

CHARITY REGISTERED NUMBER:1130211

AL-MANAR CENTRE TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

BOBAT ARIF & CO.
CHARTERED CERTIFIED ACCOUNTANTS
UNIT 10A, THE 1929 SHOP
MERTON ABBEY MILLS
18 WATERMILL WAY
LONDON
SW19 2RD

AL-MANAR CENTRE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 1130211

Trustees: Mr Barak Albayaty
Mr Abdelati Fergani
Dr Nasir Gourashi
Mr Kamal Al-Idrisy

Registered Office: 2-4 Glynrhondda Street
Cardiff
CF24 4AN

Accountants: Bobat Arif & Co.
Chartered Certified Accountants
Unit 10A, The 1929 Shop
Merton Abbey Mills
18 Watermill Way
London
SW19 2RD

Bankers: HSBC Bank Plc

AL-MANAR CENTRE TRUST
FOR THE YEAR ENDED 31 DECEMBER 2021

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INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF AL-MANAR CENTRE TRUST
FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the accounts which are set out on pages 5 to 12.

Respective responsibilities of the Trustees

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period 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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Y G.M.Bobat FCCA
Bobat Arif & Co.
Chartered Certified Accountants
Unit 10A, The 1929 Shop
Merton Abbey Mills
18 Watermill Way
London
SW19 2RD

Dated: 24 October 2022

AL-MANAR CENTRE TRUST
REPORT OF THE
FOR THE YEAR ENDED 31 DECEMBER 2021

The Charities Act 2011, together with the financial statements for the period, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated 21 May 2009

Organisation

The board of trustees meet quarterly to administer the charity whilst day to day duties are delegated to the appropriate staff under the managing trustee, Mr barak Albayat.

Related parties

There are no related parties that require disclosure.

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The Charitable Trust's objects are to promote the study and practice of the Islamic faith both in the United Kingdom and throughout the world; to advance religious education in accordance with the doctrines and practices of the Islamic faith. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable trust should undertake. The charitable trust's main activities are:

- > To provide a centre at which members of the public can advance their education in the knowledge of Islam;
- > To help relieve poverty, sickness and distress in peoples of the Islamic faith;
- > To provide educational activities to those of the Islamic faith.

Achievements and performance

As we sailed through the post COVID-19 pandemic period, the Al-Manar Centre Trust has continued in its mission, working to achieve its objectives through a variety of activities aiming at satisfying the needs of its various stakeholders. The effects of the pandemic on people lead them to an understandably cautious attitude getting back to visit public places like our centre and to participate in gatherings, such as congregational prayers, lectures and their likes.

This is why we adapted ourselves to continue running regular programmes indoors as well as via online platforms.

Our 'Community Support' services continued to play a positive role, helping members of our Cardiff society at large.

The following were some of the outstanding events during the course of the year 2021:

Ramadan Educational Clips

HMPS Cardiff recorded Educational Clips about the fasting month of Ramadan, in collaboration with Al-Manar Centre. Two of the Muslim chaplains who works for HMPS recorded the clips under the supervision of HMP Cardiff Chaplaincy.



**Ramadan
Clips
By HMPS**



‘Eid Celebrations

Celebrating the two occasions of ‘Eid is amongst the most important activities of our charity. As it happened, the occasion of ‘Eid-ul Fitr occurred whilst outdoor public gatherings were still not permitted. We managed to celebrate ‘Eid-ul Fitr indoors, despite the limitations of the enforced ‘Social-Distancing’ at that time.

When it was time for ‘Eid-ul Adha it was a double celebration, celebrating ‘Eid as well as the complete end of the pandemic precautionary measures. We were successful in holding the ‘Eid in the Park’ event at the Marl playing fields.



**Celebrating
The Two
‘Eids**



Keep Cathays Tidy!

Part of our contribution to the wellbeing of our local community, the Al-Manar Centre holds the ‘**Neighbourhood Clean-up**’, an activity which has been repeatedly organised by the charity for about six years now. This activity was previously taken to the wider community when the charity joined members of other faith groups, local councilors and other volunteers, led by Mr. Paulus Thurlbeck to launch the ‘**Keep Cathays Tidy**’ initiative. A number of Al-Manar Centre’s volunteers joined in the litter picking activity of neighbouring streets in Cathays.

A short video clip about the ‘Keep Cathays Tidy’ initiative is found via this link:

<https://www.dropbox.com/s/wy9vw5kyik1mtt4/Keep%20Cathays%20Tidy.mp4?dl=0>



Welcoming non-Muslim Visitors

Al-Manar Centre doors are open to welcome visitors from our beautifully diverse Cardiff community. It is considered as part of our charity’s efforts to enhance community cohesion. A presentation to introduce the charity and its programmes and services is usually delivered by our Trustee Chairman, followed by a brief presentation on basic Islamic beliefs and values, presented by a member of our volunteers’ team. The visit would end with entertaining our guests with a mid-eastern lunch.



