

NASRUL-LAHI-L- FATIH SOCIETY OF NIGERIA (MANCHESTER CENTRAL) ENGLAND

Charity No. 1142748

Company No.

Trustees' Report and Unaudited Accounts

31 December 2022

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NASFAT MANCHESTER

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1142748

Principal Office

2 Regent Street
Off Droysden Road
Newton Heath
Manchester
M40 1PW

Registered Office

2 Regent Street
Off Droysden Road
Newton Heath
Manchester
M40 1PW

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Directors of Corporate Trustees

Mr. Gbola Daud Bello

Mrs. Adenike Olajumoke Ayoola

Mrs. Bunmi Bolaji Abdulrauf

Accountants

RAK ACCOUNTING SOLUTIONS LIMITED
11 Louvaine Close
Abbey Hey
Manchester
M16 8SJ

Bankers

Royal Bank of Scotland
St Ann Street
P O Bos 320
Manchester
England
M60 2SS

OBJECTIVES AND ACTIVITIES

Our objectives:

These are set to reflect our faith and community aims. Each year, the trustees review objectives and activities to ensure they continue to reflect our aims. In conducting this review, the trustees have considered the Charity Commission's general guidance on public benefit and its supplementary public guidance on the advancement of religion for public benefit.

Our aims remain to provide a facility where Muslims can worship and to provide a community facility for all the inhabitants of Manchester. Our long-term ambition is to build the self-confidence of Manchester's Muslims in their faith, and through our community facilities and activities that help to make our area peaceful, vibrant, and harmonious living for everyone. We make our Mosque accessible and friendly venue where all Muslims, or those who wish to know more about our faith, can gather to learn about the religion and worship. We also have facilities for women and children who pray at the Mosque. The Mosque is open to daily, weekly Friday and Sunday prayers in addition to the two annual Eid prayers.

An important part of our faith is charitable giving according to one's wealth, in accordance with Islamic injunctions. We do receive donations from members which include basic needs like food, clothing, for the needy and those who are destitute with no means of support. The charity also donates food items to the local food bank in Manchester.

An important part of our strategy is community welfare and education. All our facilities and activities are free and widely advertised health initiative and seminars, do welcome participation of those in the local community, both Muslim and non-Muslim alike. Helping people who have moved to Manchester settle into the community successfully is important to us. We run two projects that help ensure that families that are new in Manchester area or, whose first language is not English receive appropriate English language teaching with Support through a positive and smooth integration into the community.

Use of volunteers:

Volunteering is a valuable resource in both our faith and community work. We have over 30 people regularly giving their time including the Missionaries and the Executive administrators. The trustees also give their time freely. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others. All those volunteers working with projects involving children or other vulnerable groups are DBS checked.

Weekend Classes:

We used our Centre to provide English and Mathematics weekend lessons to our members, children, and local people within our community. This is to support their western education and to feel more secure in their grasp of the material, which will pave the way for improved self-esteem and better academic results overall. We provide this service free of charge and our teachers do the same as a voluntary service.

Arabic classes:

The Centre is use for Islamic and Arabic lessons, which were part of our Islamic teachings. The children and adult members benefit from this service by learning on how to read Qur'an and memorization of the holy Qur'an. This is available both physically at the centre and virtually by zooming online as aftermath of the pandemic. 11 children and adults graduated in the year 2022 through learning of the Holy Quran and Islamic teachings from the Centre called Wolimot- Quran.

Charitable Act:

Those attending the Mosque donate generously. This year, as we did last year, we administered the receipt and distribution of Sadaqat and Zakat, which are collected and distributed in accordance with the teaching of Islam for the relief of those in poverty and the destitute. We collaborate with partner organizations, usually the local Mosques to identify the needy that can be supported through the Zakat. Amongst our charitable acts are children's toys donated to us which were shared by our members and the community at large.

Religious Activities:

We use our centre for daily five prayers and Fridays Jumat services, there are also other activities such as our Sunday weekly service that is associated with our religion, where we gather physically to worship, educate ourselves about our religion and discuss contemporary issues in the world. We do invite external speakers to our mosque to educate the members on what matters to them and dedicate a week during the month to a Family chat session, where we have an interactive session within ourselves. We also organise training sessions and invite other faith leaders for religious talks. This has been beneficial to our members and our local community. We always host both Muslims and non-Muslims at our daily iftar during Ramadhan. Members of the Centre do attend a yearly joint Lailatul-Qadr event in London as a way of fostering togetherness.

