MANARAT FOUNDATION

England & Wales · Charity number 1148223

Details

Status	Registered
Legal form	Charitable company
Company number	08098742
Registered	2012-07-20
Register	View on the Charity Commission register

Contact

Address	155 New Coventry Road Birmingham B26 3DX
Phone	07878680356
Email	manaratfoundation@gmail.com
Website	www.manaratfoundation.org.uk

Activities

Objects: 1) TO ADVANCE EDUCATION AND TRAINING, PARTICULARLY BUT NOT EXCLUSIVELY AMONGST CHILDREN AND YOUNG PEOPLE OF SCHOOL AGE BY THE PROVISION OF OUT OF SCHOOL AND HOMEWORK CLUBS.2) TO ADVANCE THE ISLAMIC FAITH INCLUDING HTE ADVANCEMENT OF RELIGIOUS EDUCATION AND RAISING AWARENESS OF THE FAITH;3) TO PREVENT OR RELIVE POVERTY BY PROVIDING OR ASSISTING IN THE PROVISION OF EDUCATION, TRAINING, HEALTHCARE PROJECTS AND ALL THE NECESSARY SUPPORT DESIGNED TO ENABLE INDIVIDUALS TO GENERATE A SUSTAINABLE INCOME AND BE SELF-SUFFICIENT

Activities: To provide religious education to adults and young people

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Birmingham City
- Coventry City
- Dudley
- Solihull
- Walsall
- Wolverhampton
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£394,135	£239,198	-	-
2024-03-31	£452,951	£232,937	-	-
2023-03-31	£330,417	£164,886	-	-
2022-03-31	£210,064	£109,103	-	-
2021-03-31	£128,869	£109,714	-	-

Trustees

Name	Role	Appointed
KAZI MOHAMMAD BELAL HOSSEN	Chair	2012-06-11
KHANDAKER ABM KABIR UDDIN		2012-06-11
MOHAMMAD SHAHID ULLAH		2012-06-11
MUHAMMAD SAIFUL ISLAM		2012-06-11
Syed Kashif Ali		2017-05-24

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MANARAT FOUNDATION

England & Wales - Charity number 1148223

Accounts

Docusign Envelope ID: AE8C5498-4FA9-4717-8881-E9A3EC68AC94

MANARAT FOUNDATION

MANARAT FOUNDATION

Annual Report and Financial Statement

2024-2025

Docusign Envelope ID: AE8C5498-4FA9-4717-8881-E9A3EC68AC94

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Manarat Foundation

Reference and Administrative Details

Trustees

- Mr Kazi Mohammad Belal Hossen, Director
- Mr Khandaker ABM Kabiruddin, Director
- Mr Mohammad Shahidullah, Director
- Mr Muhammad Saiful Islam, Director
- Mr Syed Kashif Ali, Director

Principal Office

155 New Coventry Road
Sheldon
Birmingham
West Midlands
B26 3DX

Company Registration Number

08098742

Charity Registration Number

1148223

Independent Examiner

Nasir Rafiq
Dua Governance
123-131 Bradford Street
Bradford Court
Birmingham
B12 0NS

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Manarat Foundation Trustees' and Directors' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

- To advance education and training, particularly but not exclusively amongst children and young people of school age by the provision of out of school and homework clubs.
- To advance the Islamic faith including the advancement of religious education and raising awareness of the faith;
- To prevent or relieve poverty by providing or asisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient
- To achieve all of the above Manarat Foundation's team is working tirelessly on creating a space where all their objectives can be achieved. Currently more than half of the building project has been completed.

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Objectives, Strategies and activities

Manarat Foundation has the following activities:

1) Daily Prayer Facilities.

2) Friday Prayer Facilities.

3) Eid Prayer facilities, including for women and children.

4) During the Holy Month of Ramadhan Iftaar and Taraweeh Prayers are organised.

5) Regular Islamic Educational Circles, for men, women and children.

Public Benefit

The Trustees and Director's report has outlined in length, the many areas in which the Charity is providing a Public Benefit to the community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

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Achievements and Performance

Our Impact Over the Last Year

The year to 31 March 2025 has been another successful year of delivering services and activities for the local Muslim community as well as engaging with the wider community. Our team of imams, trustees and volunteers have worked tirelessly throughout the year to serve our community.

Our key achievements for the past year include:

Education	• Significant increase in number of weekday and weekend Madrasah students • Introduction of adult short courses of Fiqh and Tajweed • Weekly Dars of Hadith & Tafseer • Adult Aalimiya class • Monthly family Halqa
CORE RELIGIOUS SERVICES	• Five daily salahs • Jummah salah • Weekly reminder • Youth halaqa
COMMUNITY OUTREACH	• Training on hajj & umrah • Islamophobia awareness workshop and Interfaith dialogue • Distribution of gifts and dawah pack to non-Muslim neighbours • Dua programme for local community • Fundraising for the wider Muslim community • Family funday • Annual dinner • Mosque open day
PUBLICATION	• Publication of Ramadan bulletin

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Services For the Month of Ramadan

Ramadan Bulletin

Once again, we published our annual Ramadan Bulletin, offering guidance, inspiration, and information to help the community make the most of the holy month. The bulletin included articles on fasting, prayer, and community reflections.

Taraweeh Prayers

Every night, the masjid hosted Taraweeh prayers led by a team of Huffaz.The complete recitation of the Qur'an was finished by the 29th night of Ramadan.Average nightly attendance exceeded 300 worshippers, with strong participation from both brothers and sisters.

I'tikaf

Manarat Foundation provides I'tikaf facilities for local Muslims during the last 10 days of Ramadan. This allows people to stay in the masjid overnight and to dedicate themselves to personal prayer and recitation of the Qur'an. This year, 10 new cubicles were installed, improving comfort and privacy for participants devoted to prayer and Qur'anic reflection.

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Iftar and Suhur Services

The Messenger of Allah (PBUH) said:
"Whoever feeds a fasting person will have a reward like that of the fasting person, without any reduction in his reward."(Ahmad and Al-Nasā'ī)
Manarat Foundation provided daily iftar for 120–150 individuals, and on some nights, over 200 participants joined. A communal suhur was held on the 27th night, attended by more than 100 worshippers.Special iftars were hosted for:

- Children and youth
- Multi-faith guests, including local community and police representatives
- These events helped strengthen bonds across faiths and foster understanding.

