

CHARITY REGISTERED NUMBER:1130211

AL-MANAR CENTRE TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

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INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF AL-MANAR CENTRE TRUST
FOR THE PERIOD ENDED 31 DECEMBER 2023

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 2024

AL-MANAR CENTRE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

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 charitable trust has continued with its objectives through various activities aiming to satisfy all its stakeholders. The Al-Manar Centre Trust continues to pursue its mission of serving the Cardiff community with dedication, despite its modest financial and human resources. The charity remains steadfast in delivering its programmes, fostering community relations, and offering valuable educational and social services. This year, as in the past, our efforts were anchored by the commitment to utilise our limited resources efficiently to maximise our positive impact on the community. Our efforts have had a measurable positive impact on the Cardiff community. Through our various programmes, we have supported families in need, promoted well-being, and fostered a deeper sense of community engagement. Whether it was providing emergency food parcels to those in crisis or educating the public about vital health issues, each initiative has contributed to improving the lives of individuals across different demographics. In addition to our regular programmes that run on a weekly, monthly, and seasonal basis, the following notable activities and services were carried out during the year:

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REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

Community Outreach and Engagement

The Al-Manar Centre actively participated in the #VisitMyMosque campaign, a national initiative led by the Muslim Council of Britain. On the 24th of September, we hosted an Open Day at the Centre, featuring an Islamic Cultural Exhibition. The event aimed to introduce the peaceful teachings of Islam and provide insight into various Muslim cultures. We were grateful for the positive media coverage, which helped broaden the reach of our message.

On another occasion, our “Come Dine with Us” event extended invitations to the broader Cardiff community, bringing together people of various backgrounds. This annual occasion is part of our bridge-building efforts with other faith communities. The open invite was offered every weekend throughout the month of Ramadan. Besides being an opportunity to taste some middle eastern cuisine, guests engaged in dialogue, fostering understanding and cooperation. Our educational outreach continued as we welcomed visits from local schools and offered free presentations on Islam. This engagement with schools contributes to their Religious Education (RE) objectives and supports primary and secondary schools, colleges, and other educational institutions in fostering a better understanding of Islam among young students. Schools wishing to visit our centre are welcome to email their requests to: gm@almanar.org.uk

Health and Well-being Initiatives

On the 20th of May, we invited the Muslim Doctors Cymru to hold their first stem cell donor registration swab clinic. This event, in collaboration with Anthony Nolan, was part of their ‘Saving the lives of people with blood cancer’ campaign, aiming to raise awareness about the shortage of stem cell donors, particularly among black and ethnic minority communities. On a second occasion (30th September), we held two workshops on basic First Aid training. These workshops, one for men and another for women, were delivered by members of the British Islamic Medical Association as part of their ‘Lifesavers’ national campaign. These initiatives reflect our commitment to promoting the well-being of our community through education and practical support.

Support for Those in Need

Our commitment to helping the less fortunate members of the local community continues with the ongoing Foodbank service. In collaboration with Fareshare Cymru, we offer emergency food parcels to those in need, working with other charities like BAWSO. These food parcels are distributed through the Al-Manar Foodbank weekly scheme, ensuring aid reaches those who need it most on a regular basis.

Neighbourhood Clean-up Initiatives

We also continued our commitment to the Keep Cathays Tidy initiative, a neighbourhood clean-up activity in which our volunteers regularly participate. This collaboration with local faith groups and volunteers has contributed to improving the cleanliness and aesthetic of our neighbourhood. Through these efforts, we reinforce our message of community responsibility and environmental stewardship.

Youth Engagement and Support

Caring for the youth remains a priority for the Centre. Our programmes provide young people with engaging activities that promote their well-being. Highlights include the Youth Mania programme, day trips, football tournaments, and sleepover retreats. The annual 5-ASide Football Tournament is a key event, bringing together teams from across Cardiff, with the ‘Quds’ team winning this year's Unity Cup. Our regular indoor programmes, such as the popular ‘Youth Club’, offer an environment for young people to learn, share, and build community. These weekly sessions often conclude with friendly soft football matches, fostering teamwork and camaraderie. Volunteers play a vital role in running these programmes, serving as role models and mentors for the youth. Their hands-on involvement ensures the success of each initiative, and we are deeply grateful for their dedication.

