

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**

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

		Unrestricted Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£
<b>Incoming resources</b>				
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>
<b>Resources expended</b>				
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)
<b>Reconciliation of funds</b>				
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	£	£
<b>Fixed assets</b>			
Tangible assets	9	146,625	146,567
<b>Current assets</b>			
Cash at bank and in hand		16,392	15,042
<b>Creditors: Amounts falling due within one year</b>	10	(660)	(660)
<b>Net current assets</b>		<u>15,732</u>	<u>14,382</u>
<b>Total assets less current liabilities</b>		162,357	160,949
<b>Creditors: Amounts falling due after more than one year</b>	11	(67,950)	(70,475)
<b>Net assets</b>		<u><u>94,407</u></u>	<u><u>90,474</u></u>
<b>The funds of the charity:</b>			
<b>Unrestricted funds</b>			
Unrestricted income funds		<u>94,407</u>	<u>90,474</u>
<b>Total charity funds</b>		<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 £
<b>Donations and legacies</b>			
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	-
	<u>63,390</u>	<u>63,390</u>	<u>39,990</u>

#### 3 Investment income

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Bank interest receivable	<u>-</u>	<u>-</u>	<u>17</u>

#### 4 Other incoming resources

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

## 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
	£	£
<b>Direct costs</b>		
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
	<u>59,457</u>	<u>59,457</u>

#### 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	<u>542</u>	<u>522</u>

## **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:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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 £
<b>Cost</b>			
As at 1 January 2021	145,000	9,272	154,272
Additions	-	600	600
As at 31 December 2021	<u>145,000</u>	<u>9,872</u>	<u>154,872</u>
<b>Depreciation</b>			
As at 1 January 2021	-	7,705	7,705
Charge for the year	-	542	542
As at 31 December 2021	<u>-</u>	<u>8,247</u>	<u>8,247</u>
<b>Net book value</b>			
As at 31 December 2021	<u>145,000</u>	<u>1,625</u>	<u>146,625</u>
As at 31 December 2020	<u>145,000</u>	<u>1,567</u>	<u>146,567</u>

### 10 Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>660</u>	<u>660</u>

### 11 Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Bank loans and overdrafts	<u>67,950</u>	<u>70,475</u>

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

	2021 £	2020 £
After more than five years by instalments	<u>67,950</u>	<u>70,475</u>

## 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
	£	£	£	£
<b>General Funds</b>				
Unrestricted income fund 1	90,474	63,390	(59,457)	94,407

#### 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	94,407	94,407	90,474

**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  £
<b>Incoming resources</b>		
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>
<b>Resources expended</b>		
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)
<b>Reconciliation of funds</b>		
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>

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