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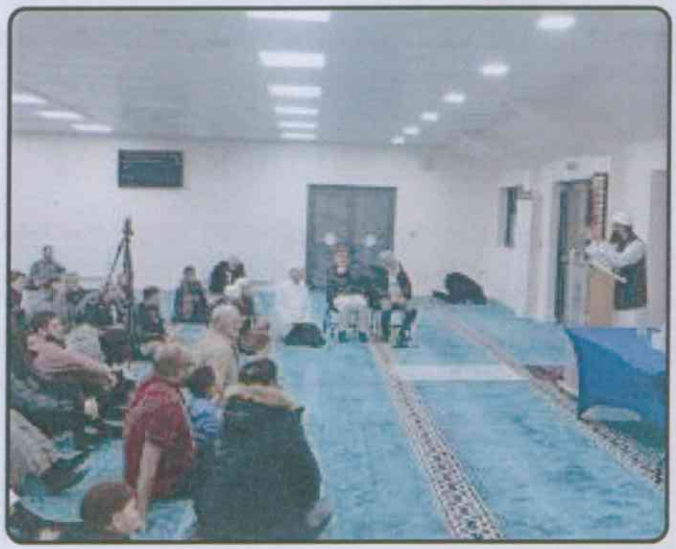
Other Regular Services

Fiqh of Ramadan Programme



Prior to the month of Ramadan, Manarat organises an opportunity to learn about the Fiqh of Ramadan. This year those attending the session benefited much from it and improved their knowledge. The event took place on Saturday 15th February after maghrib salah. The guest speaker, Shaikh Mahmood Hassan Koli spoke about the essential matters of Fiqh concerning Ramadan. Additionally, Sh. Kazi Belal talked about the practical ways in which a person can maximize the rewards of this blessed month. Those attending the event left with valuable insights on Fiqhi matters and how to make practical changes to their lives to make the most of their time during Ramadan.

Fiqh of Qurbani Programme

Understanding the significance of Qurbani is essential for every Muslim. Manarat Foundation hosted a seminar on the Fiqh of Qurbani on Friday May 24, 2024. The event aimed to educate and remind the community about the history and virtues of Qurbani.Shaykh Muhammad Shahid Ullah Azhari, delivered an insightful talk that covered the history of Qurbani, tracing its origins back to the times of prophets Adam and Ibrahim (AS).

He explained how their legacy continues to be honored to the present time and addressed the relevant Fiqhi issues surrounding Qurbani.Chaired by Shaykh Kazi Belal, the event was attended by over 50 participants and provided them with a better understanding of the reasons for this practice.

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Hajj and Umrah Training

Each year, Manarat offers comprehensive training for Muslims preparing for the Hajj and Umrah pilgrimages. This year was no different, and the Hajj seminar, titled "How to Perform Hajj, 'Umrah & Ziyara," was delivered by Shaykh Habibul Gaffar Azhari and Shaikh Kazi Belal Hossen. The two scholars ensured that through this training participants gained in-depth knowledge and understanding of the rites and rituals of hajj and umrah. Over the years, many members of the community have benefited greatly from this training, including those who attended this year's training.

Manarat Radio Scanner Service

The Azan (call to prayer) is an audible alert for the community, reminding them of the time of prayer. This is especially important because the call is not openly broadcast in the UK. A live radio transmission (through a radio scanner) of the Azan and congregational prayers is delivered at the time of each of the five daily prayers.

The radio transmissions also allow for other programmes and events to be broadcast to the community. During this year, this service became a much more valued and important channel to keep our community informed of announcements and events.

Sisters' Circle

The circle is run by the sisters in the Bengali language mainly.

Activities are held monthly, and this year included:

1.Eid reunion parties.

2.Hajj training

3.Regular tarbiyyah programmes such as darsul Qur'an, darsul Hadith and much more

4.Discussions on seerah, biography of the sahabah, ummahatul m'umineen and,

5.Other core topics of Islam were also covered by the circle.

The sisters also actively participate in regular fundraising and charity events at Manarat Foundation.

Islamic Marriage Solemnization

Marriage is a key tenet of the teachings of Islam. It is within this, that future generations of Muslims are to be born and raised in. Each year we provide imams to solemnize the Islamic marriage (Nikah).

In addition to Islamic marriage, we also perform civil marriages.

This year, we conducted approximately 20 Nikahs, including facilitating 'walimahs' being attended by a small number of participants.

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Hiring Facility

Manarat provides facilities, at a cost, for holding small functions such as aqeeqah, walimah and community gatherings. Currently, we can only facilitate small functions. As the only Islamic and community centre within the area, this is greatly received by the local Muslim community.

Events

Each year we organize and facilitate numerous events at our premises as well as organise external events and trips.

Annual Dinner & Award Ceremony:

The Annual Dinner and Award Ceremony, held on Sunday 8th December 2024 at Manarat premises, was a resounding success. More than 400 attendees took part in the event.

The evening celebrated the achievements of our madrasa students, volunteers, and supporters, featuring Qur'anic recitations, group and individual nasheeds, and inspiring speeches that highlighted the dedication of our young participants.

A key highlight was the award ceremony, where outstanding madrasah students were recognised for their academic and extracurricular achievements. Medals, certificates, and prizes were presented to students for exceptional performance.

We were honored to have distinguished guests, including Shaikh Abdul Qayyum, Chief Imam of East London Mosque London, who spoke on the importance of Islamic education, and Shaykh Qari Obaida Muafaq, who graced the event with his Qur'anic recitations.

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Annual Family Day Trip

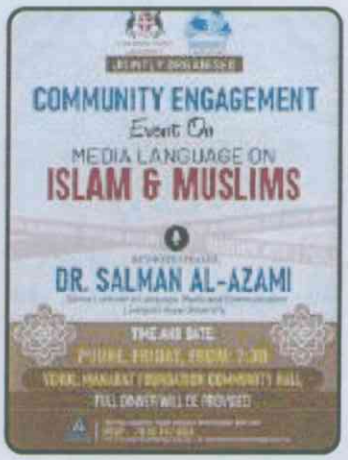
The annual day trip, in the school summer holidays, is a highlight of our social calendar. This year we organised a family trip to Dovedale. The aim is to strengthen the bonds of brotherhood and unity within our community. Over 100 participants, including families and friends, joined the trip, traveling in two coaches. It was a memorable day filled with joy, celebration, and with new connections being made the bonds between us are increasing. The positive feedback received from everyone taking part has been incredibly encouraging and we expect this to be an annual fixture.

Support for New Muslims

The growth of Islam continues apace, and with each passing day more individuals are embracing Islam. We provide a range of support for our new Muslim brothers and sisters. Manarat helps them to learn more about Islam and in their journey to becoming righteous persons. We make sure they have the emotional and social support, especially at key times of the year, e.g. Eid, Ramadan.

Seminar on Media Language For Islam & Muslims

The seminar was hosted by Manarat Foundation in partnership with Liverpool hope university on Friday 7th June 2025 at Manarat conference hall. Dr Salman al- Azami, senior lecturer at Liverpool hope university, conducted the seminar. Many people attended the seminar.



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Fajr Knight

This year during the winter school holidays, we organised the "Fajr Knight Challenge" to encourage our young people and children to join the congregation for Fajr prayer. The programme was carefully designed: a short reminder after the prayer, followed by a sports activity and concluded with a wholesome breakfast. More than 35 children participated in the challenge, embracing the opportunity to build good habits and strengthen their faith. On the final morning, each of the participants was given cash prizes and certificates in recognition of their dedication and commitment.

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Youth Halaqa and Social Gathering

Manarat continues to invest in youth tarbiyyah through multiple gatherings throughout the year.

a. Youth Halaqa With Shaikh Yasir AL-Hanafi

Held on Friday 30 August 2024, Shaykh Yasir delivered a powerful lecture on "The Effects of Addiction and Sin." The event drew a large audience, inspiring many to reflect and reconnect spiritually.