Eid Celebrations and Social Gatherings

The Centre takes great pride in organising events to celebrate the two Eid occasions. On Eidul-Adha,

AL-MANAR CENTRE TRUST

REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

we organised the 'Eid in the Park' event in collaboration with Cardiff Council. This joyous event brought the local Muslim community together for a fun-filled day, featuring activities for all ages, including a children's playground and the distribution of Eid gifts. Separate children's programmes were also organised for both Eid occasions, held at the 'Parc All Weather Playing Ground', exclusively hired by our charity, ensuring that young participants enjoyed their day to the fullest.

Volunteer Appreciation

The contribution of our volunteers is invaluable. To express our gratitude, the charity hosted a seaside BBQ for two groups of volunteers during the summer holidays. These gatherings were an opportunity to recognise their hard work and dedication to the community. Volunteers are the backbone of our charity. Their commitment and passion have been essential in the successful delivery of our programmes. From organising events to distributing food parcels and assisting with community clean-up initiatives, our volunteers work tirelessly to ensure that we can reach those in need.

Collaborations with Other Mosques

The Al-Manar Centre continues to strengthen relationships with other mosques in Cardiff, often sharing platforms and organising joint events. Notably, the Centre organised a multimosque 'Brecon Beacons CommUNITY Trek' on 29th July in collaboration with six other mosques. We also participated in a couple of 'CommUNITY Picnics' alongside other mosques, held at the Cosmeston Lakes in July and September, which attracted large numbers of the local community.

Continued Collaboration with Local Agencies

Our relationships with some local government agencies remain strong. This year, we welcomed delegations from HMPS Wales, who were given tours and presentations outlining the charity's ongoing services and contributions to the community. On another occasion we hosted Mr. Jeremy Miles, the Minister for Education in a meeting with Imams representing mosques in Wales, to discuss the RSE proposed implementation in schools' curriculum.

Such meetings and visits have fostered productive dialogues and strengthened ties with local institutions.

Looking Ahead

Looking ahead, the Al-Manar Centre Trust is committed to building on this year's achievements. Our future plans include expanding our educational outreach, increasing collaboration with local schools, and developing more targeted programmes to support the mental health and well-being of our community members. We also aim to enhance our services for vulnerable groups and broaden our food distribution capacity to meet growing demand.

Conclusion

The trustees are proud to report that despite the charity's modest financial and human resources, the Al-Manar Centre has continued to deliver exceptional programmes and services to the community. These achievements are a testament to the dedication of our small but hardworking staff and volunteers, and the unwavering generosity of our donors. Through careful management and strategic use of resources, we have been able to support our stakeholders and foster a sense of unity and shared purpose within the community.



HOSTING A MEETING WITH THE MINISTER FOR EDUCATION



HOSTING A VISITING SCHOOL



D.I. EXHIBITION AT CARDIFF UNIVERSITY



'COME DINE WITH US' GUESTS FROM HMPS - CARDIFF



EID DAY BREAKFAST



YOUTH MANIA!



A CAMPING TRIP



STEM CELL DONOR SWAB CLINIC



WINNERS OF THE 5-A-SIDE FOOTBALL TOURNAMENT!

Proving Al-Manar Centre's slogan; 'Aspiring Towards a Proactive Community' is a reality!

