

THE ARABIC CHURCH IN MANCHESTER

England & Wales · Charity number 1112450

Details

Other names	ARABIC ASSEMBLY OF GOD CHURCH MANCHESTER
Status	Registered
Legal form	Other
Registered	2005-12-08
Register	View on the Charity Commission register

Contact

Address	1 Meadowbrook Close Lostock Bolton BL6 4HX
Phone	01942819157
Website	www.acfm.co.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE TENETS OF FAITH.

Activities: The Arabic Church in Manchester is committed to enabling as many people as possible to worship at our church and to become part of the parish community.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE. GREATER MANCHESTER AND BIRMINGHAM.
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£90,286	£79,191	-	-
2023-12-31	£95,667	£86,858	-	-
2022-12-31	£72,167	£70,290	-	-
2021-12-31	£63,390	£59,457	-	-
2020-12-31	£47,832	£53,929	-	-

Trustees

Name	Role	Appointed
Dr GAMAL GEORGE GREISS		
Dr SAMER MORGAN		
Dr SAMI EL-DAIEF		
Dr TAREK IBRAHIM		

THE ARABIC CHURCH IN MANCHESTER

England & Wales - Charity number 1112450

Accounts

Charity registration number: 1112450

The Arabic Church in Manchester

Annual Report and Financial Statements

for the Year Ended 31 December 2024

McGinty Demack
Chartered Certified Accountants
Vermont House
Bradley Lane
Standish
Wigan

WN6 0XF

The Arabic Church in Manchester
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The Arabic Church in Manchester
Reference and Administrative Details

Charity name	The Arabic Church in Manchester
Charity registration number	1112450
Principal office	C/O 9 Burnhill Court Standish Wigan WN6 0AN
Registered office	C/O 9 Burnhill Court Standish Wigan WN6 0AN
Trustees	Sami El - Daief Gamal George Greiss, Secretary Tarek Ibrahim, Treasurer Samer Morgan
Secretary	Gamal George Greiss, Secretary
Bankers	Nat West Bank 4 Standishgate Wigan WN1 2AG Barclays Bank plc Leicester LE87 2BB
Accountant	McGinty Demack Vermont House Bradley Lane Standish Wigan WN6 0XF

The Arabic Church in Manchester

Trustees' Report

The Arabic Church in Manchester

Report of the Trustees

For the Year Ended 31 December 2023

The Trustees present their report and the financial statements for the year ended 31 December 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, Governance and Management

The Charity is constituted by association. Also the selection of trustees is by election by the charity in its general meeting.

Objectives and Activities

To advance the Christian faith in accordance with the tenets of faith.

Public Benefit

The Arabic Church in Manchester is committed to enabling as many people as possible to worship at our church and to become part of the parish community.

Our services and worship put faith into practice through prayer and scripture, music and sacrament. When planning our activities for the year the Trustees have considered the Commissions guidance on public benefit and in particular the specific guidance on charities for the advantage of religion. In particular we try to enable ordinary people to live out their faith as part of our community through:

Worship and prayer; learning about the Gospel and developing their Christian faith. Provision of pastoral care for people within the area.

To facilitate this work it is important that we have a pastor to provide guidance not only to members of the church but to the wider community.

We also use our funds on other ways to provide support for our members and members of the community by way of Sunday School teaching for children and young adults, the provision of food twice monthly to church members and visitors of all faith and the provision of weekly bible study and prayer.

This year once again we provided funds for attendance at a conference where both Christians and non-Christians attend which guides people in faith and provides an arena for discussion of the role of faith and worship in peoples lives.

Achievements and Performance

The Charity is keen to offer a range of services during the week and over the course of the year that our members and members of the wider community find both beneficial and spiritually fulfilling. This year we have been able to offer weekly bible study in the church and weekly prayer meetings. We have also provided Sunday School teaching for children and young adults to introduce to them the tenets of faith. Helping those in need is a demonstration of our faith and during the year we have provided food twice monthly to church members and visitors of all faith.

Financial Review

The Charity does not hold funds as a specific reserve as it has not built up sufficient capital to enable it to do this. The money held by the Charity is in a readily available form to be used where appropriate to further its objectives.

The Arabic Church in Manchester

Trustees' Report

Report of the Trustees

For the Year Ended 31 December 2023

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to Charities in England and Wales require the Trustees to prepare financial statements for each year, which give a true and fair view of the Charity and of the incoming resources and application of resources of the Charity 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;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 proper accounting records which 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 Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. 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.