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b.Seerah Conference and Youth Halaqa With Dr. Shahrul Hussain.

On 27 September 2024, Dr. Shahrul Hussain delivered an inspiring and captivating talk featuring beautiful stories from the Seerah of the Prophet Muhammad (SAW). The event attracted a large number of brothers and sisters from the community, who deeply appreciated and benefited from the insightful session.

The evening concluded with a Seerah Quiz Competition, where participants enthusiastically showcased their knowledge, and cash prizes were awarded to the winners. The atmosphere was filled with learning, inspiration, and a renewed love for the Prophet (SAW).

Overall, the event was highly commended by the community for its educational value, spiritual depth, and engaging format, fostering unity and enthusiasm among attendees.

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c. Qiyam Al-Layal & Youth Halaqa With Shaikh Yasser Aman

Manarat Foundation successfully organised another impactful youth event on Friday, 1st November 2024. The programme brought together many enthusiastic young girls and boys from the community, providing them with an opportunity to engage, learn, and be inspired.

Shaikh Yasser, the young imam of Manarat Foundation who has been blessed with a beautiful voice, delivered an insightful and motivational speech to the participants. His address encouraged the youth to strengthen their faith, develop positive values, and contribute meaningfully to their communities.

The event marked yet another milestone in Manarat Foundation's ongoing efforts to nurture and empower the next generation through spiritual guidance and community engagement.

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d. Winter Conference & Youth Halaqa.

The Annual Conference 2025 was held on January 4th, 2025, marking yet another milestone in our ongoing tradition of fostering knowledge, reflection, and community engagement.

This year's conference featured a distinguished panel of speakers, including Shaykh Yousuf Zaman, Shaikh Muhammad Waqar, Professor Khandaker Kabir Uddin, Sheikh Kazi Bilal, and Sheikh Shahidullah Azhari. Each speaker delivered inspiring and insightful presentations, enriching the audience with profound knowledge and practical guidance.

The event drew a large and diverse audience, creating an atmosphere of lively discussion and intellectual engagement. One of the highlights of the day was the enthusiastic participation of young attendees in a series of competitive activities, including a quiz, Qur'anic recitation (Tilawah), and speech competitions. These events not only showcased the remarkable talents of the younger generation but also encouraged their active involvement in the conference's objectives.

In recognition of exceptional performance, the participants of the Fajr Knight Challenge were awarded a cash prize at the conclusion of the event.

Overall, the conference was a resounding success, receiving overwhelmingly positive feedback from attendees. It served as a meaningful platform for learning, inspiration, and community spirit. We extend our heartfelt gratitude to all the speakers, participants, volunteers, and guests whose contributions made this year's conference truly memorable.

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e. Youth Iftar

Every Ramadan, Manarat hosts a special Youth Iftar, bringing young members of the community together for an evening of spirituality and reflection. This year's event, held on the 18th of Ramadan, featured inspiring reminders, heartfelt recitations, and a delicious five-course meal prepared especially for the youth — leaving everyone spiritually uplifted and connected to the essence of Ramadan.

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Community Outreach Services

Manarat has been delivering various services to the wider community. These are set out in this section

Food Sharing with the Non-Muslim Neighbours

Manarat Foundation has undertaken many initiatives to continue fostering good relations with our non-Muslim neighbors. Additionally, this allows for awareness of Islam to be raised as well as address any concerns that the wider non-Muslim community may have about a range of topics. We have extended open invitations to the wider community to attend the numerous programmes and events that we deliver. This year we have also shared food during festivals and celebratory occasions.

Interfaith Meeting & Iftar

Manarat Foundation actively engages in interfaith dialogue and proudly hosts an annual Interfaith Iftar.
This year's gathering welcomed representatives from diverse faith communities, including the West Midlands Police Commissioner. The evening served as a meaningful platform to foster mutual respect, shared understanding, and stronger community ties.

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School and Clubs Visits

Manarat recently hosted a series of educational visits from Olton Primary School. The purpose of these visits was to provide pupils with an opportunity to gain an informed understanding of Islam and the experiences of Muslims living in the United Kingdom.

During the programme, pupils learned about the fundamental beliefs and practices of Islam and were encouraged to ask questions to enhance their understanding. The visits also included a guided tour of the mosque, where many non-Muslim students were able to observe the environment of worship and learn about its significance within the Muslim community.

These visits contributed positively to interfaith understanding and community cohesion by fostering respect, curiosity, and mutual appreciation among young learners.

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Helping the Vulnerable & Raising Funds

Manarat Foundation launched a scheme to help needy people across the globe in partnership with other mainstream UK charities. Alhamdulillah, in this reporting year we have raised funds to support humanitarian relief following floods in Bangladesh and Pakistan as well as earthquakes in Afghanistan and Turkey. We have helped the wider community in partnership with Islamic relief, UKIM, and Action for Humanity.

Da'wah Programme

One of the key objectives of Manarat's Da'wah initiatives is to invite people towards Islam and provide them with authentic knowledge and guidance. Alhamdulillah, through these ongoing efforts, a number of brothers and sisters have embraced Islam and pronounced their Shahadah at Manarat during the year.

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Family Fun Day and Eid Reunion

The Family Fun Day took place on Sunday, 13th August 2024, from 12:00 pm to 6:00 pm. Building on the success of the previous year's event, a wide range of activities was organised, including the ever-popular bull riding and bouncy castles. A variety of food stalls were available, along with specific stalls catering for sisters.The event was well attended by members from all sections of the local community. Such initiatives play an important role in bringing the community together, fostering positive relationships, and providing valuable opportunities for social interaction and engagement.

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Manarat Foundation's Mosque Open Day

Manarat Foundation successfully hosted its Mosque Open Day on Sunday, 17th November 2024. The event marked an important milestone in promoting understanding, harmony, and dialogue between the Muslim community and the wider public.

The Open Day welcomed a large number of non-Muslim visitors from diverse backgrounds who came to learn more about Islam, Muslims, Islamic history, culture, architecture, and art. Visitors had the opportunity to tour the mosque, observe its design and spiritual significance, and engage in open discussions about Islamic faith and traditions.

In partnership with EPCI (Ethnic and Cultural Partnership Initiative), Manarat Foundation arranged a comprehensive and interactive display that showcased various aspects of Islamic civilization. The exhibition included sections on Islamic calligraphy, traditional attire, Qur'anic manuscripts, and architectural models, providing visitors with a deeper appreciation for the richness and beauty of Islamic heritage.

Knowledgeable volunteers and community members were present throughout the day to answer questions, guide tours, and share personal experiences about their faith. Informative presentations and short talks were also delivered, focusing on topics such as the role of mosques in the community, women in Islam, and common misconceptions about the religion.

The event received widespread appreciation from the local community and visitors alike. Many attendees expressed gratitude for the warm hospitality and the opportunity to learn directly from Muslims in a welcoming environment.

Manarat Foundation plans to continue such initiatives in the future, fostering mutual respect, cultural exchange, and community unity.

