

ARRAHMAN MANCHESTER ISLAMIC CULTURAL ASSOCIATION

REGISTERED CHARITY NO. 1134915

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Page No.	Contents
1 - 3	Trustees Report
4 - 5	Independent Examiners Report
6	Statement of Financial Activities
7	Balance Sheet
8 - 11	Notes to the accounts

ARRAHMAN MANCHESTER ISLAMIC CULTURAL ASSOCIATION

TRUSTEES REPORT

The trustees (Management committee members) present their annual report and accounts for the year from **1 April 2021** to **31 March 2022**.

The board of trustees are satisfied with the performance of the charity during the year and the position at **31 March 2022** and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, Registered office and Constitution of the charity

The full name of the charity is ARRAHMAN MANCHESTER ISLAMIC CULTURAL ASSOCIATION

Date of formation: 12 March 2010
The Principal Office: 16 Bedwell Street
Moss Side
Manchester
M16 7LN

Charity Registration Number: 1134915
Telephone Number: 0161 226 8107

Trustees

The following trustees were duly re-elected and confirmed in their positions during the year ended 31 March 2022.

Mohamed Bakari	Chair
Amina Sayid Ahmed	Vice Chair
Ali Mohamed Salim	Secretary
Abdulkadir Mohamed Ali	Treasurer
Salah Bakari	Member

Bankers

HSBC, Manchester

Independent Examiner

Alsman Accountancy & Taxation Services Ltd
336 Claremont Road,
Manchester
M14 7W

Recruitment and Appointment of Management Committee

Under the requirement of the constitution, the management committee members are elected at the annual general meeting to serve for one year and can be re-elected.

Trustee Induction and Training

All elected trustees are provided with induction roles and responsibilities and training on governance issues as per charity commission publications.

Policies and procedures are in place to guide the smooth running of the charity with reviews and updates as necessary.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems and procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, parents, children and visitors.

Organizational Structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or any other financial benefits.

The trustees meet together as a body monthly and are responsible for all decisions taken in

Relation to the Mosque's operations and the community facilities and activities provided by the Charity. To assist in the smooth running of the charity the trustees have set up sub-committees that help them oversee certain aspects of the organization's work.

Objects and Activities

As set out in the constitution, AMICA has the following key objectives:

1. To advance the Islamic religion in Manchester, for the benefit of the public
2. To advance the Islamic educational teachings of the Muslim children
3. To help young people, through leisure time activities and develop their capabilities

In order to achieve these goals, AMICA will provide:

- Religious Activities
- Education, training and recreational activities for children, young adults and the public in general
- Advice, advocacy and informational services
- Recruitment and training of volunteers in order to provide the above services.

Achievements and Performance

The trustees will continue with their effort to secure enough funds to pursue the objectives and enhance the activities of the charity.

The trustee's dedication and the valuable contribution of our volunteers will continue to be the cornerstone of the success of Arrahman Manchester Islamic Cultural Association.

Financial Review

Principal Funding Source.

The principal funding sources of the charity are by way of donations.

Reserves & Investment Policy

In order that the charity can provide the required level of administration and support costs on a consistent and ongoing basis it relies mainly on public donations. Apart from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term. The trustees should review this statement, should excess funds become available.

How our Charity Benefits the Public

The Trustees are aware of their stewardship obligations with respect to adhering to Section 4 of the Charities Act 2006, through regular updates. The principal objectives are adhered to for the general public by managing and controlling the mosque for Muslim children and adults. Education is advanced through evening and weekend classes. The relief of the poor is done through collection and payments of monies to UK registered charities.

Plans for Future Periods

The charity plans continuing the activities as outlined above in the forthcoming years.

Registered Office:

Signed on Behalf of the Trustees.

S Bakari

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF ARRAHMAN MANCHESTER ISLAMIC CULTURAL ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2022

I report on the financial statements of the Charity on **pages 6 to 7** for the year ended 31 March 2022 which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting policies set out **on page 8**.

