statutory Auditor)

For and on behalf of Xenadin Audit Limited, Statutory Auditor

Chartered Accountants

Ground Floor, Citygate

Longridge Road

Preston

Lancashire

PR2 5BQ

United Kingdom

Date: 29.10.2025

BRITISH MUSLIM HERITAGE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	390,235	191,676	581,911	408,671	406,688	815,359
Charitable activities	3	1,072,950	-	1,072,950	942,956	-	942,956
Total income		1,463,185	191,676	1,654,861	1,351,627	406,688	1,758,315
Expenditure on:							
Raising funds	4	22,538	-	22,538	9,853	-	9,853
Charitable activities	5	1,348,545	2,423	1,350,968	898,197	263,614	1,161,811
Total expenditure		1,371,083	2,423	1,373,506	908,050	263,614	1,171,664
Net income		92,102	189,253	281,355	443,577	143,074	586,651
Transfers between funds		-	-	-	214,876	(214,876)	-
Net movement in funds	6	92,102	189,253	281,355	658,453	(71,802)	586,651
Reconciliation of funds:							
Fund balances at 1 January 2024		11,256,654	185,786	11,442,440	10,598,201	257,588	10,855,789
Fund balances at 31 December 2024		11,348,756	375,039	11,723,795	11,256,654	185,786	11,442,440

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

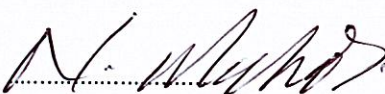
BRITISH MUSLIM HERITAGE CENTRE

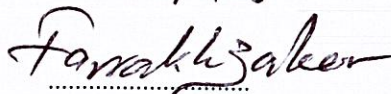
BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		11,447,020		11,516,671
Current assets					
Debtors	12	343,794		220,918	
Cash at bank and in hand		407,109		375,320	
		<u>750,903</u>		<u>596,238</u>	
Creditors: amounts falling due within one year	13	<u>(153,624)</u>		<u>(383,668)</u>	
Net current assets			597,279		212,570
Total assets less current liabilities			12,044,299		11,729,241
Creditors: amounts falling due after more than one year	14		(320,504)		(286,801)
Net assets			<u>11,723,795</u>		<u>11,442,440</u>
The funds of the charity					
Restricted income funds	17	375,039		185,786	
Unrestricted funds	18	11,348,756		11,256,654	
		<u>11,723,795</u>		<u>11,442,440</u>	

The financial statements were approved by the trustees on 28/10/25


Mr N Mahmood
Trustee


Mr F Zaheer
Trustee

Company registration number 04779177 (England and Wales)

BRITISH MUSLIM HERITAGE CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	21		206,729		452,023
Investing activities					
Purchase of tangible fixed assets		(124,881)		(258,821)	
Net cash used in investing activities			(124,881)		(258,821)
Financing activities					
Repayment of borrowings		(50,059)		(13,934)	
Net cash used in financing activities			(50,059)		(13,934)
Net increase in cash and cash equivalents			31,789		179,268
Cash and cash equivalents at beginning of year			375,320		196,052
Cash and cash equivalents at end of year			407,109		375,320

BRITISH MUSLIM HERITAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

British Muslim Heritage Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is British Muslim Heritage Centre, College Road, Manchester, Greater Manchester, M16 8BP, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on a going concern basis, under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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.

1.4 Income

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.

BRITISH MUSLIM HERITAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 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.

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.

1.6 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'.

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 equipment, fixtures and fittings and computer equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Plant and equipment	33% on reducing balance
Fixtures and fittings	15% on reducing balance
Motor vehicles	Enter depreciation rate via StatDB - cd78

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.

BRITISH MUSLIM HERITAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.7 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 £722,556 (2023: £573,929). Financial liabilities held at amortised cost comprise all creditors except social security and other taxes £457,760 (2023: £662,683).

Basic financial assets

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.

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.

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.

BRITISH MUSLIM HERITAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

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.

Basic financial 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.

1.8 Taxation

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

1.9 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.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	390,235	-	390,235	408,671	-	408,671
Grants	-	191,676	191,676	-	406,688	406,688
	<u>390,235</u>	<u>191,676</u>	<u>581,911</u>	<u>408,671</u>	<u>406,688</u>	<u>815,359</u>

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activity		
Income from hire of facilities	1,021,824	901,857
Income from admission charges and programmes	51,126	41,099
	<u>1,072,950</u>	<u>942,956</u>

BRITISH MUSLIM HERITAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

4 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Advertising	21,509	3,603
Depreciation and impairment	475	-
	<u>21,984</u>	<u>3,603</u>
Trading costs		
Bad debts	554	6,250
Total costs	<u>22,538</u>	<u>9,853</u>

5 Expenditure on charitable activities

	Charitable activity 2024 £	Charitable activity 2023 £
Direct costs		
Staff costs	372,434	332,975
Depreciation and impairment	194,058	192,575
Rates and water	45,049	48,826
Insurance	54,046	47,219
Light and heat	131,695	76,140
Telephone and computer costs	25,670	17,633
Postage and stationery	2,786	6,593
Sundries	10,082	10,681
Events, exhibitions and festivals	321,517	293,377
Repairs and maintenance	57,771	42,102
Security costs	1,593	1,621
Travelling costs	88	5,978
Accountancy charges	917	2,257
Auditors' remuneration	7,200	7,200
Legal and professional fees	121,069	72,062
Bank charges	4,993	4,572
	<u>1,350,968</u>	<u>1,161,811</u>
Analysis by fund		
Unrestricted funds	1,348,545	898,197
Restricted funds - general	2,423	263,614
	<u>1,350,968</u>	<u>1,161,811</u>

BRITISH MUSLIM HERITAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	7,200	7,200
	Depreciation of owned tangible fixed assets	194,533	192,575
		<u> </u>	<u> </u>

7 Trustees

Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

The charity reimbursed travelling and connected expenses amounting to £NIL (2023: £NIL).