AL-MANAR CENTRE TRUST
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

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;
- 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 29 October 2024 signed on its behalf by:



.....
Dr Nasir Gourashi
Trustee

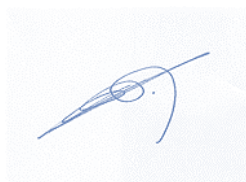
AL-MANAR CENTRE TRUST

BALANCE SHEET

AT 31 DECEMBER 2023

	Note	2023	2022
		£	£
Current assets			
Debtors	3	804	834
Bank Accounts		251,922	229,419
		<u>252,726</u>	<u>230,253</u>
Creditors			
Amounts falling due within one year	4	3,199	1,773
		<u>249,527</u>	<u>228,480</u>
Net current assets		<u>249,527</u>	<u>228,480</u>
Total assets less current liabilities		<u>249,527</u>	<u>228,480</u>
Net assets		<u>£249,527</u>	<u>£228,480</u>
Capital funds			
Unrestricted funds		<u>249,527</u>	<u>228,480</u>
Total funds		<u>£249,527</u>	<u>£228,480</u>

Approved by the trustees on 29 October 2024 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 2023

	Unrest'd Funds £	Rest'd Income Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources				
Incoming Resources from generated funds:				
Voluntary income	130,707	4,218	134,925	109,611
Other incoming resources	16,309	0	16,309	11,492
Total incoming resources	147,016	4,218	151,234	121,103
Resources expended				
Costs of charitable activities	106,381	0	106,381	59,615
Governance costs	19,588	4,218	23,806	22,215
Total resources expended	125,969	4,218	130,187	81,830
Net movement in funds	21,047	0	21,047	39,273
Total funds brought forward	£228,480	£ 0	£228,480	189,207
Total funds carried forward	£249,527	£ 0	£249,527	£228,480

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 2023

	2023		2022	
	£	£	£	£
General Fund				
Balance B/fwd	228,480		189,207	
Surplus for the period	21,047		39,273	
	<hr/>	249,527	<hr/>	228,480
Restricted Income Fund				
Voluntary Income from generated funds	4,218		4,209	
Distribution of restricted funds	(4,218)		(4,209)	
	<hr/>	0	<hr/>	0
Total funds at 31 December 2023		<hr/> £249,527 <hr/>		<hr/> £228,480 <hr/>

AL-MANAR CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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.

2. Staff costs

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

	2023	2022
Administration	1	1
Imam	1	1
Teachers	2	2
Charitable activities	2	2
	—	—
	6	6
	=	=

AL-MANAR CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

3. Debtors and prepayments

Amounts falling due within one year:

	2023	2022
	£	£
Prepayments and Accrued Income	804	834
	<u> </u>	<u> </u>

4. Creditors

Amounts falling due within one year:-

	2023	2022
	£	£
Other Taxes & PAYE	1,649	223
Accrued Expenses	1,550	1,550
	<u> </u>	<u> </u>
	£ 3,199	£ 1,773
	<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.

5. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year 31 December 2022.

6. 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 £27,976 (2022: £23,145) 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 2023

7. **Incoming resources**

	Unrest'd Funds 2023 £	Rest'd Income Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Voluntary income				
Donations	130,707	0	130,707	105,402
Voluntary Income from generated funds	0	4,218	4,218	4,209
	<hr/>	<hr/>	<hr/>	<hr/>
	130,707	4,218	134,925	109,611
	<hr/>	<hr/>	<hr/>	<hr/>
Other incoming resources				
Educational activities	15,859	0	15,859	9,452
Sports activities and Outings	450	0	450	484
Gift Aid	0	0	0	1,556
	<hr/>	<hr/>	<hr/>	<hr/>
	16,309	0	16,309	11,492
	<hr/>	<hr/>	<hr/>	<hr/>

AL-MANAR CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

8. Costs of charitable activities

	2023	2023	2022
	£	£	£
Print, Post & Stationery	139		193
Salaries	53,911		38,901
Travel costs	0		1,200
Water rates	3,306		1,384
Light & Heat	13,648		4,577
Telephone & Internet	1,438		1,444
Building Repairs	27,430		4,781
Administration costs	880		1,303
Insurance	800		828
Security	300		151
Depreciation	0		109
Renewals and Repairs	1,346		0
Bank Charges	60		60
Sports & Outings	440		275
Arabic & English Educational services	2,683		4,409
		106,381	59,615

9. Governance costs

	2023	2023	2022
	£	£	£
Salaries	17,840		16,375
Social Security costs	348		331
Accountancy & Independent Report	1,400		1,300
		19,588	18,006