Approved by the Trustees on 29 May 2025 and signed on their behalf by:

.....
Gamal George Greiss
Trustee

.....
Tarek Ibrahim
Trustee

Independent Examiner's Report to the Trustees of The Arabic Church in Manchester

I report on the accounts of the Trust for the year ended 31 December 2024, which are set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
McGinty Demack
Chartered Certified Accountants

29 May 2025

Vermont House
Bradley Lane
Standish
Wigan
WN6 0XF

The Arabic Church in Manchester
Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	90,286	90,286	95,667
Total incoming resources		<u>90,286</u>	<u>90,286</u>	<u>95,667</u>
Resources expended				
Costs of generating funds				
Costs of generating voluntary income	3	80,618	80,618	103,687
Total resources expended		<u>80,618</u>	<u>80,618</u>	<u>103,687</u>
Net movements in funds		9,668	9,668	(8,020)
Reconciliation of funds				
Total funds brought forward		88,264	88,264	96,284
Total funds carried forward		<u>97,932</u>	<u>97,932</u>	<u>88,264</u>

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 7 to 13 form an integral part of these financial statements.

The Arabic Church in Manchester
Balance Sheet as at 31 December 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	7		149,282		147,365
Current assets					
Cash at bank and in hand		6,418		3,433	
Creditors: Amounts falling due within one year	8	(1,125)		(1,046)	
Net current assets			5,293		2,387
Total assets less current liabilities			154,575		149,752
Creditors: Amounts falling due after more than one year	9		(56,643)		(61,488)
Net assets			97,932		88,264
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			97,932		88,264
Total charity funds			97,932		88,264

Approved by the Board on 29 May 2025 and signed on its behalf by:

.....

Gamal George Greiss
Trustee

.....

Tarek Ibrahim
Trustee

The notes on pages 7 to 13 form an integral part of these financial statements.

The Arabic Church in Manchester

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

Fund accounting policy

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

Further details of each fund are disclosed in note 12.

Incoming resources

Voluntary income including donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £0 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures & Fittings	25% reducing balance
Freehold interest in land and buildings (including heritage)	No depreciation

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

The Arabic Church in Manchester

Notes to the Financial Statements for the Year Ended 31 December 2024

..... *continued*

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Voluntary income

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations and legacies			
Donations	41,500	41,500	40,706
Gifts	26,583	26,583	13,693
Other income from charitable activities	22,179	22,179	41,209
Bank interest receivable	24	24	59
	<u>90,286</u>	<u>90,286</u>	<u>95,667</u>

The Arabic Church in Manchester

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

3 Total resources expended

	Donations and legacies	Total
	£	£
Direct costs		
Fundraising costs	5,500	5,500
Publicity costs	10,050	10,050
Other fundraising costs	4,004	4,004
Repairs and maintenance	1,019	1,019
Depreciation of tangible fixed assets	1,428	1,428
Employment costs	24,441	24,441
Establishment costs	14,561	14,561
Sundry and other costs	10,080	10,080
Motor expenses	6,685	6,685
Accountancy fees	825	825
Interest payable	2,005	2,005
	80,598	80,598
Support costs		
Establishment costs	20	20
	80,618	80,618

4 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

5 Net incoming/(outgoing) resources

Net incoming/(outgoing) resources is stated after charging:

	2024	2023
	£	£
Rent - operating leases	7,309	6,677
Depreciation of owned assets	1,428	789
	8,737	7,466

The Arabic Church in Manchester
Notes to the Financial Statements for the Year Ended 31 December 2024

..... *continued*

6 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2024	2023
	£	£
Wages and salaries	18,268	17,717
Social security	4,633	3,147
Other pension costs	1,540	1,461
	<u>24,441</u>	<u>22,325</u>

No employee received emoluments of more than £60,000 during the year (2023 - No. 0).

The Arabic Church in Manchester
Notes to the Financial Statements for the Year Ended 31 December 2024

..... *continued*

7 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 January 2024	145,000	12,257	157,257
Additions	-	3,345	3,345
As at 31 December 2024	145,000	15,602	160,602
Depreciation			
As at 1 January 2024	-	9,892	9,892
Charge for the year	-	1,428	1,428
As at 31 December 2024	-	11,320	11,320
Net book value			
As at 31 December 2024	145,000	4,282	149,282
As at 31 December 2023	145,000	2,365	147,365

8 Creditors: Amounts falling due within one year

	2024 £	2023 £
Other creditors	300	362
Accruals and deferred income	825	684
	1,125	1,046

The Arabic Church in Manchester
Notes to the Financial Statements for the Year Ended 31 December 2024

..... *continued*

9 Creditors: Amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	<u>56,643</u>	<u>61,488</u>

Included in the creditors are the following amounts due after more than five years:

	2024	2023
	£	£
After more than five years by instalments	<u>56,643</u>	<u>61,488</u>

10 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £1,540 (2023 - £1,461).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

The Arabic Church in Manchester
Notes to the Financial Statements for the Year Ended 31 December 2024

..... *continued*

11 Related parties

Controlling entity

The charity is controlled by the trustees.

