

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 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 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

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

		Unrestricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£
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	(2,460)	(660)
Net current assets		14,167	15,732
Total assets less current liabilities		161,733	162,357
Creditors: Amounts falling due after more than one year	9	(65,449)	(67,950)
Net assets		96,284	94,407
The funds of the charity:			
Unrestricted funds			
Unrestricted income funds		96,284	94,407
Total charity funds		96,284	94,407

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
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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 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
	<u>72,167</u>	<u>72,167</u>	<u>63,390</u>

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
	<u>70,290</u>	<u>70,290</u>

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	96,284	96,284	94,407

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	<u>72,167</u>	<u>63,390</u>
Resources expended		
Costs of generating funds		
Costs of generating voluntary income	70,290	59,457
Total resources expended	<u>70,290</u>	<u>59,457</u>
Net movements in funds	1,877	3,933
Reconciliation of funds		
Total funds brought forward	<u>94,407</u>	<u>90,474</u>
Total funds carried forward	<u><u>96,284</u></u>	<u><u>94,407</u></u>

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