Respective Responsibilities of trustees and examiner

As described on **page 1**, the Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 43 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of independent examiner's report

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning 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 which gives me reasonable cause to believe that in any material respect the requirements:

- (i) to keep the accounting records in accordance with section 41 of the 1993 Act;
- (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Charities Act 1993 and;
- (iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities have not been met; or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Signed:

ARRAHMAN MANCHESTER ISLAMIC CULTURAL ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH
2021**

Total Funds	NOTES	Unrestricted Funds	Restricted Funds
		2022 £	2022 £
			2022 £
<u>INCOMING RESOURCES</u>			
Voluntary Income			
Donations		46,695	-
46,695			
Total Incoming resources from activities		46,695	-
46,695			
<u>RESOURCES EXPENDED</u>			
Direct Charitable Expenditure (2)		12,779	12,779
General Administrative Expenses (3)		0	0
Total resources expended	(4)	12,779	-
12,779_			

Net incoming Resources
33,916

33,916

Balance B/F		284,957	284,957
Balance Carried Forward to 31 March 2022	(8)	318,873 =====	318,873 =====

All income and expenditure in the year was unrestricted.
All operations relate to continuing activities.
There are no other recognised gains or losses in the year.

ARRAHMAN MANCHESTER ISLAMIC CULTURAL ASSOCIATION

BALANCE SHEET AT 31 MARCH 2022

	Notes	2022 £
<u>Fixed Assets</u>	(7)	
Tangible Assets		196,820
<u>Currents Assets</u>		
Cash at bank and in hand		106,715
Prepayments		0
<u>Creditors</u>		
Amounts falling due within 1 year		0
<u>Creditors</u>	(9)	
Amounts falling due beyond 1 year		0

Net Current Assets		106,715

Net Assets Employed		303,535 =====
<u>Capital & Reserves</u>		
Funds Unrestricted	(8)	
300,420		
=====		

These accounts were approved on behalf of the trustees on (Enter Date)

Signed on behalf of the trustees:

Mohamed Sheekh (Secretary)

Abdulkadir M Ali (Treasurer)

Date:

ARRAHMAN MANCHESTER ISLAMIC CULTURAL ASSOCIATION

Notes forming part of the financial statements for the year ended 31 March 2022

1. Accounting Policies

Accounting Conventions

The financial statements have been prepared under the historical cost conventions and are in accordance with the applicable accounting standards. They have been prepared in accordance with the Statement of Recommended Practice Accounting by Charities. The following principal accounting policies have been applied.

Income

Income includes the total funds received during the year and comprises donations collected directly or by volunteers.

Resources Expended

The expenditure is classified under categories which reflects the use of the resources and is accounted for when the payment is incurred.

Depreciation

Depreciation is provided to write off the cost or valuation, less estimated residual value of all fixed assets over their expected useful lives. It is calculated at the following rates:

Freehold Property	2% straight line
Fixture & Fittings	15% straight line

2. Direct Charitable Expenditure

	2022	
	£	
Rent & Rates	0	
Light, Heat & Water	10,096	
Insurance	2,683	
Charitable Donations	0	
Fire Protection Service	0	
Repairs & Maintenance		0
Depreciation of Property	6,151	
Depreciation of Fittings & Fixture	0	

	18,930	
	=====	

3. Management and Administration of the Charity

	2022	
	£	
Stationary	0	
Photocopying & Postage	0	
Advertising	0	
Refreshments	0	

	0	
	=====	

4. Total Resources Expended

	Depreciation	Other	Total
	Costs		2021/22
	£	£	£
Direct Charitable Expenditure	6,151	12,779	18,930
Management & Administration of The Charity	0	0	0
	-----	-----	-----
	6,151	12,779	18,130
	=====	=====	=====

5. Trustees Remuneration

No trustees received any remuneration or reimbursed expenses during the year

6. Taxation

As a charity, Arrahman Manchester Islamic Cultural Association is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

7. Tangible Fixed Assets

	Land & Buildings	Fixtures Fittings & Fridge Equipment	Mortuary	Total
£	£	£	£	
Cost				
At 01.04.2021	253,203	11,756	7,246	
272,205				
Additions	-	-	-	
Disposals	-	-	-	
	-----	-----	-----	
At 31.03.2022	253,203	11,756	7,246	
272,205	-----	-----	-----	

Accumulated Depreciation				
At 01.04.2021	55,304	11,756	2,174	
69,234				

Charge for the year 6,151	5,064	0	1,087
-----	-----	-----	-----
At 31.03.2022 63,629	60,368	0	3,261
-----	-----	-----	-----
Net Book Values			
At 31.03.2022 196,820	192,835	0	3,985
=====	=====	=====	=====
=====	=====		

8. Movement in Funds

	Balance 01.04.21 £	Incoming £	Outgoing	Balance 31.03.22 £	£
Unrestricted Funds					
General Funds	272,655	46,695		(18,930)	300,420
-----		-----	-----	-----	
Total funds	272,655	46,695		(18,930)	300,420
	=====	=====	=====	=====	
=====	=====				

9. Creditors

All creditors have been paid during the year; the charity is free from any debts, either short term or long term.