12 Analysis of funds

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General Funds				
Unrestricted income fund 1	88,264	90,286	(80,618)	97,932

13 Net assets by fund

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£
Tangible assets	149,282	149,282	147,365
Current assets	6,418	6,418	3,433
Creditors: Amounts falling due within one year	(1,125)	(1,125)	(1,046)
Creditors: Amounts falling due after more than one year	(56,643)	(56,643)	(61,488)
Net assets	<u>97,932</u>	<u>97,932</u>	<u>88,264</u>

The Arabic Church in Manchester
Statement of financial activities by fund Year Ended 31 December 2024

	Unrestricted income fund 1 2024	Unrestricted income fund 1 2023
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	90,286	95,667
Total incoming resources	90,286	95,667
Resources expended		
Costs of generating funds		
Costs of generating voluntary income	80,618	103,687
Total resources expended	80,618	103,687
Net movements in funds	9,668	(8,020)
Reconciliation of funds		
Total funds brought forward	88,264	96,284
Total funds carried forward	97,932	88,264

This page does not form part of the statutory financial statements.

THE ARABIC CHURCH IN MANCHESTER

England & Wales - Charity number 1112450

Accounts

Charity registration number: 1112450

The Arabic Church in Manchester

Annual Report and Financial Statements

for the Year Ended 31 December 2023

McGinty Demack
Chartered Certified Accountants
Vermont House
Bradley Lane
Standish
Wigan

WN6 0XF

The Arabic Church in Manchester
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The Arabic Church in Manchester
Reference and Administrative Details

Charity name	The Arabic Church in Manchester
Charity registration number	1112450
Principal office	C/O 9 Burnhill Court Standish Wigan WN6 0AN
Registered office	C/O 9 Burnhill Court Standish Wigan WN6 0AN
Trustees	Sami El - Daief Gamal George Greiss, Secretary Tarek Ibrahim, Treasurer Samer Morgan
Secretary	Gamal George Greiss, Secretary
Bankers	Nat West Bank 4 Standishgate Wigan WN1 2AG Barclays Bank plc Leicester LE87 2BB
Accountant	McGinty Demack Vermont House Bradley Lane Standish Wigan WN6 0XF

The Arabic Church in Manchester

Trustees' Report

The Arabic Church in Manchester

Report of the Trustees

For the Year Ended 31 December 2023

The Trustees present their report and the financial statements for the year ended 31 December 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, Governance and Management

The Charity is constituted by association. Also the selection of trustees is by election by the charity in its general meeting.

Objectives and Activities

To advance the Christian faith in accordance with the tenets of faith.

Public Benefit

The Arabic Church in Manchester is committed to enabling as many people as possible to worship at our church and to become part of the parish community.

Our services and worship put faith into practice through prayer and scripture, music and sacrament. When planning our activities for the year the Trustees have considered the Commissions guidance on public benefit and in particular the specific guidance on charities for the advantage of religion. In particular we try to enable ordinary people to live out their faith as part of our community through:

Worship and prayer; learning about the Gospel and developing their Christian faith. Provision of pastoral care for people within the area.

To facilitate this work it is important that we have a pastor to provide guidance not only to members of the church but to the wider community.

We also use our funds on other ways to provide support for our members and members of the community by way of Sunday School teaching for children and young adults, the provision of food twice monthly to church members and visitors of all faith and the provision of weekly bible study and prayer.

This year once again we provided funds for attendance at a conference where both Christians and non-Christians attend which guides people in faith and provides an arena for discussion of the role of faith and worship in peoples lives.

Achievements and Performance

The Charity is keen to offer a range of services during the week and over the course of the year that our members and members of the wider community find both beneficial and spiritually fulfilling. This year we have been able to offer weekly bible study in the church and weekly prayer meetings. We have also provided Sunday School teaching for children and young adults to introduce to them the tenets of faith. Helping those in need is a demonstration of our faith and during the year we have provided food twice monthly to church members and visitors of all faith.

Financial Review

The Charity does not hold funds as a specific reserve as it has not built up sufficient capital to enable it to do this. The money held by the Charity is in a readily available form to be used where appropriate to further its objectives.

Report of the Trustees

The Arabic Church in Manchester

Trustees' Report

For the Year Ended 31 December 2023

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to Charities in England and Wales require the Trustees to prepare financial statements for each year, which give a true and fair view of the Charity and of the incoming resources and application of resources of the Charity 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;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 proper accounting records which 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 Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. 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.

Approved by the Trustees on 30 April 2024 and signed on their behalf by:

.....
Gamal George Greiss
Trustee

.....
Tarek Ibrahim
Trustee

Independent Examiner's Report to the Trustees of The Arabic Church in Manchester

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
McGinty Demack
Chartered Certified Accountants

30 April 2024

Vermont House
Bradley Lane
Standish
Wigan
WN6 0XF

The Arabic Church in Manchester
Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	95,667	95,667	72,167
Total incoming resources		<u>95,667</u>	<u>95,667</u>	<u>72,167</u>
Resources expended				
Costs of generating funds				
Costs of generating voluntary income	3	103,687	103,687	70,290
Total resources expended		<u>103,687</u>	<u>103,687</u>	<u>70,290</u>
Net movements in funds		(8,020)	(8,020)	1,877
Reconciliation of funds				
Total funds brought forward		<u>96,284</u>	<u>96,284</u>	<u>94,407</u>
Total funds carried forward		<u><u>88,264</u></u>	<u><u>88,264</u></u>	<u><u>96,284</u></u>

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 7 to 11 form an integral part of these financial statements.