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Manarat Foundation Annual General Meeting (AGM)

Manarat Foundation convened its Annual General Meeting (AGM) on Saturday, 11th January 2025, bringing together a large number of community members, supporters, and stakeholders.

The session commenced with the Secretary's presentation of the annual report, which provided a comprehensive overview of the Foundation's key activities, community initiatives, and accomplishments throughout the past year.

Following this, the Treasurer presented the proposed budget for the upcoming year, outlining financial priorities and plans to strengthen the Foundation's programmes and community services. The accountant then presented the detailed financial report, summarising income, expenditures, and the Foundation's overall financial position.

Attendees were invited to ask questions and share feedback regarding the financial and operational reports. The open forum encouraged constructive discussion and reinforced the Foundation's commitment to transparency and accountability.

Community members expressed appreciation for the Foundation's transparent governance practices and commended its consistent financial growth and positive community impact.

The meeting concluded with a word of thanks delivered by Shaikh Shahidullah, who expressed heartfelt gratitude to all attendees for their active participation and ongoing support.

Manarat Foundation remains dedicated to serving the community with integrity, transparency, and a shared vision for continued growth and service.

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Ramadan Camp AT Manarat Academy

Manarat Academy organized a two-week Ramadan Camp from 3rd to 13th April 2024, designed to educate children about Islam in a fun and engaging environment. We created a comprehensive curriculum for this intensive program, aiming to provide a meaningful and enriching experience.

Approximately 22 students participated in the camp, and based on their feedback, they found the experience fun, highly beneficial, gaining valuable new knowledge during the two-week period. Manarat Academy remains committed to offering more programs like this, tailored to meet the unique needs of our children.

Hifzul Quran Competetion

Manarat Academy organises an annual Hifzul Qur'an competition to provide a platform for Manarat students to showcase their talents and inspire them to continue excelling in Hifz and the recitation of the Qur'an. This year, the final round of the competition took place on Saturday 15th November 2024 and featured three levels of competition. A panel of three esteemed judges—Sh. Qari Muddasir Anwar, Sh. Habibul Gaffar Azhari, and Sh. Kazi Bilal Azhari—provided valuable feedback and encouragement. Winners from each level were awarded cash prizes totaling over £1,000.

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Manarat Academy

Madrasah Classes

Manarat Academy has over 200 students between the ages of 4-16. Currently it provides daily evening and weekend Madrasah (education) classes.

Manarat's evening and weekend Madrasah classes provide high quality Islamic education. Having a thorough understanding and religious grounding enables our children to be active and responsible British citizens whilst maintaining their Islamic faith. Evening classes run Monday-Thursday between 5pm to 7pm. Weekend classes are between 10am to 1pm.

Senior leaders have ensured that safeguarding, health & safety and first aid qualified teachers are part of the teaching staff.

In order to achieve its educational goals, Manarat has developed a well-structured syllabus and curriculum, which is taught by a highly educated child friendly team. All teaching staff are DBS checked. Qualified female teachers deliver the lessons for the girl's classes.

Children are taught, Qur'an recitation with tajweed, Hifzul Qur'an (selected Suras and verses), Selected Hadith (memorisation with meaning), Seerah of the Prophet (PBUH), Basic Aqaid, Masnoon du'aas (with meaning) and, Daily Fiqh (Islamic Jurisprudence). Assemblies are held monthly, and students have also taken part in inter-Madrasah Islamic competitions.

Arabic language Course for Children and Adult

Manarat provides an Arabic language course for children, aiming to familiarize them with the language of Islam and foster a better understanding of the Qur'an and Deen. This year, our Arabic course for children ran on Saturdays from 12pm to 1pm and attracted over 10 students.

Hifzul Quran

Our Hifz ul Qur'an classes are available both during the weekdays and weekends, featuring the following schedule:

1. Monday to Thursday: 5pm to 7pm
2. Saturday and Sunday: 10am to 1pm

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Madrasah Trip

As part of its annual educational tradition, Manarat organised a trip for students to explore the rich Muslim history and cultural heritage of the United Kingdom. This year's visit was to the historic London Central Mosque and Islamic Cultural Centre.

Students were given a guided tour led by a knowledgeable host, who provided valuable insights into the mosque's unique architectural design and its important role in the development of Islam in Britain. The group also had the opportunity to visit the Exhibition Centre and the library, where they learned more about the contributions of Muslims to British society and the long-standing heritage of the Islamic community in the UK.Overall, the trip was both educational and inspiring, offering students a deeper appreciation of Islamic history, culture, and its lasting influence in Britain. With over 70 participants, the trip also included a visit to the Islamic Exhibition and Art Gallery at Mosque Library, where students had the opportunity to engage with fascinating exhibits. The trip was a memorable and enriching experience for both students and teachers, offering valuable insights into the contributions of Muslims to British history and culture.

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Other Services Delivered for Children

A number of activities were organised to coincide with key dates in the Islamic year. This year this has included:

- Online Islamic quiz
- Qiraat competition
- Speech competition

Adult Education

Learning is an ongoing experience and one that should follow us throughout adulthood. We have a range of educational provisions for adult learners from simple talks to longer classes.

Alimiyyah Course

Manarat Academy is proud to announce the launch of its first batch of the Alimiyyah programme, designed to meet the growing demand for Islamic education and produce qualified scholars. Our inaugural cohort consists of seven dedicated students who are systematically studying the religion of Allah under the guidance of our highly qualified teachers. With a vision to serve the community, we aim to expand the Alimiyyah programme in the future, providing more students with the opportunity to pursue this noble path of knowledge.

Weekly Tafsirul Qu'ran

Manarat's scholars have dedicated time to provide Tafsir (interpretation) in English every Sunday after Zuhr salah. This session is delivered by Shaikh Ubaid Ullah Shameem and around 20 brothers & sisters attend the session regularly.

Weekly Dars al Hadith

To understand the Qur'anic message, it is equally important to understand the hadith and Sunnah of the prophet (SAW). Dars al Hadith in English is another important programme that has been regularly delivered by our scholars every Saturday after Zuhr Salah. Shaikh Mohammad Shahidullah delivers it with great passion.

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Arabic Language for Adults

Manarat's Sunday Arabic language course, running from 2pm to 3pm, continues to thrive, attracting a diverse group of students. The growing number of enquiries about our new Arabic course reflects the positive feedback from our current participants. We are also proud to announce that three students from the adult Arabic batch have successfully completed the first level of the program and are now preparing to start the next level.

Other Adult Education Services

The following other classes or short courses were held during this year:

- Tajweed for sisters
- Tajweed for brothers
- Brothers Fiqh class
- New Muslims Class

Development Work

Manarat continued delivering services from its 155 New Coventry Road premises. Renovation works on the building in previous years have been completed. However, some planned works which included providing kitchen facilities continue to be delayed. Manarat Foundation Project Development Committee held meetings over the reporting year to discuss and resolve some short and long-term issues. The committee members worked alongside trustees, volunteers, and professionals to resolve these issues.