Festivals Activities:

We do have our Eid prayers celebration twice a year which are called Eid al-Fitr and Eid al-Adha. Eid al-Fitr takes place at the end of Muslim fasting period called month of Ramadan. During this time, our members and the local community gather to break their daily fasting and celebrate together with their families at the end of the fasting period. Whilst Eid al-Adha means feast of sacrifice, and it is celebrated just over two months after Eid al-Fitr when all Muslims comes together and celebrate with their friends and families.

Civil Marriage and Nikah:

The centre organises marriage counselling for our members and the Muslim community and conduct marriage at the mosque. We have group of committee members who does this service voluntarily, along with the missionary who have been able to coordinate this diligently for the society.

Children Sport Activities:

The young children and teenagers participated in the Zonal sport activities in the fiscal year 2022 that took place in London and came second. This is a yearly activity been sponsored by the members to encourage our children and keep them fit. The children from age seven to teenagers do attend the yearly December youth camp.

ACHIEVEMENTS AND PERFORMANCE

The society helped some of the members that were affected by health and socioeconomic issues either with loss of job or accommodation etc. Also, our youths participated in some programmes with other branches, and they came out in flying colours. This was in addition to the local lock-in event organised by the local youths.

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuit of its charitable aims. The trustees consider that these activities, summarised below, provide benefits both to those who worship at our Mosque and the wider community of Manchester.

Religious Activities: Our Mosque provides a centre for prayers, worship and other activities associated with our faith. During the year under review, we offered a range of religious services and activities including

Prayers: The Mosque used to be open five days in a week for daily and Friday prayers. During the week we have over 20 people who regularly attend daily prayers and over 200 who regularly attend Friday prayers and our weekly Sunday service.

The charity trustees are responsible for preparing an annual report and 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 charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to: Select suitable accounting policies and then apply them consistently; observe the method 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 financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulation 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

FINANCIAL REVIEW

In promoting Islamic faith, the Mosque has managed to generate a total income of £67,046 (2021 £52,824) through holding regular weekly prayer meetings.

During the year under review, the charity was unable to claim Gift Aid from HMRC due to some administrative delay, but this was rectified in the early weeks of 2023 and the claims were effectively made. All the income came from Voluntary donations and HMRC Gift Aid. It is the Trustees objective to build up sufficient reserves to cover three month's recurrent expenditure

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nasrul-lahi-l-Fatih society of Nigeria (Manchester Central) England is constituted as a charitable trust registered with the charity commission on July 6th, 2011, with charity number 1142748. It is governed by a deed of trust last updated in June 2011.

Recruitment and Appointment of Trustees: The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of members, elders, administrators, mission board and the community leaders. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensures that good relations are fostered between the Mosque and the people of the local community that we serve. In selecting new trustees, we seek to identify people who believe in the objectives in the objectives of the society, have interest and do attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. This process allows consideration of the person's eligibility, personal competence, specialist knowledge and skills.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board.

Gboladadabello

D.G. Bello

Trustee

01 December 2023

NASRUL-LAHI-L- FATIH SOCIETY OF NIGERIA (MANCHESTER CENTRAL) ENGLAND

Independent Examiners Report

Independent Examiner's Report to the trustees of NASRUL-LAHI-L- FATIH SOCIETY OF NIGERIA (MANCHESTER CENTRAL) ENGLAND

I report to the charity trustees on my examination of the accounts of NASRUL-LAHI-L- FATIH SOCIETY OF NIGERIA (MANCHESTER CENTRAL) ENGLAND for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act 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; or
- The accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn to this report to enable a proper understanding of the accounts to be reached.