The Arabic Church in Manchester
Balance Sheet as at 31 December 2023

		2023		2022	
Note	£	£	£	£	
Fixed assets					
Tangible assets	7		147,365		147,566
Current assets					
Cash at bank and in hand		3,433		16,627	
Creditors: Amounts falling due within one year	8	(1,046)		(2,460)	
Net current assets			2,387		14,167
Total assets less current liabilities			149,752		161,733
Creditors: Amounts falling due after more than one year	9		(61,488)		(65,449)
Net assets			88,264		96,284
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			88,264		96,284
Total charity funds			88,264		96,284

Approved by the Board on 30 April 2024 and signed on its behalf by:

.....
 Gamal George Greiss
 Trustee

.....
 Tarek Ibrahim
 Trustee

The notes on pages 7 to 11 form an integral part of these financial statements.

The Arabic Church in Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

Fund accounting policy

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

Further details of each fund are disclosed in note 12.

Incoming resources

Voluntary income including donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £0 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% reducing balance
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Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

The Arabic Church in Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

2 Voluntary income

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations and legacies			
Donations	40,706	40,706	40,634
Gifts	13,693	13,693	4,900
Other income from charitable activities	41,209	41,209	26,596
Bank interest receivable	59	59	37
	95,667	95,667	72,167

3 Total resources expended

	Donations and legacies £	Total £
Direct costs		
Fundraising costs	15,860	15,860
Publicity costs	6,700	6,700
Other fundraising costs	10,872	10,872
Repairs and maintenance	395	395
Depreciation of tangible fixed assets	789	789
Employment costs	22,325	22,325
Establishment costs	13,662	13,662
Office expenses	50	50
Sundry and other costs	10,251	10,251
Motor expenses	4,512	4,512
Accountancy fees	708	708
Legal and professional costs	15,546	15,546
Interest payable	2,005	2,005
	103,675	103,675
Support costs		
Establishment costs	12	12
	103,687	103,687

4 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

The Arabic Church in Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

..... *continued*

5 Net (outgoing)/incoming resources

Net (outgoing)/incoming resources is stated after charging:

	2023	2022
	£	£
Rent - operating leases	6,677	8,273
Depreciation of owned assets	789	856
	<u>6,677</u>	<u>8,273</u>

6 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2023	2022
	£	£
Wages and salaries	17,717	16,062
Social security	3,147	3,653
Other pension costs	1,461	642
	<u>22,325</u>	<u>20,357</u>

No employee received emoluments of more than £60,000 during the year (2022 - No. 0).

The Arabic Church in Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

7 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 January 2023	145,000	11,669	156,669
Additions	-	588	588
As at 31 December 2023	145,000	12,257	157,257
Depreciation			
As at 1 January 2023	-	9,103	9,103
Charge for the year	-	789	789
As at 31 December 2023	-	9,892	9,892
Net book value			
As at 31 December 2023	145,000	2,365	147,365
As at 31 December 2022	145,000	2,566	147,566

8 Creditors: Amounts falling due within one year

	2023 £	2022 £
Other creditors	362	1,800
Accruals and deferred income	684	660
	1,046	2,460

9 Creditors: Amounts falling due after more than one year

	2023 £	2022 £
Bank loans and overdrafts	61,488	65,449

Included in the creditors are the following amounts due after more than five years:

	2023 £	2022 £
After more than five years by instalments	61,488	65,449

The Arabic Church in Manchester

Notes to the Financial Statements for the Year Ended 31 December 2023

..... *continued*

10 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £1,461 (2022 - £642).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

11 Related parties

Controlling entity

The charity is controlled by the trustees.

12 Analysis of funds

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General Funds				
Unrestricted income fund 1	96,284	95,667	(103,687)	88,264
	96,284	95,667	(103,687)	88,264

13 Net assets by fund

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Tangible assets	147,365	147,365	147,566
Current assets	3,433	3,433	16,627
Creditors: Amounts falling due within one year	(1,046)	(1,046)	(2,460)
Creditors: Amounts falling due after more than one year	(61,488)	(61,488)	(65,449)
Net assets	88,264	88,264	96,284

The Arabic Church in Manchester
Statement of financial activities by fund Year Ended 31 December 2023

	Unrestricted income fund 1 2023	Unrestricted income fund 1 2022
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	95,667	72,167
Total incoming resources	<u>95,667</u>	<u>72,167</u>
Resources expended		
Costs of generating funds		
Costs of generating voluntary income	103,687	70,290
Total resources expended	<u>103,687</u>	<u>70,290</u>
Net movements in funds	(8,020)	1,877
Reconciliation of funds		
Total funds brought forward	<u>96,284</u>	<u>94,407</u>
Total funds carried forward	<u><u>88,264</u></u>	<u><u>96,284</u></u>

This page does not form part of the statutory financial statements.