Visitors
Are
Welcome



Indoor Social Events

Volunteers are one of the most important assets of any charity. We are very proud of our volunteers and every now and then we organise get-together social events, in recognition of their efforts in helping our charity with its various activities.

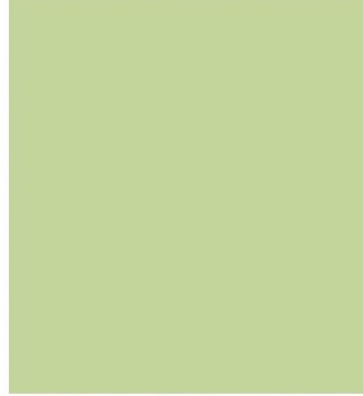


Indoor
Social
Events



Community Outings

Organising further activities to help community members getting back to life normalities, was one of the duties our charity has undertaken. Community picnics was amongst such outdoor activities, where members of our community got together enjoying back our beautiful Welsh parks.



**Community
Outdoor
Gatherings**



Youth Outings

It was also important to provide for the youth's needs post the COVID-19 restrictions. So, they had their fair share of the outdoor activities' enjoyment. It is so pleasing to see our youngsters engaged positively in such social activities. Indeed, it's a 'win-win' outcome!



Outings For The Youth



Youth Indoor Activities

Focusing on fulfilling the various needs of the youth is one of our charity's priorities, proportionate to our resources of course. Besides the above mentioned outdoor activities, we provide indoor educational, as well as recreational programmes.



Youth Indoor Activities



Helping The Poor

The Charity continued its commitment to support the less fortunate members of our community at large through various activities, some of which are:

- The Weekly Food Parcels, which was originally started as an 'Emergency Food Parcels Service for the Elderly' during the COVID-19 crisis. Our charity continued to offer these weekly parcels to needy people, some of which are delivered to their addresses by members of our volunteers' team.
- Al-Manar's Foodbank is another community support activity; where a special budget is allocated for providing 'Emergency Food Parcels' that get distributed to the holders of Al-Manar's Foodbank vouchers, which are usually handed out to the needy people of Cardiff through partnerships with other charities caring for such people, such as BAWSO and the Homeless & Refugee Support Team.

foodbank
HELPING LOCAL PEOPLE IN CRISIS
SINCE 2014

Al-Manar Centre's foodbank vouchers are available from:

- BAWSO
PO Box 1157, Cardiff, CF11 1XQ TEL: 02920644632
- POBL Care & Support in Cardiff
1st Floor, Fountain House, Fountain Lane, Cardiff

IF YOU ARE OVER 60 YRS OLD, LIVING ALONE, HAVE NO ACCESS TO SERVICES AND IN NEED OF A FOOD PARCEL, PLEASE TEXT 'HELP' TO: 0745 400 8803

Helping The Needy

AL-MANAR CENTRE'S COMMUNITY SUPPORT COVID - 19 RESPONSE
STAY ALERT. CONTROL THE VIRUS. SAVE LIVES.

"THE MOST BELOVED PEOPLE TO GOD ARE THOSE WHO ARE MOST BENEFICIAL TO PEOPLE."
PROPHET MOHAMMAD

al_manarcentre_cardiff AlManarCentreCardiff
Al-Manar Centre-Cardiff 0745 400 8803

Online Programmes

Throughout the long months of the pandemic lockdown, we were forced to adapt to deliver our educational programmes via digital platforms, such as the YouTube and Zoom apps. Some of those programmes were kept going online, even after the lockdown was over, in order to maintain reaching out to a wider range of beneficiaries.



A Huge Thank You!

We are grateful to all members of our community for their continued support. A special and huge thank you to members of our volunteers' team, who have played a great role to enable their Al-Manar Centre to continue in its mission and succeed to achieve delivering all the aforementioned.

All praises are due to Almighty God for His continued mercy upon us. May He ('azza wa-jalla / glorified is He) preserve us and empower us to serve our diverse community.

The Board of Trustees

Financial review

AL-MANAR CENTRE TRUST

REPORT OF THE (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately 3 to 6 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to any emergency which may arise anytime. Unrestricted funds were maintained at this level throughout the year.

Accounting and reporting 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).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a 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 accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 24 October 2022 signed on its behalf by:



.....
Dr Nasir Gourashi
Trustee

AL-MANAR CENTRE TRUST

BALANCE SHEET

AT 31 DECEMBER 2021

	Note	2021	2020
		£	£
Tangible fixed assets			
Tangible assets	3	109	145
Current assets			
Debtors	4	797	1,497
Bank Accounts		193,869	150,300
		<u>194,666</u>	<u>151,797</u>
Creditors			
Amounts falling due within one year	5	<u>5,568</u>	<u>2,260</u>
Net current assets		189,098	149,537
Total assets less current liabilities		<u>189,207</u>	<u>149,682</u>
Net assets		<u>£189,207</u>	<u>£149,682</u>
Capital funds			
Unrestricted funds		189,207	149,682
Total funds		<u>£189,207</u>	<u>£149,682</u>

Approved by the trustees on 24 October 2022 and signed on its behalf.



