

CHARITY REGISTERED NUMBER:1130211

AL-MANAR CENTRE TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022

CONTENTS

	Page
Charity - Examiners report	1
Trustees' report	3
Balance sheet	5
Statement of financial activities	6
Schedule of funds	7
Notes	8

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF AL-MANAR CENTRE TRUST
FOR THE YEAR ENDED 31 DECEMBER 2022

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

Respective responsibilities of the

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: 29 October 2023

AL-MANAR CENTRE TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

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 21st 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 Albayaty.

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

The Al-Manar Centre Trust has progressed in its mission, to achieve its objectives through a spectrum of activities aiming at satisfying the needs of its various stakeholders, in line with its vision and '*Aspiring Towards a Proactive Community*'. In addition to regular programmes, some of which are weekly, monthly or seasonal, the following were some of the outstanding events during the year 2022:

Educational Programmes

The charity continued its educational programmes, to satisfy the needs of the various segments of the community. Most of such programmes are usually held on our premises, however a few programmes are delivered online, to enable beneficiaries who are unable to come to our centre.



Kids Activities

The Al-Manar Centre strives to offer beneficial activities to kids of various ages. Such activities are mostly fun programmes run within the safe environment of the centre. They are usually organised during school holidays.



Community Support Activities

Keeping up with its commitment to encourage members of the Muslim community to be of service to the wider community, as well as contributing towards maintaining a clean environment for all, the charity organises the 'Neighbourhood Clean-up' activity, every now and then.



Welcoming School Visits

The charity welcomes schools wishing to visit the centre. Such visits often help in complimenting the RE pupils receives at their schools. It's also an opportunity for them to discover what goes on inside a mosque!



Open Day

The Al-Manar Centre organised an Open Day event at the Centre. It was in harmony with the #Visit My Mosque campaign, a national initiative by the Muslim Council of Britain, where mosques and Islamic Centres throughout the UK open their doors to the wider community. ITV News Wales covered this event, which was a bonus added to what was achieved on the day: <https://fb.watch/nZC1e-HFYW/>



Bridge Building

Al-Manar Centre is keen on maintaining a good work relationship with local governmental agencies. We have welcomed two visiting delegations from HMPS in Wales and another delegation from the local PCSO, during this year. An introductory presentation is usually shown to the visitors, outlining the charity's services and contributions to the society at large. The programme also includes discussions on improving relations, for the sake of common good.



Ramadaan at Al-Manar Centre

The month of Ramadaan is a season of achieving higher levels of compassion. One of the means usually offered to our community members to achieve that goal, is to ask for their donations to enable the charity offering the free meals, usually distributed to those with limited incomes, such as asylum seekers, so that they break their fast at sunset times during the month. Community dinners were also served at weekends.



Come Dine With Us

The 'Come dine With Us' is an open invite to neighbours and the Cardiff community at large, offered at weekends during the blessed month of Ramadaan. Non-Muslim guests were welcomed by members of the Muslim community, breaking their fast at the centre.



Eid in the Park!

Eid is a joyous occasion for all Muslims. We had an 'Eid in the Park' celebration on the occasion of Eid-ul Adha, at the Marl playing fields. The day included a sermon followed by breakfast and different fun activities such as sumo suits and bouncy castles. The event was a success and words of praise were received from the community members for the outdoor celebration.



CommUNITY Picnics

As in line with our vision of creating a proactive and united community, Al-Manar collaborates with other mosques and centres in Cardiff to organise outdoor events (when our Welsh weather condition permits it!).



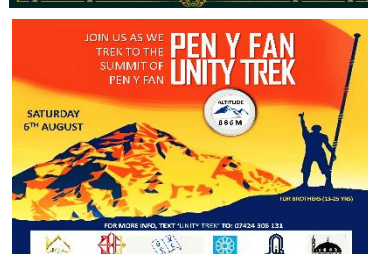
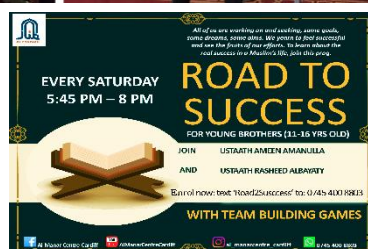
Unity Tournaments

Sport events are another outcome of cooperation with other mosques. Two tournaments were organised this year, namely the 'Table Tennis' and '5-A-Side Football' Tournaments. Teams and players representing different mosques, as well as others from the community at large, compete for the 'Unity Cup' and other awards.



Inspiring the Youth

The charity gives special attention to youth activities, believing in the potential important roles these youth will be playing in the future. A variety of activities, both indoors and outdoors, were organised, to engage the youth, alimetry contributing positively to their wellbeing. Some activities are organised jointly with other establishments, sharing our vision for the betterment of the youth.



The Al-Manar Centre Board of Trustees are pleased to state that our charity has successfully continued with its objectives and are satisfied with the overall achievements for this year. These achievements could not have been realised without the generous backing of the donors, as well as the excellent performance of our modestly sized staff team and the support of enthusiastic volunteers, to all of whom we are very grateful.