THE ARABIC CHURCH IN MANCHESTER

England & Wales - Charity number 1112450

Accounts

Charity registration number: 1112450

The Arabic Church in Manchester

Annual Report and Financial Statements

for the Year Ended 31 December 2022

McGinty Demack
Chartered Certified Accountants
Vermont House
Bradley Lane
Standish
Wigan

WN6 0XF

The Arabic Church in Manchester
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The following page does not form part of the statutory financial statements:

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The Arabic Church in Manchester
Reference and Administrative Details

Charity name	The Arabic Church in Manchester
Charity registration number	1112450
Principal office	C/O 9 Burnhill Court Standish Wigan WN6 0AN
Registered office	C/O 9 Burnhill Court Standish Wigan WN6 0AN
Trustees	Sami El - Daief Gamal George Greiss, Secretary Tarek Ibrahim, Treasurer Samer Morgan
Secretary	Gamal George Greiss, Secretary
Bankers	Nat West Bank 4 Standishgate Wigan WN1 2AG Barclays Bank plc Leicester LE87 2BB
Accountant	McGinty Demack Vermont House Bradley Lane Standish Wigan WN6 0XF

The Arabic Church in Manchester

Trustees' Report

The Arabic Church in Manchester

Report of the Trustees

For the Year Ended 31 December 2021

The Trustees present their report and the financial statements for the year ended 31 December 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, Governance and Management

The Charity is constituted by association. Also the selection of trustees is by election by the charity in its general meeting.

Objectives and Activities

To advance the Christian faith in accordance with the tenets of faith.

Public Benefit

The Arabic Church in Manchester is committed to enabling as many people as possible to worship at our church and to become part of the parish community.

Our services and worship put faith into practice through prayer and scripture, music and sacrament. When planning our activities for the year the Trustees have considered the Commissions guidance on public benefit and in particular the specific guidance on charities for the advantage of religion. In particular we try to enable ordinary people to live out their faith as part of our community through:

Worship and prayer; learning about the Gospel and developing their Christian faith. Provision of pastoral care for people within the area.

To facilitate this work it is important that we have a pastor to provide guidance not only to members of the church but to the wider community.

We also use our funds on other ways to provide support for our members and members of the community by way of Sunday School teaching for children and young adults, the provision of food twice monthly to church members and visitors of all faith and the provision of weekly bible study and prayer.

This year once again we provided funds for attendance at a conference where both Christians and non-Christians attend which guides people in faith and provides an arena for discussion of the role of faith and worship in peoples lives.

Achievements and Performance

The Charity is keen to offer a range of services during the week and over the course of the year that our members and members of the wider community find both beneficial and spiritually fulfilling. This year we have been able to offer weekly bible study in the church and weekly prayer meetings. We have also provided Sunday School teaching for children and young adults to introduce to them the tenets of faith. Helping those in need is a demonstration of our faith and during the year we have provided food twice monthly to church members and visitors of all faith.

Financial Review

The Charity does not hold funds as a specific reserve as it has not built up sufficient capital to enable it to do this. The money held by the Charity is in a readily available form to be used where appropriate to further its objectives.

The Arabic Church in Manchester

Trustees' Report

Report of the Trustees

For the Year Ended 31 December 2021

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to Charities in England and Wales require the Trustees to prepare financial statements for each year, which give a true and fair view of the Charity and of the incoming resources and application of resources of the Charity 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;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 proper accounting records which 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 Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. 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.

Approved by the Trustees on 28 May 2023 and signed on their behalf by:

.....
Gamal George Greiss
Trustee

.....
Tarek Ibrahim
Trustee

Independent Examiner's Report to the Trustees of The Arabic Church in Manchester

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

.....
McGinty Demack
Chartered Certified Accountants

28 May 2023

Vermont House
Bradley Lane
Standish
Wigan
WN6 0XF

The Arabic Church in Manchester
Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	72,167	72,167	63,390
Total incoming resources		<u>72,167</u>	<u>72,167</u>	<u>63,390</u>
Resources expended				
Costs of generating funds				
Costs of generating voluntary income	3	70,290	70,290	59,457
Total resources expended		<u>70,290</u>	<u>70,290</u>	<u>59,457</u>
Net movements in funds		1,877	1,877	3,933
Reconciliation of funds				
Total funds brought forward		94,407	94,407	90,474
Total funds carried forward		<u>96,284</u>	<u>96,284</u>	<u>94,407</u>

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 7 to 12 form an integral part of these financial statements.

