

CHARITY REGISTERED NUMBER: 1130211

AL-MANAR CENTRE TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

BOBAT ARIF & CO.
CHARTERED CERTIFIED ACCOUNTANTS
51 HAYDONS ROAD
LONDON
SW19 1HG

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
Dr Assem Youssef Elsabeeny

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

Accountant: Y.G.M. Bobat FCCA
Chartered Certified Accountant
51 Haydons Road
London
SW19 1HG

Bankers: HSBC Bank Plc

AL-MANAR CENTRE TRUST
FOR THE YEAR ENDED 31 DECEMBER 2024

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INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF AL-MANAR CENTRE TRUST
FOR THE YEAR ENDED 31 DECEMBER 2024

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
Chartered Certified Accountant
51 Haydons Road
London
SW19 1HG

Dated: 24 October 2025

AL-MANAR CENTRE TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024

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

This year has been another inspiring chapter in the journey of Al-Manar Centre Trust. Despite limited resources, our charity has continued to deliver a wide range of impactful services and programmes for the people of Cardiff and beyond. We remained true to our vision of “*Aspiring Towards a Proactive Community*”, combining education, compassion and community spirit to bring people together.

From educational initiatives that reached hundreds of learners, to youth and volunteer programmes that nurtured leadership and teamwork, every activity reflected our core values of service, understanding and shared purpose. With thanks to our dedicated volunteers, generous donors and community partners, Al-Manar Centre continues to be a trusted hub for learning, belonging and positive change.

AL-MANAR CENTRE TRUST

REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

Educational Programmes

Education remains at the heart of Al-Manar's mission. Throughout the year, we offered a range of structured learning opportunities, both in-person and online, to cater to different ages and levels of knowledge. From Arabic language lessons to Qur'an studies and spiritual development sessions, these programmes help individuals grow in their faith, understanding and connection with the community.

Online Educational Courses

One of the charity's founding objectives is to advance the education of the public in the Islamic faith through the study of the Qur'an and the Arabic language. Alongside our in-house classes, Al-Manar Centre continued to run multiple online courses throughout the year, reaching well over 250 learners. Six of these were Arabic courses, some spanning three months and others extending to six, designed to offer flexible, accessible learning opportunities for students across the UK and overseas.

Indoor Lecture Series

Every community has its own character and values that shape its identity. Our weekly lecture series, "**Our Ways**", explored this very theme. Delivered by the renowned speaker Ust. Ali Hammuda, the series drew large audiences to Al-Manar Centre, reflecting on the slogan, "*Nations stand with manners; nations crumble without them*". These thought-provoking talks helped attendees connect moral principles with everyday practice, enriching our collective understanding of good character.

Building Bridges with the Wider Community

Our commitment to community cohesion remains strong. This year, Al-Manar Centre continued to welcome visitors from diverse backgrounds through outreach events and inter-faith initiatives.

School Visits

The growing number of schools visits this year demonstrates that Al-Manar Centre has become one of the preferred destinations for teachers seeking to enrich their pupils' Religious Education and community diversity lessons. Each visit, typically involving between 25 and 50 students, provides an interactive learning experience about the mosque's role and Islamic beliefs. We warmly invite schools to arrange their visits by emailing us at gm@almanar.org.uk.

Open Day and #VisitMyMosque

As part of the national #VisitMyMosque campaign organised by the Muslim Council of Britain, Al-Manar opened its doors once again for an Open Day featuring an Islamic Cultural Exhibition. Visitors enjoyed guided tours, cultural displays and opportunities for friendly dialogue, all aimed at promoting understanding and harmony.

AL-MANAR CENTRE TRUST

REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

Come Dine with Us

The popular Come Dine with Us evenings during Ramadan brought together members of the Cardiff community over shared meals and conversation. Guests, some of whom were visiting a mosque for the first time, were welcomed with hospitality and warmth, sharing in the atmosphere of togetherness that defines the holy month.