Vision 2030

The Vision 2030 for Manarat Foundation could be framed around three core themes:

1. Community Empowerment
2. Inter-faith Harmony
3. Sustainable Growth

Core Action Plan

1. Gradual expansion in activities
2. Gradual expansion of facilities

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Gradual Expansion in Activities

Education

1. Improve the quality of evening and weekend Madrasah with digital learning facilities
2. Increase the numbers of adult courses
3. Setup the department of research and publications and partnership with UK universities
4. Plan for Islamic nursery and primary schools

Youth & Wellbeing

1. Create vibrant spaces for sports, arts (Islamic calligraphy etc)
2. Mental-health support and mentorship
3. Leadership training
4. Media and political engagement

Inter-Faith & Civic Engagement

1. Host dialogue series and joint social-action projects with local churches, temples and charities to foster mutual respect.
2. Attract more schools and non Muslims organisations for visits
3. Organise maths/science competition with partnership with local schools

Inter-Faith & Civic Engagement

1. Food bank
2. Matrimonial service
3. Funeral service
4. Religious and educational tourism 5. refugee-support programmes
6. partnerships with local councils to address social-care gaps.
7. Supporting new Muslim

Gradual Expansion of Facilities

1. Development plan for Manarat Foundation complex in the existing site with exceptional architectural design and service facilities
2. Acquiring more properties

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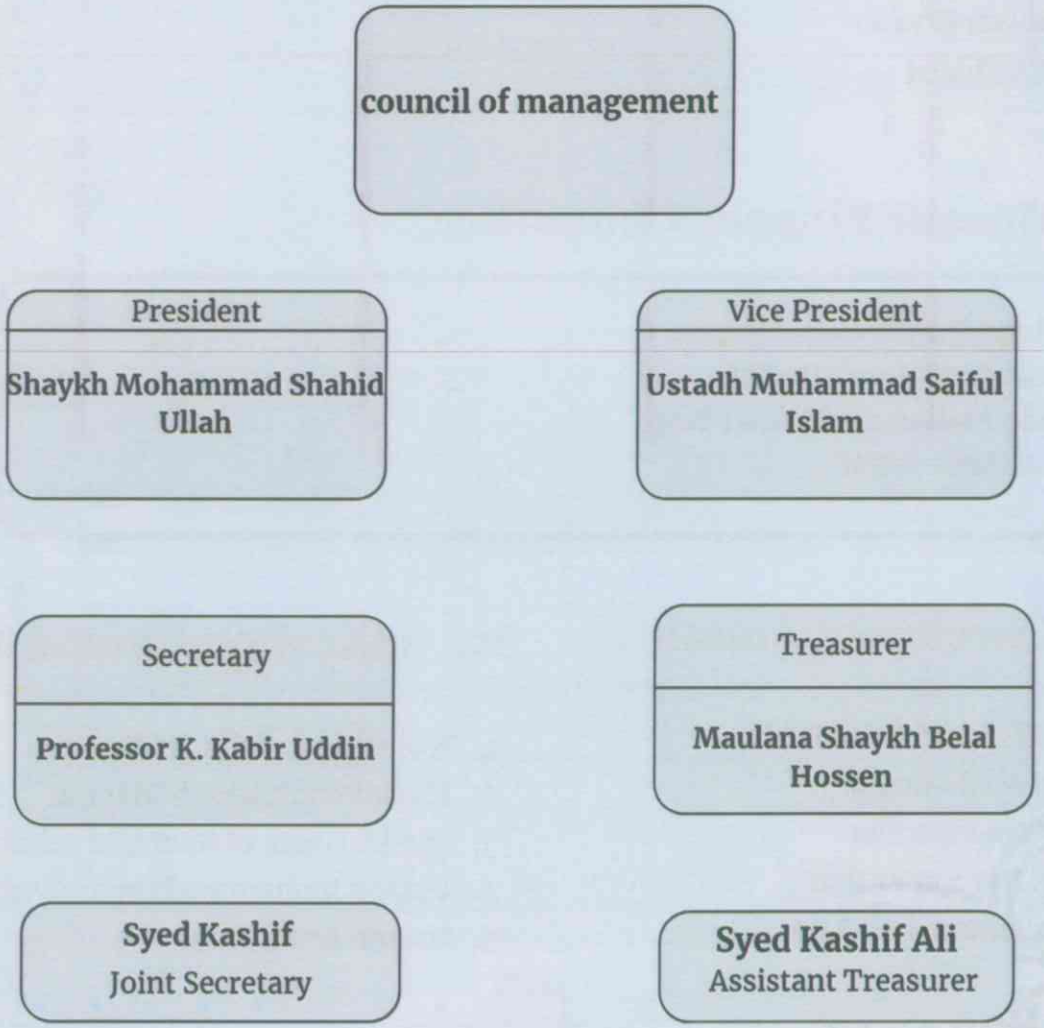
ORGANIZATIONAL STRUCTURE

The organisational structure of Manarat is that the council of management decides the running of the project. The election of the council of management takes place as per the constitution of Manarat. The following positions are determined through election for two years.

The current council of management members are:



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Organizational Structure

MF Advisory Board:

1.Dr. M Millat-e-Mustafa, (King Salaman Foundation KSA)
2.Dr. Abul Kalam Azad, (director safeer online academy)
3.Mr. Faizur Rahman Choudhury MBE
4.Mr. Abdul Hamid, Msc, MA, (Community Leader, Solihull)
5.Mr. Imran Salim, (Chartered Accountant, Solihull)
6.Shaykh Abdur Rahman Madani, (Director, TV ONE London)
7.Solicitor Tahir Abdullah, (Wright Justice Solicitors)
8.Alhajj Abdul Malek Parvez, (Community Person)
9.Mr. Akram Bonham (Architect)
10.Dr Anwar Khoker
11.Dr MA Khaled

MF Mosque Finance Committee

1.Maulana Shaykh Belal Hossen
2.Mohammed Nurul Abedin
3.Ustadh Muhammad Umair Yasir
4.Abdul Qawi-dayal

MF Purchase Committee

1. Professor K. Kabir Uddin
2. Mr. Abid Ahmed
3. Mr. Nadeem Din
4. Mr. Haroon Rashid
5. Mohammed Ali Raja

MF Education Committee

1. Professor K. Kabir Uddin
2. Sheikh Abdullah Al-Mamun
3. Sheikh Habib ul Ghafar al azhari
4. Ustadh Muhammad Umair Yasir
5. Ustadh Arif Rabani

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Organizational Structure

MF Madrasah SMT

1. Professor K. Kabir Uddin
2. Ustadh Muhammad Umair Yasir
3. Ustadh Arif Rabani
4. Ustadha Naila Parveen
5. Ustadha Bushra Bibi
6. Ustadh Ubaid Ullah Shameem

MF Sisters Committee

1.Mrs Yeasmin Arafat
2.Mrs Nasrin Akhtar
3.Mrs Umma Salma
4.Mrs Shaheda Parveen
5.Ustadah Naila Parveen
6.Mrs Rawshanara Begum
7.Sister Sazia
8.Mrs Qamar Abbas
9.Mrs Ruby Shah
10.Mrs Jahida Salam
11.Mrs Rugina Abedin
12.Mrs Tabasam Bibi
13.Mrs Tamana Akter
14.Mrs Tanzila Hassan