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Administration and support	16	10
	<u> </u>	<u> </u>

Employment costs

	2024	2023
	£	£
Wages and salaries	342,130	310,364
Social security costs	25,254	18,296
Other pension costs	5,050	4,315
	<u> </u>	<u> </u>
	372,434	332,975
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

9 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.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BRITISH MUSLIM HERITAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 January 2024	12,044,543	233,373	489,009	-	12,766,925
Additions	93,609	-	29,372	1,900	124,881
At 31 December 2024	12,138,152	233,373	518,381	1,900	12,891,806
Depreciation and impairment					
At 1 January 2024	663,079	224,437	362,737	-	1,250,253
Depreciation charged in the year	167,763	2,949	23,346	475	194,533
At 31 December 2024	830,842	227,386	386,083	475	1,444,786
Carrying amount					
At 31 December 2024	11,307,310	5,987	132,298	1,425	11,447,020
At 31 December 2023	11,381,464	8,936	126,271	-	11,516,671

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

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	113,959	115,694
Other debtors	201,488	78,758
Prepayments and accrued income	28,347	26,466
	343,794	220,918

13 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Borrowings		71,500	121,559
Other taxation and social security		16,368	7,786
Deferred income	15	3,570	18,495
Trade creditors		29,186	82,328
Other creditors		25,800	146,300
Accruals		7,200	7,200
		153,624	383,668

BRITISH MUSLIM HERITAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

14 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Other creditors	320,504	286,801

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 2024 in relation to this investment and surplus generated from the investment is £320,504 (2023: £286,801).

15 Deferred income

	2024 £	2023 £
Other deferred income	3,570	18,495

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	3,570	18,495
Movements in the year:		
Deferred income at 1 January 2024	18,495	123,212
Released from previous periods	(18,495)	(123,212)
Resources deferred in the year	3,570	18,495
Deferred income at 31 December 2024	3,570	18,495

16 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	5,050	4,315

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

BRITISH MUSLIM HERITAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 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 £375,039 represents money carry forward for various restricted projects.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Donation for new build	-	9,400	-	-	9,400
Domestic Violence Project	22,913	-	(2,423)	-	20,490
Manchester Community Safety Partnership's Radequal Grant Project	19,150	-	-	-	19,150
Glass door reception	135,124	186,556	-	-	321,680
Youth Mental Health Empowerment Initaitve	8,250	(8,250)	-	-	-
Donation for toilet repairs	-	3,470	-	-	3,470
Other	349	500	-	-	849
	<u>185,786</u>	<u>191,676</u>	<u>(2,423)</u>	<u>-</u>	<u>375,039</u>

BRITISH MUSLIM HERITAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Restricted funds

(Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Project for Ladies Focus Groups	5,179	-	(5,179)	-	-
GMP and BMHC Tackling Hate Crime Project Overseas	3,315	-	(3,315)	-	-
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)	-	-
A 1000 Stories of Sacrifice exhibition	1,555	-	(1,555)	-	-
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 Project	14,650	15,000	(10,500)	-	19,150
Glass door reception	-	350,000	-	(214,876)	135,124
Youth Mental Health Empowerment Initiative	-	8,250	-	-	8,250
Other	761	500	(912)	-	349
	<u>257,588</u>	<u>406,688</u>	<u>(263,614)</u>	<u>(214,876)</u>	<u>185,786</u>

18 Unrestricted funds

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

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	<u>11,256,654</u>	<u>1,463,185</u>	<u>(1,371,083)</u>	<u>-</u>	<u>11,348,756</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	<u>10,598,201</u>	<u>1,351,627</u>	<u>(908,050)</u>	<u>214,876</u>	<u>11,256,654</u>

BRITISH MUSLIM HERITAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	11,447,020	-	11,447,020
Current assets/(liabilities)	222,240	375,039	597,279
Long term liabilities	(320,504)	-	(320,504)
	<u>11,348,756</u>	<u>375,039</u>	<u>11,723,795</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	11,516,671	-	11,516,671
Current assets/(liabilities)	26,784	185,786	212,570
Long term liabilities	(286,801)	-	(286,801)
	<u>11,256,654</u>	<u>185,786</u>	<u>11,442,440</u>

20 Related party transactions

As at 31 December 2024, the charity owed £71,064 (2023: £121,559) 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 (2023: £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 (2023: £NIL) was receivable from BMHC Services Ltd. During the year British Muslim Heritage Centre advanced sum of £NIL (2023 :£NIL).

Manchester Islamic Educational Trust (MIET) is related to BMHC because the charity is under common control of the trustees. At 31 December 2024, MIET owed £187,497 (2023: £37,497) to BMHC having advanced a further £150,000 during the year. This amount is interest free, repayable on demand and classified in debtors due within one year.

BRITISH MUSLIM HERITAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

21	Cash generated from operations	2024	2023
		£	£
	Surplus for the year	281,355	586,651
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	194,533	192,575
	Movements in working capital:		
	(Increase) in debtors	(122,877)	(48,398)
	(Decrease) in creditors	(131,357)	(174,088)
	(Decrease) in deferred income	(14,925)	(104,717)
	Cash generated from operations	206,729	452,023
22	Analysis of changes in net funds		
		At 1 January 2024	Cash flows At 31 December 2024
		£	£
	Cash at bank and in hand	375,320	31,789
	Loans falling due within one year	(121,559)	(71,500)
		253,761	335,609