Guest Speakers

Inviting distinguished scholars is an integral part of Al-Manar's educational outreach. This year, we were honoured to host several respected figures, including Sh. Dr. Adnan Abdul Kadir (Kuwait), Sh. Mustafa Razzak (Birmingham) and Professor Mohammad Alrahawan (Egypt). These events provided rich opportunities for learning, reflection and spiritual growth. Often coordinated with other Islamic centres, these visits ensured the benefit reached the widest possible audience across the region.

Promoting Health and Community Care

Well-being is essential to a thriving community. This year, Al-Manar Centre partnered with the British Islamic Medical Association (BIMA) to deliver a First Aid Lifesavers workshop. This hands-on training aimed at empowering men and women with essential life-saving skills. Such initiative reflected our ongoing effort to support public health through practical education and awareness.

Extending a Helping Hand

Supporting those in need remains one of our most cherished responsibilities. Through the Al-Manar Foodbank, we distributed weekly emergency food parcels in partnership with Fareshare Cymru and other charities such as BAWSO. These efforts ensured that vulnerable individuals and families received consistent assistance throughout the year.

The continued success of this initiative is a testament to the generosity of our donors and the dedication of our volunteers, who tirelessly pack, organise and deliver these parcels week after week.

Neighbourhood Clean-Up and Environment

Our volunteers continued the "Keep Cathays Tidy" initiative throughout the year, demonstrating that community care extends beyond people to the environment we share. This collaboration with local residents and faith groups promotes civic pride and environmental responsibility, keeping our streets clean and beautiful.

AL-MANAR CENTRE TRUST
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

Empowering the Next Generation

Engaging the youth is an investment in the future. Al-Manar Centre's youth programmes blend learning, fun and friendship, helping young people develop confidence, discipline, as well as a sense of belonging.

Highlights from this year included the "Youth Zone" sessions featuring team-building activities, sports and soft football, as well as educational reflections. The Unity Cup 5-A-Side Football Tournament brought together teams from across Cardiff in the spirit of healthy competition and respect — with clear rules ensuring fair play and sportsmanship.

Through outings, workshops and mentoring, our volunteers continue to serve as positive role models for the youth.

Celebrating Our Volunteers

Behind every successful initiative at Al-Manar Centre stands a team of passionate volunteers. This year, we expressed our gratitude through a seaside BBQ gathering — a small token of appreciation for their tireless service.

Our volunteers embody the spirit of community service, from managing events to distributing food parcels and helping maintain the centre. Their energy and selflessness remain the backbone of our success.

United Efforts Across Mosques

Collaboration strengthens impact. Al-Manar Centre worked alongside several Cardiff mosques to organise events such as the CommUNITY Picnics at Cosmeston Lakes and the Youth Canyoning Adventure, both promoting unity, friendship and outdoor wellbeing. The "Eid in the Park" was another successful activity in partnership with another neighbouring Islamic centre (Dar Ul-Isra), marking the Eid celebration together.

These shared initiatives bring together people from all walks of life in a spirit of cooperation and shared faith.

Partnerships with Local Agencies

Our charity continued to build productive relationships with local institutions. We hosted delegations from HMPS Wales and other agencies, providing tours and presentations on our ongoing community work.

Such engagements help strengthen mutual understanding and ensure that faith communities remain part of constructive dialogue within Welsh society.

AL-MANAR CENTRE TRUST

REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

Plans and Priorities for the Coming Year

Looking forward, Al-Manar Centre Trust aims to expand its educational reach — both online and on site — and further develop programmes supporting mental health, youth wellbeing and community empowerment. We also plan to strengthen our school partnerships and enhance support for vulnerable groups through our Foodbank and outreach services.

Conclusion

The Board of Trustees expresses heartfelt gratitude to all who contributed to this year's successes — our donors, volunteers, staff and community partners. Your trust and continued support have enabled Al-Manar Centre to thrive despite limited resources.

Together, we are building a stronger, more compassionate community — one defined by faith, learning and service.



HOSTING A VISITING SCHOOL



OPEN DAY EXHIBITION



INDOOR FOOTBALL



CANYONING YOUTH TRIP



COMMUNITY IFTAR DINNER



FIRST AID TRAINING



SEMINAR ON FINANCE



COMMUNITY 'EID PICNIC

Putting Al-Manar Centre's slogan; 'Aspiring Towards a Proactive Community' into action!