The Arabic Church in Manchester
Balance Sheet as at 31 December 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	7		147,566		146,625
Current assets					
Cash at bank and in hand		16,627		16,392	
Creditors: Amounts falling due within one year	8	<u>(2,460)</u>		<u>(660)</u>	
Net current assets			<u>14,167</u>		<u>15,732</u>
Total assets less current liabilities			161,733		162,357
Creditors: Amounts falling due after more than one year	9		<u>(65,449)</u>		<u>(67,950)</u>
Net assets			<u><u>96,284</u></u>		<u><u>94,407</u></u>
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			<u>96,284</u>		<u>94,407</u>
Total charity funds			<u><u>96,284</u></u>		<u><u>94,407</u></u>

Approved by the Board on 28 May 2023 and signed on its behalf by:

.....

Gamal George Greiss
Trustee

.....

Tarek Ibrahim
Trustee

The notes on pages 7 to 12 form an integral part of these financial statements.

The Arabic Church in Manchester

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

Fund accounting policy

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

Further details of each fund are disclosed in note 12.

Incoming resources

Voluntary income including donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Fixed assets

Individual fixed assets costing £0 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% reducing balance
---------------------	----------------------

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

The Arabic Church in Manchester

Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

2 Voluntary income

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations and legacies			
Donations	40,634	40,634	36,430
Gifts	4,900	4,900	4,820
Other income from charitable activities	26,596	26,596	22,138
Bank interest receivable	37	37	2
	72,167	72,167	63,390

3 Total resources expended

	Donations and legacies £	Total £
Direct costs		
Fundraising costs	5,000	5,000
Publicity costs	7,300	7,300
Other fundraising costs	7,601	7,601
Repairs and maintenance	393	393
Depreciation of tangible fixed assets	856	856
Employment costs	20,432	20,432
Establishment costs	10,233	10,233
Office expenses	225	225
Sundry and other costs	7,205	7,205
Motor expenses	8,344	8,344
Accountancy fees	684	684
Bank charges	12	12
Interest payable	2,005	2,005
	70,290	70,290

4 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

The Arabic Church in Manchester

Notes to the Financial Statements for the Year Ended 31 December 2022

..... *continued*

5 Net incoming resources

Net incoming resources is stated after charging:

	2022	2021
	£	£
Rent - operating leases	8,273	3,350
Depreciation of owned assets	856	542
	<u>8,273</u>	<u>3,350</u>

6 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2022	2021
	£	£
Wages and salaries	16,062	16,032
Social security	3,653	3,457
Other pension costs	642	964
	<u>20,357</u>	<u>20,453</u>

No employee received emoluments of more than £60,000 during the year (2021 - No. 0).

The Arabic Church in Manchester
Notes to the Financial Statements for the Year Ended 31 December 2022

..... *continued*

7 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 January 2022	145,000	9,872	154,872
Additions	-	1,797	1,797
As at 31 December 2022	<u>145,000</u>	<u>11,669</u>	<u>156,669</u>
Depreciation			
As at 1 January 2022	-	8,247	8,247
Charge for the year	-	856	856
As at 31 December 2022	<u>-</u>	<u>9,103</u>	<u>9,103</u>
Net book value			
As at 31 December 2022	<u>145,000</u>	<u>2,566</u>	<u>147,566</u>
As at 31 December 2021	<u>145,000</u>	<u>1,625</u>	<u>146,625</u>

8 Creditors: Amounts falling due within one year

	2022 £	2021 £
Other creditors	1,800	-
Accruals and deferred income	660	660
	<u>2,460</u>	<u>660</u>

The Arabic Church in Manchester
Notes to the Financial Statements for the Year Ended 31 December 2022

..... *continued*

9 Creditors: Amounts falling due after more than one year

	2022	2021
	£	£
Bank loans and overdrafts	<u>65,449</u>	<u>67,950</u>

Included in the creditors are the following amounts due after more than five years:

	2022	2021
	£	£
After more than five years by instalments	<u>65,449</u>	<u>67,950</u>

10 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £642 (2021 - £964).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

The Arabic Church in Manchester
Notes to the Financial Statements for the Year Ended 31 December 2022

..... *continued*

11 Related parties

Controlling entity

The charity is controlled by the trustees.

12 Analysis of funds

	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General Funds				
Unrestricted income fund 1	94,407	72,167	(70,290)	96,284

13 Net assets by fund

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
Tangible assets	147,566	147,566	146,625
Current assets	16,627	16,627	16,392
Creditors: Amounts falling due within one year	(2,460)	(2,460)	(660)
Creditors: Amounts falling due after more than one year	(65,449)	(65,449)	(67,950)
Net assets	<u>96,284</u>	<u>96,284</u>	<u>94,407</u>

The Arabic Church in Manchester
Statement of financial activities by fund Year Ended 31 December 2022

	Unrestricted income fund 1 2022	Unrestricted income fund 1 2021
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	72,167	63,390
Total incoming resources	72,167	63,390
Resources expended		
Costs of generating funds		
Costs of generating voluntary income	70,290	59,457
Total resources expended	70,290	59,457
Net movements in funds	1,877	3,933
Reconciliation of funds		
Total funds brought forward	94,407	90,474
Total funds carried forward	96,284	94,407

This page does not form part of the statutory financial statements.