MF Complex Project Development Committee

1.Professor K. Kabir Uddin
2.Mr. Akram Bonham
3.Mr. Harun Al- Rashid
4.Mr. Hanif

MF Event Facility and Parking Management Committee

1.Muhammad Saiful Islam
2.Mr. Abdul Rashid Ramdan
3.Mr. Mohammad Haque
4.Mr. Abdul Aziz
5.Mr Saiful Anbia
6.Mr Sayed Hassan
7.Mr. Hussain Asghar
8.Mr Salman Shahid
9.Mr Aftab Ahmed
10.Mr Ibrahim Jallo
11.Mr Azad Miah
12.Mr Abid Ahmed
13.Mr Iqbal Habib
14.Mr Suleman Sheikh
15.Mr Farahan Ahmad
16.Mr Nadeem Din
17.Mr Irshad Memon

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MF STAFF

1

Muhammad Umair Yasir

- Head of centre, Imam & Teacher

Arif Rabbani

- Head of education, Imam & Teacher

Ubaid Ullah Shameem

- Imam & Teacher

4

Abdul Qawi

- Muaddhin

5

Bushra Bibi

- Teacher

Naila Parveen

- Teacher

Tabasam Bibi

- Teacher

8

Iman Hamadi

- Teacher

9

Tamanna Akter

- Teacher

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Financial Review

During the year the charity raised £394k (2024: £452k) and spent £239k (2024: £233k), generating a net movement of £155k (2024: £220k)

Policy on Reserves

At year end, the charity's reserves stood at £1.1m (2023: £880k), of which £181k is restricted (2023: £175k) and £919k is unrestricted (2023: £705k).

The charity holds sufficient reserves in order to meet its immediate needs.

Going Concern

The trustees have assessed the charity's financial position and its ability to continue operating for the foreseeable future. Based on this assessment, which included a review of projected income, expenditure, cash flows, and reserves, the trustees are satisfied that the charity has adequate resources to meet its obligations as they fall due. Accordingly, the financial statements have been prepared on a going concern basis. The trustees are not aware of any material uncertainties that may cast significant doubt on the charity's ability to continue as a going concern.

Structure, Governance and Management

Nature of Governing Document

Manarat Foundation is governed by Memorandum and Articles incorporated 8th June 2012 as amended by special resolution(s) dated 13th July 2012 as amended by special resolution registered at Companies' House on 18th July 2012.

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Recruitment and Appointment of Trustees

The Charity has four founding members and 2 other Trustees. They decide when the need of a new Trustee arises.

Induction and Training of Trustees

New Trustees are invited when there is a need within the charity, and a suitable candidate with the required skill sets will be invited based on the requirements of the charity.

Background checks and training is also part of the induction process.

Major Risks and Management of those Risks

The trustees have assessed the risks the charity faces, and are satisfied with the systems and arrangements in place to manage the risks.

Financial Instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Liquidity Risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 28 January 2026 and signed on its behalf by:

.....

Mr Mohammad Shahidullah

Trustee

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Statement of Trustees' Responsibilities

The trustees (who are also the directors of Manarat Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Independent Examiner's Report to the Trustees of Manarat Foundation

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 42 to 57.

Respective responsibilities of trustees and examiner

As the charity's trustees of Manarat Foundation (and also 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 Manarat Foundation 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

Since Manarat Foundation's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Manarat Foundation as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or

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3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Nasir Rafiq

.....

Nasir Rafiq
ICAEW

Dua Governance
123-131 Bradford Street
Bradford Court
Birmingham
B12 0NS
Date: 28 January 2026

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Statement of Financial Activities for the Year Ended 31 March 2025

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	394,135	-	394,135
Total income		394,135	-	394,135
Expenditure on:				
Raising funds		(6,000)	-	(6,000)
Charitable activities	4	(233,198)	-	(233,198)
Total expenditure		(239,198)	-	(239,198)
Net income		154,937	-	154,937
Net movement in funds		154,937	-	154,937
Reconciliation of funds				
Total funds brought forward		**918,599**	**180,993**	**1,099,592**
Total funds carried forward	**14**	**1,073,536**	**180,993**	**1,254,529**

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	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	446,900	6,051	452,951
Total income		446,900	6,051	452,951
Expenditure on:				
Raising funds		(2,288)	-	(2,288)
Charitable activities	4	(230,649)	-	(230,649)
Total expenditure		(232,937)	-	(232,937)
Net income		213,963	6,051	220,014
Net movement in funds		213,963	6,051	220,014
Reconciliation of funds				
Total funds brought forward		**704,636**	**174,942**	**879,578**
Total funds carried forward	**14**	**918,599**	**180,993**	**1,099,592**

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2024 is shown in note 14.

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Balance Sheet as at 31 March 2025

(Registration number: 08098742)

Item	Note	2025 (£)	2024 (£)
Fixed assets			
Tangible assets	11	1,263,994	1,290,811
Current assets			
Cash at bank and in hand	12	259,251	102,121
Creditors: Amounts falling due within one year	13	(268,716)	(293,340)
Net current liabilities		(9,465)	(191,219)
NET ASSETS		1,254,529	1,099,592
Funds of the Charity			
Restricted income funds			
Restricted funds		180,993	180,993
Unrestricted income funds			
Unrestricted funds		1,073,536	918,599
Total funds	14	**1,254,529**	**1,099,592**

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For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and he preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 42 to 57 were approved by the trustees, and authorised for issue on 28 January 2026 05/12/25 and signed on their behalf by:

.....

Mr Mohammad Shahidullah
Trustee

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Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		154,937	220,014
Adjustments to cash flows from non-cash items			
Depreciation		26,817	27,437
		181,754	247,451
Working capital adjustments			
Decrease in creditors	13	(24,624)	(223,512)
Net cash flows from operating activities		157,130	23,939
Net increase in cash and cash equivalents		157,130	23,939
Cash and cash equivalents at 1 April		102,121	78,182
Cash and cash equivalents at 31 March		**259,251**	**102,121**

All of the cash flows are derived from continuing operations during the above two periods.

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Notes to the Financial Statements for the Year Ended 31 March 2025

Charity Status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The principal place of business is:

155 New Coventry Road
Sheldon
Birmingham
West Midlands
B26 3DX

Accounting Policies

Summary of Significant Accounting Policies and Key Accounting Estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of Compliance

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). They also comply with the Companies Act 2006 and Charities Act 2011.