Nii Otu Quaye FCCA FFA/FIPA
RAK ACCOUNTING SOLUTIONS LIMITED
11 Louvaine Close
Abbey Hey
Manchester
M16 8SJ
26 November 2023

Statement of Financial Activities

for the year ended 31 December 2022

		Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes			
Income and endowments				
from:				
Donations and legacies	3	67,046	67,046	45,385
Other	4			7,439
Total		67,046	67,046	52,824
Expenditure on:				
Charitable activities	5	58,705	58,705	43,889
Other	6	15,005	15,005	8,556
Total		73,710	73,710	52,445
Net gains on investments		-	-	-
Net income		(6,664)	(6,664)	379
Transfers between funds		-	-	-
Net income before other gains/(losses)		(6,664)	(6,664)	379
Other gains and losses				
Net movement in funds		(6,664)	(6,664)	379
Reconciliation of funds:				
Total funds brought forward		313,356	313,356	312,977
Total funds carried forward		<u>306,692</u>	<u>306,692</u>	<u>313,356</u>

NASRUL-LAHI-L- FATIH SOCIETY OF NIGERIA (MANCHESTER CENTRAL) ENGLAND

Summary Income and Expenditure Account

for the year ended 31 December 2022

	2022	2021
	£	£
Income	67,046	52,824
Gross income for the year	<u>67,046</u>	<u>52,824</u>
Expenditure	73,710	52,445
Total expenditure for the year	<u>73,710</u>	<u>52,445</u>
Net income before tax for the year	(6,664)	379
Net income for the year	<u>(6,664)</u>	<u>379</u>

NASRUL-LAHI-L- FATIH SOCIETY OF NIGERIA (MANCHESTER CENTRAL) ENGLAND

Balance Sheet

at 31 December 2022

Company No.	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	8	277,223	277,223
		<u>277,223</u>	<u>277,223</u>
Current assets			
Cash at bank and in hand		29,470	36,134
		<u>29,470</u>	<u>36,134</u>
Net current assets		29,470	36,134
Total assets less current liabilities		306,392	313,356
Net assets excluding pension asset or liability		<u>306,392</u>	<u>313,356</u>
Total net assets		<u>306,392</u>	<u>316,356</u>
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		306,392	316,356
		<u>306,392</u>	<u>316,356</u>
Reserves	9		
Total funds		<u>306,392</u>	<u>316,356</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 29 November

2021 and signed on its behalf by:

Gboladaudbello

D.G. Bello

Trustee

01 December 2023

Notes to the Accounts

for the year ended 31 December 2022

1 Accounting policies

Basis of preparation

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 applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts.

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities.	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable, and material.
Volunteers help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accrual basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities.	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower cost or net realisable value. Donated items of stock are recognised as fair value, which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at the bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short-term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets.

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

If lease incentives are received to enter operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals on the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities, and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

Notes to the Accounts

3 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
1	67,046	67,046	45,385
	<u>67,046</u>	<u>67,046</u>	<u>45,358</u>

4 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Gift Aid Claimed			7,439
	-	-	-
Grants received	-	-	-
Bank Compensation & Hall Usage	-	-	-
	<u></u>	<u></u>	<u>7,439</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
	58,705	58,705	43,889
<i>Governance costs</i>			
	<u>58,705</u>	<u>58,705</u>	<u>43,889</u>

6 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Motor and travel costs	1,106	1,106	2,315
Premises costs	2,757	2,757	2,667
General administrative costs	3,847	3,847	2,306
Legal and professional costs			1,269
	<u>7,710</u>	<u>8,556</u>	<u>8,886</u>

7 Staff costs

No employee received emoluments more than £60,000.

Notes to the Accounts

8 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 January 2022	277,223	277,223
At 31 December 2022	<u>277,223</u>	<u>277,223</u>
Net book values		
At 31 December 2022	<u>277,223</u>	<u>277,223</u>
At 31 December 2021	<u>277,223</u>	<u>277,223</u>

9 Movement in funds

	At 1 January 2021	Incoming resources (including other gains/losses)	Resources expended .	At 31 December 2022
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	313,356	67,046	(73,710)	306,692
Revaluation Reserves:				
Total funds	<u>312,977</u>	<u>67,046</u>	<u>(73,710)</u>	<u>306,692</u>

10 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	313,356	313,356
Net current assets	(6,664)	(6,664)
	<u>306,692</u>	<u>306,692</u>

11 Reconciliation of net debt

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash and cash equivalents	36,134	(6,664)	29,470
	<u>36,134</u>	<u>(6,664)</u>	<u>29,470</u>
Net debt	<u>36,134</u>	<u>(6,664)</u>	<u>29,470</u>

12 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus, no single party controls the company.