AL-MANAR CENTRE TRUST
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

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.

Approved by the trustees on 24 October 2025 signed on its behalf by:



.....
Dr Nasir Gourashi
Trustee

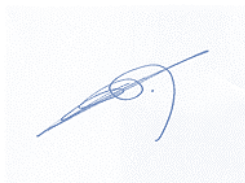
AL-MANAR CENTRE TRUST

BALANCE SHEET

AT 31 DECEMBER 2024

Note	2024	2023
	£	£
		£
		£
Current assets		
Debtors	4 786	804
Bank Accounts	308,961	251,922
	<u>309,747</u>	<u>252,726</u>
Creditors		
Amounts falling due within one year	5 4,076	3,199
	<u></u>	<u></u>
Net current assets		305,671
		<u>249,527</u>
Total assets less current liabilities		305,671
		<u>249,527</u>
Net assets		£305,671
		<u>£249,527</u>
		<u></u>
Capital funds		
Unrestricted funds		305,671
		<u>249,527</u>
Total funds		£305,671
		<u>£249,527</u>
		<u></u>

Approved by the trustees on 24 October 2025 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 2024

	Unrest'd Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources			
Incoming Resources from generated funds:			
Voluntary income	142,905	142,905	134,925
Other incoming resources	17,969	17,969	16,309
Total incoming resources	<u>160,874</u>	<u>160,874</u>	<u>151,234</u>
Resources expended			
Costs of charitable activities	76,921	76,921	106,381
Governance costs	27,809	27,809	23,806
Total resources expended	<u>104,730</u>	<u>104,730</u>	<u>130,187</u>
Net movement in funds	56,144	56,144	21,047
Total funds brought forward	<u>£249,527</u>	<u>£249,527</u>	<u>228,480</u>
Total funds carried forward	<u><u>£305,671</u></u>	<u><u>£305,671</u></u>	<u><u>£249,527</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 2024

	2024		2023	
	£	£	£	£
General Fund				
Balance B/fwd	249,527		228,480	
Surplus for the period	56,144		21,047	
	<hr/>	305,671	<hr/>	249,527
Total funds at 31 December 2024		<hr/> <hr/> £305,671		<hr/> <hr/> £249,527

AL-MANAR CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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:

	2024	2023
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 2024

3. Debtors and prepayments

Amounts falling due within one year:

	2024	2023
	£	£
Prepayments and Accrued Income	786	804
	<u> </u>	<u> </u>

4. Creditors

Amounts falling due within one year:-

	2024	2023
	£	£
Other Taxes & PAYE	2,526	1,649
Accrued Expenses	1,550	1,550
	<u> </u>	<u> </u>
	£ 4,076	£ 3,199
	<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 2024 nor for the year 31 December 2023.

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 £34,090 (2023: £27,976) 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 2024

7. Incoming resources

	Unrest'd Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Voluntary income			
Donations	142,905	142,905	130,707
Voluntary Income from generated funds	0	0	4,218
	<hr/> 142,905	<hr/> 142,905	<hr/> 134,925
Other incoming resources			
Educational activities	17,194	17,194	15,859
Sports activities and Outings	775	775	450
	<hr/> 17,969	<hr/> 17,969	<hr/> 16,309

8. Costs of charitable activities

	2024 £	2024 £	2023 £
Print, Post & Stationery	156		139
Salaries	56,425		53,911
Travel costs	50		0
Water rates	2,904		3,306
Light & Heat	9,817		13,648
Telephone & Internet	1,064		1,438
Building Repairs	0		27,430
Administration costs	697		880
Insurance	833		800
Security	0		300
Renewals and Repairs	797		1,346
Bank Charges	60		60
Sports & Outings	0		440
Arabic & English Educational services	4,118		2,683
	<hr/>	76,921	<hr/> 106,381
		<hr/>	<hr/>

9. Governance costs

	2024 £	2024 £	2023 £
Salaries	26,232		17,840
Social Security costs	177		348
Accountancy & Independent Report	1,400		1,400
	<hr/>	27,809	<hr/> 19,588
		<hr/>	<hr/>