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Basis of Preparation

Manarat Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and Endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and Legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

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Raising Funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable Activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance Costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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Tangible Fixed Assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and Amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures & Fitting: 15 years UEL straight line

Land & Buildings: 50 years UEL straight line

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund Structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.
Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3.Income from donations and legacies

	Unrestricted funds		
Funds	**General £**	**Total 2025 £**	**Total 2024 £**
Donations and legacies:			
Educational activities	96,624	96,624	96,836
Donations from individuals	261,244	261,244	263,316
Gift aid reclaimed	36,267	36,267	92,799
Total income	**394,135**	**394,135**	**452,951**

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4.Expenditure on charitable activities

Description	2025 (£)	2024 (£)
Employment cost	109,673	107,950
Utilities	13,048	18,831
Facility cost	11,596	8,679
Food, hospitality and events	33,904	21,421
Repairs and maintenance	7,642	23,112
Grants	24,369	14,938
Governance	8,656	7,127
Office expenses	3,491	3,441
Depreciation	26,817	27,437
Total expenditure	**239,198**	**232,937**

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5.Grant-making

Analysis of grants

Below are details of material grants made to institutions

Name of institution / Activity	2025 (£)	2024 (£)
Global Relief Trust	24,369	-
UK Islamic Mission	-	5,000
Human Care Initiative	-	6,000
Emergency Relief	-	3,938
Total grants	**24,369**	**14,938**

6.Net Incoming/Outgoing Resources

Net incoming resources for the year include:

Description	2025 £	2024 £
Depreciation of fixed assets	**26,817**	**27,437**

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7.Trustees Remuneration and Expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8.Staff Costs

The aggregate payroll costs were as follows:

Description	2025 (£)	2024 (£)
Wages and salaries	62,914	48,798
Social security costs	3,296	2,463
Total staff costs	**66,210**	**51,261**

No employee received emoluments of more than £60,000 during the year.

9.Independent Examiner's Remuneration

Description	2025 £	2024 £
Examination of the financial statements	**3,580**	**3,580**

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10.Taxation

The charity is a registered charity and is therefore exempt from taxation.

11.Tangible Fixed Assets

Description	Land and buildings (£)	Furniture and equipment (£)	Total (£)
Cost			
At 1 April 2024	1,402,623	39,527	1,442,150
At 31 March 2025	1,402,623	39,527	1,442,150
Depreciation			
At 1 April 2024	133,253	18,086	151,339
Charge for the year	25,387	1,430	26,817
At 31 March 2025	158,640	19,516	178,156
Net book value			
At 31 March 2025	**1,243,983**	**20,011**	**1,263,994**
At 31 March 2024	**1,269,370**	**21,441**	**1,290,811**

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12.Cash and cash Equivalents

Description	2025 £	2024 £
Cash on hand	-	3,000
Cash at bank	259,251	99,121
Total cash and cash equivalents	259,251	102,121

13.Creditors: amounts falling due within one year

Description	2025 (£)	2024 (£)
Qard e Hasanah - community loans	257,399	288,900
Accruals	11,317	4,440
Total current liabilities	**268,716**	**293,340**

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14.Funds

Description	Balance at 1 April 2024 (£)	Incoming resources (£)	Resources expended (£)	Balance at 31 March 2025 (£)
Unrestricted funds – General	918,599	394,135	(239,198)	1,073,536
Restricted funds	180,993	-	-	180,993
Total funds	**1,099,592**	**394,135**	**(239,198)**	**1,254,529**

15.Analysis of Net Assets between Funds

Description	General £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	1,082,150	181,844	1,263,994
Current Assets	262,251	-	262,251
Current Liabilities	(271,716)	-	(271,716)
Total Net Assets	**1,072,685**	**181,844**	**1,254,529**

Description	Unrestricted Funds (General £)	Restricted Funds £	Total Funds at 31 March 2024 £
Tangible Fixed Assets	1,109,818	180,993	1,290,811
Current Assets	102,121	-	102,121
Current Liabilities	(293,340)	-	(293,340)
Total Net Assets	**918,599**	**180,993**	**1,099,592**

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MANARAT FOUNDATION

England & Wales - Charity number 1148223

Accounts

Company registration number: 08098742
Charity registration number: 1148223

Manarat Foundation

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Manarat Foundation

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Manarat Foundation

Trustees' and Directors' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Objectives and activities

Objects and aims

1) To advance education and training, particularly but not exclusively amongst children and young people of school age by the provision of out of school and homework clubs.

2) To advance the Islamic faith including the advancement of religious education and raising awareness of the faith;

3) To prevent or relieve poverty by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient

To achieve all of the above Manarat Foundation's team is working tirelessly on creating a space where all their objectives can be achieved. Currently more than half of the building project has been completed.

Objectives, strategies and activities

Manarat Foundation has the following activities:

1) Daily Prayer Facilities.

2) Friday Prayer Facilities.

3) Eid Prayer facilities, including for women and children.

4) During the Holy Month of Ramadhan Iftaar and Taraweeh Prayers are organised.

5) Regular Islamic Educational Circles, for men, women and children.

Public benefit

The Strategic Report has outlined in length, the many areas in which the Charity is providing a Public Benefit to the community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The year to 31 March 2024 has been another successful year of delivering services and activities for the local Muslim community as well as engaging with the wider community. Our team of imams, trustees and volunteers have worked tirelessly throughout the year to serve our community.

Manarat, in a short space of time, has achieved the following:

EDUCATION

Significant increase in number of weekday and weekend Madrasah students Introduction of adult short courses of Fiqh and Tajweed

Weekly Dars of Hadith & Tafseer

CORE RELIGIOUS SERVICES

Five daily salahs Jummah salah Weekly reminder Youth halaqa

COMMUNITY OUTREACH

Training on hajj & umrah

Islamophobia awareness workshop and Interfaith dialogue Distribution of gifts and dawah packs to non-Muslim neighbours

Dua programme for local community

Fundraising for the wider Muslim community Family funday

Annual dinner and Awards Ceremony

SERVICES FOR THE MONTH OF RAMADAN.

1-RAMADAN BULLETIN

Once again, this year we published the Ramadan Bulletin. This contained information about Ramadan and other articles relevant to this blessed month. The Bulletin gives our local community the necessary information to help them make their month of fasting more beneficial & spiritual.

2-TARAWEEH PRAYERS

Every year, in the month of Ramadan daily Taraweeh prayers are held at the time of the Isha salah. These are led by a team of Huffaz. The recitation of the Qur'an is generally completed on the 29th night of Ramadan. Although attendance levels vary over the month, every night over 300 people attended the Taraweeh prayers.

3-IFTAR AND SUHUR SERVICE

According to the Hadith of our beloved prophet (PBUH) feeding the fasting person is considered a very noble act. The Messenger of Allah (PBUH) said,

"Whoever feeds a fasting person will have a reward like that of the fasting person, without any reduction in his reward."

(Ahmad and Al-Nasai)

Iftar was provided daily for approximately 120-150 individuals. On occasions more than 200 people took part. Iftar was provided for both brothers and sisters. This year suhur was provided on the 27th night of Ramadan for both brothers and sisters. More than 100 worshippers participated in the suhur.

4-I'TIKAF

Manarat Foundation provides I'tikaf facilities for local Muslims during the last 10 days of Ramadan. This allows people to stay in the masjid overnight and to dedicate themselves to personal prayer and recitation of the Qur'an. This year 10 brothers performed I'tikaf.

OTHER REGULAR SERVICES

Outside the month of Ramadan, Manarat is the beating heart of the local Muslim community and a venue from which a range of regular services are provided.