THE ARABIC CHURCH IN MANCHESTER

England & Wales - Charity number 1112450

Accounts

Charity registration number: 1112450

The Arabic Church in Manchester

Annual Report and Financial Statements

for the Year Ended 31 December 2021

McGinty Demack
Chartered Certified Accountants
Vermont House
Bradley Lane
Standish
Wigan

WN6 0XF

The Arabic Church in Manchester
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--	----

The Arabic Church in Manchester
Reference and Administrative Details

Charity name	The Arabic Church in Manchester
Charity registration number	1112450
Principal office	C/O 9 Burnhill Court Standish Wigan WN6 0AN
Registered office	C/O 9 Burnhill Court Standish Wigan WN6 0AN
Trustees	Sami El - Daief Gamal George Greiss, Secretary Tarek Ibrahim, Treasurer Samer Morgan
Secretary	Gamal George Greiss, Secretary
Bankers	Nat West Bank 4 Standishgate Wigan WN1 2AG Barclays Bank plc Leicester LE87 2BB
Accountant	McGinty Demack Vermont House Bradley Lane Standish Wigan WN6 0XF

The Arabic Church in Manchester

Trustees' Report

The Arabic Church in Manchester

Report of the Trustees

For the Year Ended 31 December 2021

The Trustees present their report and the financial statements for the year ended 31 December 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, Governance and Management

The Charity is constituted by association. Also the selection of trustees is by election by the charity in its general meeting.

Objectives and Activities

To advance the Christian faith in accordance with the tenets of faith.

Public Benefit

The Arabic Church in Manchester is committed to enabling as many people as possible to worship at our church and to become part of the parish community.

Our services and worship put faith into practice through prayer and scripture, music and sacrament. When planning our activities for the year the Trustees have considered the Commissions guidance on public benefit and in particular the specific guidance on charities for the advantage of religion. In particular we try to enable ordinary people to live out their faith as part of our community through:

Worship and prayer; learning about the Gospel and developing their Christian faith. Provision of pastoral care for people within the area.

To facilitate this work it is important that we have a pastor to provide guidance not only to members of the church but to the wider community.

We also use our funds on other ways to provide support for our members and members of the community by way of Sunday School teaching for children and young adults, the provision of food twice monthly to church members and visitors of all faith and the provision of weekly bible study and prayer.

This year once again we provided funds for attendance at a conference where both Christians and non-Christians attend which guides people in faith and provides an arena for discussion of the role of faith and worship in peoples lives.

Achievements and Performance

The Charity is keen to offer a range of services during the week and over the course of the year that our members and members of the wider community find both beneficial and spiritually fulfilling. This year we have been able to offer weekly bible study in the church and weekly prayer meetings. We have also provided Sunday School teaching for children and young adults to introduce to them the tenets of faith. Helping those in need is a demonstration of our faith and during the year we have provided food twice monthly to church members and visitors of all faith.

Financial Review

The Charity does not hold funds as a specific reserve as it has not built up sufficient capital to enable it to do this. The money held by the Charity is in a readily available form to be used where appropriate to further its objectives.

Report of the Trustees

The Arabic Church in Manchester

Trustees' Report

For the Year Ended 31 December 2021

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to Charities in England and Wales require the Trustees to prepare financial statements for each year, which give a true and fair view of the Charity and of the incoming resources and application of resources of the Charity 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;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 proper accounting records which 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 Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. 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.

Approved by the Trustees on 9 March 2022 and signed on their behalf by:

.....
Gamal George Greiss
Trustee

.....
Tarek Ibrahim
Trustee

Independent Examiner's Report to the Trustees of The Arabic Church in Manchester

I report on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
McGinty Demack
Chartered Certified Accountants

9 March 2022

Vermont House
Bradley Lane
Standish
Wigan
WN6 0XF

The Arabic Church in Manchester
Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	63,390	63,390	39,990
Investment income	3	-	-	17
Other incoming resources	4	-	-	7,825
Total incoming resources		<u>63,390</u>	<u>63,390</u>	<u>47,832</u>
Resources expended				
Costs of generating funds				
Costs of generating voluntary income	5	59,457	59,457	-
Governance costs	5	-	-	19,059
Other resources expended	5	-	-	34,870
Total resources expended		<u>59,457</u>	<u>59,457</u>	<u>53,929</u>
Net movements in funds		3,933	3,933	(6,097)
Reconciliation of funds				
Total funds brought forward		90,474	90,474	96,571
Total funds carried forward		<u>94,407</u>	<u>94,407</u>	<u>90,474</u>

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 7 to 12 form an integral part of these financial statements.