.....
Barak Albayaty
Trustee

The annexed notes form part of these financial statements.

AL-MANAR CENTRE TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrest'd Funds £	Rest'd Income Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources				
Incoming Resources from generated funds:				
Voluntary income	106,506	4,058	110,564	88,069
Other incoming resources	26,508	0	26,508	31,743
Total incoming resources	<u>133,014</u>	<u>4,058</u>	<u>137,072</u>	<u>119,812</u>
Resources expended				
Costs of charitable activities	74,249	0	74,249	53,960
Governance costs	19,240	4,058	23,298	21,876
Total resources expended	<u>93,489</u>	<u>4,058</u>	<u>97,547</u>	<u>75,836</u>
Net movement in funds	39,525	0	39,525	43,976
Total funds brought forward	<u>£149,682</u>	<u>£ 0</u>	<u>£149,682</u>	<u>105,706</u>
Total funds carried forward	<u>£189,207</u>	<u>£ 0</u>	<u>£189,207</u>	<u>£149,682</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

AL-MANAR CENTRE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 DECEMBER 2021

	2021		2020	
	£	£	£	£
General Fund				
Balance B/fwd	149,682		105,706	
Surplus for the period	39,525		43,976	
	<hr/>	189,207	<hr/>	149,682
Restricted Income Fund				
Voluntary Income from generated funds	4,058		5,977	
Distribution of restricted funds	(4,058)		(5,977)	
	<hr/>	0	<hr/>	0
Total funds at 31 December 2021		<hr/> £189,207 <hr/>		<hr/> £149,682 <hr/>

AL-MANAR CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16/7/14, the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and applicable regulations.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures and Fittings - 25 % per annum on reducing balance

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

AL-MANAR CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

2. Staff costs

The average number of persons employed by the company, including director, during the period was as follows:

	2021	2020
Administration	1	1
Imam	1	1
Teachers	2	2
Charitable activities	2	2
	—	—
	6	6
	=	=

3. Tangible fixed assets

	Plant and Machinery £
Cost:	
At 1 January 2021	3,728
At 31 December 2021	3,728
Depreciation:	
At 1 January 2021	3,583
Charge for the period	36
At 31 December 2021	3,619
Net book value:	
At 31 December 2021	£ 109
At 31 December 2020	£ 145

AL-MANAR CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

4. Debtors and prepayments

Amounts falling due within one year:

	2021	2020
	£	£
Prepayments and Accrued Income	797	1,497
	<u> </u>	<u> </u>

5. Creditors

Amounts falling due within one year:-

	2021	2020
	£	£
Other Taxes & PAYE	0	710
Accrued Expenses	5,568	1,550
	<u> </u>	<u> </u>
	£ 5,568	£ 2,260
	<u> </u>	<u> </u>

The External Charities Collections are funds held on behalf of Charities who visited us to raise funds for their charity, not connected to us, and these funds are not included in charity income.

6. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year 31 December 2020.

7. Gift in Kind

The charity receives a gift in kind in the form of rental income from an Operating Lease residential property. The lease is on a 5 year term. The gross rental income during the year was £28,271 (2020: £28,806) and is included in Incoming Resources from Generated Funds.

AL-MANAR CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

8. **Incoming resources**

	Unrest'd Funds 2021 £	Rest'd Income Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Voluntary income				
Donations	106,506	0	106,506	82,092
Voluntary Income from generated funds	0	4,058	4,058	5,977
	<hr/> 106,506	<hr/> 4,058	<hr/> 110,564	<hr/> 88,069
Other incoming resources				
Covid Income - Grant	0	0	0	5,000
Covid Income - Furlough Grant	24,485	0	24,485	26,743
Gift Aid	2,023	0	2,023	0
	<hr/> 26,508	<hr/> 0	<hr/> 26,508	<hr/> 31,743

9. **Costs of charitable activities**

	2021 £	2021 £	2020 £
Print, Post & Stationery	26		0
Salaries	41,685		31,463
Water rates	171		1,888
Light & Heat	5,654		5,744
Telephone & Internet	1,284		1,317
Photocopy Machine	599		0
Building Repairs	19,120		7,615
Administration costs	1,332		1,790
Insurance	826		814
Depreciation	36		48
Sports & Outings	2,743		0
Arabic & English Educational services	773		3,281
	<hr/>	<hr/> 74,249	<hr/> 53,960

AL-MANAR CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

10. Governance costs	2021	2021	2020
	£	£	£
Salaries	17,473		13,428
Social Security costs	337		280
Accountancy & Independent Report	1,300		1,300
Covid costs	130		891
	<hr/>		<hr/>
		19,240	15,899
		<hr/>	<hr/>