AL-MANAR CENTRE TRUST

REPORT OF THE (Continued)

FOR THE PERIOD ENDED 31 DECEMBER 2022

Financial review

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; @Hanging@ -observe the methods and principles in the Charities SORP; @Hanging@ -make judgements and estimates that are reasonable and prudent; @Hanging@ -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 29 October 2023 signed on its behalf by:



.....
Dr Nasir Gourashi
Trustee

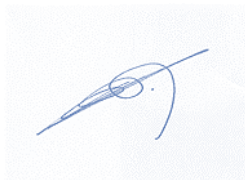
AL-MANAR CENTRE TRUST

BALANCE SHEET

AT 31 DECEMBER 2022

	Note	2022	2021
		£	£
Tangible fixed assets			
Tangible assets	3	0	109
Current assets			
Debtors	4	834	797
Bank Accounts		229,419	193,869
		<u>230,253</u>	<u>194,666</u>
Creditors			
Amounts falling due within one year	5	<u>1,773</u>	<u>5,568</u>
Net current assets		228,480	189,098
Total assets less current liabilities		<u>228,480</u>	<u>189,207</u>
Net assets		<u>£228,480</u>	<u>£189,207</u>
Capital funds			
Unrestricted funds		228,480	189,207
Total funds		<u>£228,480</u>	<u>£189,207</u>

Approved by the trustees on 29 October 2023 and signed on its behalf.



.....
Barak Albayaty

The annexed notes form part of these financial statements.

AL-MANAR CENTRE TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrest'd Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources			
Incoming Resources from generated funds:			
Voluntary income	105,402	105,402	110,564
Other incoming resources	1,556	1,556	26,508
Total incoming resources	<u>106,958</u>	<u>106,958</u>	<u>137,072</u>
Resources expended			
Costs of charitable activities	50,010	50,010	74,586
Governance costs	17,675	17,675	22,961
Total resources expended	<u>67,685</u>	<u>67,685</u>	<u>97,547</u>
Net movement in funds	39,273	39,273	39,525
Total funds brought forward	<u>£189,207</u>	<u>£189,207</u>	<u>149,682</u>
Total funds carried forward	<u><u>£228,480</u></u>	<u><u>£228,480</u></u>	<u><u>£189,207</u></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 2022

	2022		2021	
	£	£	£	£
General Fund				
Balance B/fwd	189,207		149,682	
Surplus for the period	39,273		39,525	
	<hr/>	228,480	<hr/>	189,207
Total funds at 31 December 2022		<hr/> <hr/>		<hr/> <hr/>
		£228,480		£189,207

AL-MANAR CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022

2. Staff costs

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

	2022	2021
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 2022	3,728
	<hr/>
At 31 December 2022	3,728
	<hr/>
Depreciation:	
At 1 January 2022	3,619
Charge for the period	109
	<hr/>
At 31 December 2022	3,728
	<hr/>
Net book value:	
At 31 December 2022	£ 0
	<hr/> <hr/>
At 31 December 2021	£ 109
	<hr/> <hr/>

AL-MANAR CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

4. Debtors and prepayments

Amounts falling due within one year:

	2022	2021
	£	£
Prepayments and Accrued Income	834	797
	<u> </u>	<u> </u>

5. Creditors

Amounts falling due within one year:-

	2022	2021
	£	£
Other Taxes & PAYE	223	0
Accrued Expenses	1,550	5,568
	<u> </u>	<u> </u>
	£ 1,773	£ 5,568
	<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 2022 nor for the year 31 December 2021.

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 £23,145 (2021:£28,271) 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 2022

8. **Incoming resources**

	Unrest'd Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Voluntary income			
Donations	105,402	105,402	106,506
Voluntary Income from generated funds	0	0	4,058
	<hr/> 105,402	<hr/> 105,402	<hr/> 110,564
Other incoming resources			
Covid Income - Furlough Grant	0	0	24,485
Gift Aid	1,556	1,556	2,023
	<hr/> 1,556	<hr/> 1,556	<hr/> 26,508

9. **Costs of charitable activities**

	2022 £	2022 £	2021 £
Print, Post & Stationery	193		26
Salaries	39,232		42,022
Travel costs	1,200		0
Water rates	1,384		171
Light & Heat	4,577		5,654
Telephone & Internet	1,444		1,284
Photocopy Machine	0		599
Building Repairs	4,781		19,120
Administration costs	1,303		1,332
Insurance	828		826
Security	151		0
Depreciation	109		36
Bank Charges	60		0
Sports & Outings	(209)		2,743
Arabic & English Educational services	(5,043)		773
	<hr/>		<hr/>
		50,010	74,586
		<hr/>	<hr/>

AL-MANAR CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

10. Governance costs	2022	2022	2021
	£	£	£
Salaries	16,375		17,473
Accountancy & Independent Report	1,300		1,300
Covid costs	0		130
	<hr/>		<hr/>
		17,675	18,903
		<hr/>	<hr/>