The Arabic Church in Manchester
Balance Sheet as at 31 December 2021

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible assets	9		146,625		146,567
Current assets					
Cash at bank and in hand		16,392		15,042	
Creditors: Amounts falling due within one year	10	<u>(660)</u>		<u>(660)</u>	
Net current assets			<u>15,732</u>		<u>14,382</u>
Total assets less current liabilities			162,357		160,949
Creditors: Amounts falling due after more than one year	11		<u>(67,950)</u>		<u>(70,475)</u>
Net assets			<u><u>94,407</u></u>		<u><u>90,474</u></u>
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			<u>94,407</u>		<u>90,474</u>
Total charity funds			<u><u>94,407</u></u>		<u><u>90,474</u></u>

Approved by the Board on 9 March 2022 and signed on its behalf by:

.....
 Gamal George Greiss
 Trustee

.....
 Tarek Ibrahim
 Trustee

The notes on pages 7 to 12 form an integral part of these financial statements.

The Arabic Church in Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

Fund accounting policy

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

Further details of each fund are disclosed in note 14.

Incoming resources

Voluntary income including donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets

Individual fixed assets costing £0 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% reducing balance
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Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

The Arabic Church in Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

..... *continued*

2 Voluntary income

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donations and legacies			
Donations	36,430	36,430	25,740
Gifts	4,820	4,820	9,245
Other income from charitable activities	22,138	22,138	5,005
Bank interest receivable	2	2	-
	63,390	63,390	39,990

3 Investment income

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Bank interest receivable	-	-	17
	-	-	17

4 Other incoming resources

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Other income			
Donations	-	-	1,235
Other income from charitable activities	-	-	6,590
	-	-	7,825

The Arabic Church in Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

..... *continued*

5 Total resources expended

	Donations and legacies	Total
	£	£
Direct costs		
Fundraising costs	4,385	4,385
Publicity costs	5,101	5,101
Other fundraising costs	12,595	12,595
Repairs and maintenance	400	400
Depreciation of tangible fixed assets	542	542
Employment costs	20,668	20,668
Establishment costs	8,016	8,016
Office expenses	67	67
Sundry and other costs	3,587	3,587
Motor expenses	1,460	1,460
Accountancy fees	630	630
Interest payable	2,006	2,006
	59,457	59,457

6 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

7 Net incoming/(outgoing) resources

Net incoming/(outgoing) resources is stated after charging:

	2021	2020
	£	£
Rent - operating leases	3,350	2,850
Depreciation of owned assets	542	522
	3,892	3,372

The Arabic Church in Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

..... *continued*

8 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2021	2020
	£	£
Wages and salaries	16,032	5,447
Social security	3,457	240
Other pension costs	964	241
	<u>20,453</u>	<u>5,928</u>

No employee received emoluments of more than £60,000 during the year (2020 - No. 0).

The Arabic Church in Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

..... continued

9 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 January 2021	145,000	9,272	154,272
Additions	-	600	600
As at 31 December 2021	145,000	9,872	154,872
Depreciation			
As at 1 January 2021	-	7,705	7,705
Charge for the year	-	542	542
As at 31 December 2021	-	8,247	8,247
Net book value			
As at 31 December 2021	145,000	1,625	146,625
As at 31 December 2020	145,000	1,567	146,567

10 Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	660	660

11 Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Bank loans and overdrafts	67,950	70,475

Included in the creditors are the following amounts due after more than five years:

	2021 £	2020 £
After more than five years by instalments	67,950	70,475

The Arabic Church in Manchester

Notes to the Financial Statements for the Year Ended 31 December 2021

..... *continued*

12 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £964 (2020 - £241).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

13 Related parties

Controlling entity

The charity is controlled by the trustees.

14 Analysis of funds

	At 1 January 2021	Incoming resources	Resources expended	At 31 December 2021
	£	£	£	£
General Funds				
Unrestricted income fund 1	90,474	63,390	(59,457)	94,407
	<u>90,474</u>	<u>63,390</u>	<u>(59,457)</u>	<u>94,407</u>

15 Net assets by fund

	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£
Tangible assets	146,625	146,625	146,567
Current assets	16,392	16,392	15,042
Creditors: Amounts falling due within one year	(660)	(660)	(660)
Creditors: Amounts falling due after more than one year	(67,950)	(67,950)	(70,475)
Net assets	<u>94,407</u>	<u>94,407</u>	<u>90,474</u>

The Arabic Church in Manchester
Statement of financial activities by fund Year Ended 31 December 2021

	Unrestricted income fund 1 2021 £	Unrestricted income fund 1 2020 £
Incoming resources		
Incoming resources from generated funds		
Voluntary income	63,390	39,990
Investment income	-	17
Other incoming resources	-	7,825
Total incoming resources	<u>63,390</u>	<u>47,832</u>
Resources expended		
Costs of generating funds		
Costs of generating voluntary income	59,457	-
Governance costs	-	19,059
Other resources expended	-	34,870
Total resources expended	<u>59,457</u>	<u>53,929</u>
Net movements in funds	3,933	(6,097)
Reconciliation of funds		
Total funds brought forward	<u>90,474</u>	<u>96,571</u>
Total funds carried forward	<u><u>94,407</u></u>	<u><u>90,474</u></u>

This page does not form part of the statutory financial statements.