

ARRAHMAN MANCHESTER ISLAMIC CULTURAL ASSOCIATION

REGISTERED CHARITY NO. 1134915

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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ARRAHMAN MANCHESTER ISLAMIC CULTURAL ASSOCIATION

TRUSTEES REPORT

The trustees (Management committee members) present their annual report and accounts for the year ended 31 March 2023.

The board of trustees are satisfied with the performance of the charity during the year and the position as at 31 March 2023 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 2023.

Mohamed Bakari	Chair
Amina Sayid Ahmed	Vice Chair
Ali Mohamed Salim (Appointed 12 May 2022)	Secretary
Abdulkadir Mohamed Ali	Treasurer
Salah Bakari (Appointed 12 May 2022)	Member

Bankers

HSBC, Manchester

Independent Examiner

Mohammad Usamah
Edson Road
Crumpsall
M8 4WF

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.

Organisational 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 2011, 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.

Statement of Trustees' Responsibilities

The Charities Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements and comply with regulations made under the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 13 December 2025.

Abdulkadir M Ali

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Treasurer

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF ARRAHMAN MANCHESTER ISLAMIC CULTURAL ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2023

I report on the financial statements of the charity for the year ended 31 March 2023, which comprise the Statement of Financial Activities, the Balance sheet and the related notes.

These financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and in accordance with

- the **Charities Act 2011**,
- the **Charities (Accounts and Reports) Regulations 2008**, and
- the **Statement of Recommended Practice: Accounting and Reporting by Charities (SORP)** applicable to charities preparing accounts under the historical cost convention and the accounting policies set out on page 9.

Respective Responsibilities of trustees and examiner

As described on **page 1**, the Charity's trustees are responsible for the preparation of the financial statements.

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 145 of the Act;
- b) to follow the procedures laid down in the General Direction given by the Charity Commission under section 145(5)(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 setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. 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 purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the trustees in the course of the examination is not subjected to audit tests

or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent examiner's statement

In connection with my examination, except as disclosed below, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records have in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mohammad Usamah
Edson Road
Crumpsall
M8 4WF

Signed: *m.usamah*

Date : 13 December 2025

ARRAHMAN MANCHESTER ISLAMIC CULTURAL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds (Restated)
		2023	2023	2023	2022
	NOTES	£	£	£	£
<u>INCOMING RESOURCES</u>					
Voluntary Income					
Donations		49,835	-	49,835	46,695
Total Incoming resources from activities		49,835	-	49,835	46,695
<u>RESOURCES EXPENDED</u>					
Direct Charitable Expenditure	(2)	23,147	-	23,147	18,930
General Administrative Expenses	(3)	783	-	783	0
Total resources expended	(4)	23,930	-	23,930	8,930
Net incoming Resources		25,905		25,905	27,765
Balance B/F (Restated)		293,806		293,806	
Balance Carried Forward to 31 March 2023	(8)	319,711 =====		319,711 =====	

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 2023

	Notes	2023	2022 (Restated)
		£	£
<u>Fixed Assets</u>			
Tangible Assets	(7)	190,669	196,820
<u>Currents Assets</u>			
Cash at bank and in hand		129,042	96,986
Prepayments		0	0
<u>Creditors</u>			
Amounts falling due within 1 year	(9)	0	0
<u>Creditors</u>			
Amounts falling due beyond 1 year		0	0

Net Current Assets		129,042	96,986

Net Assets Employed		319,711	293,806
		=====	=====
<u>Capital & Reserves</u>			
Funds Unrestricted	(8)	319,711	293,806
		=====	=====

These accounts were approved on behalf of the trustees on 13 December 2025.

Signed on behalf of the trustees:

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Abdulkadir M Ali (Treasurer)

Date:

ARRAHMAN MANCHESTER ISLAMIC CULTURAL ASSOCIATION

Notes forming part of the financial statements for the year ended 31 March 2023

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 Charities SORP (FRS 102) and the Charities Act 2011. 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

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are unrestricted funds which have been set aside to fund particular future activities.

There were no restricted funds held during the year.

2. Direct Charitable Expenditure

	2023	2022
	£	£
Rent & Rates	0	0
Light, Heat & Water	15,359	10,096
Insurance	1,637	2,683
Charitable Donations	0	0
Repairs & Maintenance	0	0
Depreciation of Property	6,151	6,151
Depreciation of Fittings & Fixtures	0	0
	-----	-----
	23,147	18,930
	=====	=====

3. Management and Administration of the Charity

	2023	2022
	£	£
Stationary	0	0
Photocopying & Postage	0	0
Advertising	590	0
Refreshments	0	0
Bank fees	193	
	-----	-----
	783	0
	=====	=====

4. Total Resources Expended

	Depreciation	Other	Total	Total
	£	Costs	2023	2022
	£	£	£	£
Direct Charitable Expenditure	6,151	16,996	23,147	18,930
Management & Administration of The Charity	0	783	783	0
	-----	-----	-----	-----
	6,151	17,779	23,930	18,930
	=====	=====	=====	=====

5. Trustees Remuneration

No trustees received any remuneration or reimbursed expenses during the year.

6. Taxation

As a registered charity, the charity is exempt from income tax to the extent that its income and gains are applicable to charitable purposes only.

7. Tangible Fixed Assets

	Land & Buildings	Fixtures Fittings & Equipment	Mortuary Fridge	Total
	£	£	£	£
Cost				
At 01.04.2022	253,203	11,756	7,246	272,205
Additions	-	-	-	-
Disposals	-	-	-	-
At 31.03.2023	253,203	11,756	7,246	272,205
Accumulated Depreciation				
At 01.04.2022	60,368	11,756	3,261	75,385
Charge for the year	5,064	0	1,087	6,151
At 31.03.2023	65,432	11,756	4,348	69,780
Net Book Values				
At 31.03.2023	187,771	0	2,898	190,669
At 31.03.2022	192,835	0	3,985	196,820

8. Movement in Funds (Restated)

	Balance 01.04.22 £	Incoming £	Outgoing £	Balance 31.03.23 £
Unrestricted Funds				
General Funds	293,806	49,835	(23,930)	319,711
	-----	-----	-----	-----
Total funds	293,806	49,835	(23,930)	319,711
	=====	=====	=====	=====

9. Creditors

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

10. Prior year adjustment

During the preparation of the financial statements for the year ended 31 March 2023, the trustees identified an error in the cash balance and unrestricted funds reported in the financial statements for the year ending 31 March 2022.

The bank balance as at 31 March 2022 had been overstated by £9,729, which resulted in an equivalent overstatement of unrestricted reserves.

The comparative figures for the year ended 31 March 2022 have therefore been restated.

11. Related party transactions

There were no related party transactions during the year.