FIQH OF RAMADAN PROGRAMME

Prior to the month of Ramadan, Manarat organises an opportunity to learn about the Fiqh of Ramadan. This year those attending the session benefited much from it and improved their knowledge. The event took place on the 2nd of March 2024. The guest speaker, Shaikh Habib ul Ghafar Azhari, spoke about the essential matters of Fiqh concerning Ramadan. Additionally, Sh. Kazi Belal talked about the practical ways in which a person can maximize the rewards of this blessed month. Those attending the event left with valuable insights on Fiqhi matters and how to make practical changes to their lives to make the most of their time during Ramadan.

FIQH OF QURBANI PROGRAMME

Understanding the significance of Qurbani is essential for every Muslim. Manarat Foundation hosted a seminar on the Fiqh of Qurbani on Friday May 24, 2024. The event aimed to educate and remind the community about the history and virtues of Qurbani.

MANARAT RADIO SCANNER SERVICE

The Azan (call to prayer) is an audible alert for the community, reminding them of the time of prayer. This is especially important because the call is not openly broadcast in the UK. A live radio transmission (through a radio scanner) of the Azan and congregational prayers is delivered at the time of each of the five daily prayers. The whole Jummah Khutabah is also broadcasted via the scanner. The radio transmissions also allow for other programmes and events to be broadcast to the community. This is a much valued and important channel to keep our community informed of announcements and events.

SISTERS' CIRCLE

The circle is run by the sisters in the Bengali language mainly. Activities are held monthly, and this year included:

1. Eid reunion parties.

2. Hajj training

3. Regular tarbiyyah programmes such as darsul Qur'an, darsul Hadith and much more

4. Discussions on seerah, biography of the sahabah, ummahatul m'umineen and, other core topics of Islam were also covered by the circle.

The sisters also actively participate in regular fundraising and charity events at Manarat Foundation.

ISLAMIC MARRIAGE SOLEMNIZATION

Marriage is a key tenet of the teachings of Islam. It is within this, that future generations of Muslims are to be born and raised in. Each year we provide imams to solemnize the Islamic marriage (Nikah).

In addition to Islamic marriage, we also perform civil marriages.

This year, we conducted approximately 20 Nikahs, including facilitating 'walimahs' being attended by a small number of participants.

COUNSELLING

Manarat offers counselling services to the local Muslim community. Advice is available on matters including marriage, divorce, mental health and resolving family disputes. Many individuals and families made use of this service over the year.

YOUTH CIRCLE

A regular service for our youth (boys & girls) was run this year. Every Friday evening various activities take place such as sports activities and short talks on Islam and raising awareness of current issues.

Those coming to the youth circle were able to take part in table tennis, snooker/pool as well as boxing skills. We aim to expand the activities being provided in the forthcoming year.

The Youth circle gives our younger members of the community a dedicated time to use the building, and this aims to inculcate in them an attachment to the masjid from an early stage in their life. It is also a practical way of implementing one of our organisational objectives.

SUPPORT FOR NEW MUSLIMS

The growth of Islam continues apace, and with each passing day more individuals are embracing Islam. We provide a range of support services for our new Muslim brothers and sisters. Manarat helps them to learn more about Islam and in their journey to becoming righteous persons. We make sure they have the emotional and social support, especially at key times of the year, e.g. Eid, Ramadan.

HIRING FACILITY

Manarat provides facilities, at a cost, for holding small functions such as aqeeqah, walimah and community gatherings. Currently, we can only facilitate small functions.

As the only Islamic and community centre within the area, this is greatly received by the local Muslim community.

Educational Services

ALIMIYYAH - SABAQ INAUGURATION

The inauguration of the Sabaq program for the Manarat Alimiyyah class was held on Thursday, 8th February 2024. An initial cohort of 10 students enrolled in the Alimiyyah program, and approximately 50 participants attended the Sabaq session. The event commenced with an inspiring address by the chief guest, Mufti Tosir Miah, who offered valuable insights on the Hadith of Niyyah (intention).

Additionally, Prof. Khandaker Kabir Uddin and Sh. Shahid Ullah Azhari shared their wisdom and guidance on the importance of seeking knowledge, enriching the session with their advice and experiences.

After the session, light refreshments were served, offering a chance for attendees to socialize, network, and reflect on the speeches.

MADRASAH CLASSES

Manarat Academy has over 200 students between the ages of 4-16. Currently it provides daily evening and weekend Madrasah (education) classes.

Manarat's evening and weekend Madrasah classes provide high quality Islamic education. Having a thorough understanding and religious grounding enables our children to be active and responsible British citizens whilst maintaining their Islamic faith. Evening classes run Monday-Thursday between 5pm to 7pm. Weekend classes are between 10am to 1pm.

Senior leaders have ensured that safeguarding, health & safety and first aid qualified teachers are part of the teaching staff.

In order to achieve its educational goals, Manarat has developed a well-structured syllabus and curriculum, which is taught by a highly educated child friendly team. All teaching staff are DBS checked. Qualified female teachers deliver the lessons for the girl's classes.

Children are taught, Qur'an recitation with tajweed, Hifzul Qur'an (selected Surahs and verses), Selected Hadith (memorisation with meaning), Seerah of the Prophet (PBUH), Basic Aqaid, Masnoon du'aas (with meaning) and, Daily Fiqh (Islamic Jurisprudence). Assemblies are held monthly, and students have also taken part in inter-Madrasah Islamic competitions.

HIFZUL QURAN

Our Hifz ul Qur'an classes are available both during the weekdays and weekends, featuring the following schedule:

1. Monday to Thursday: 5pm to 7pm

2. Saturday and Sunday: 10am to 1pm

ARABIC LANGUAGE COURSE FOR CHILDREN AND ADULT

Manarat provides an Arabic Language course for children, aiming to familiarise them with the language of Islam and foster a better understanding of the Qur'an and Deen. This year, our Arabic course for children ran on Saturdays from 12pm to 1pm and attracted over 10 students.

SELF DEFENCE CLASSES FOR YOUNG PEOPLE

We are currently running our Karate class with a good number of students every Friday from 7pm to 8pm. An expert instructor conducts the sessions.

OTHER SERVICES DELIVERED FOR CHILDREN

- A number of activities were organised to coincide with key dates in the Islamic year. This year this has included:
- Online Islamic quiz
- Qiraat competition
- Speech competition
- Progress on Renovation works and plans for future periods

Wudu area Renovation work

The renovation of the wudu area was required because of the considerable wear and tear, which led to damage to the flooring. Work to renovate and repair was undertaken by a dedicated renovation team and included the installation of new flooring, washbasins and new water efficient wudu taps. The total cost of the renovation amounted to £14,400, and the project was successfully completed within a four-week timeframe

Manarat Foundation Yew Tree Project

The expansion of the services provided by Manarat have taken a step forward this year with the purchase of another property. The Board of Trustees has agreed to establish another branch should suitable property become available in the Yew Tree area. With the blessing of Allah, the Foundation managed to find and purchase a property. At present, a planning application has been lodged with the council and we are awaiting its outcome.

Financial review

During the year, the charity raised £453k (2023: £330k) and spent £233k (2023: £165k), generating a net income of £220k (2023: £165k).

At year-end the charity had a qard e hasan of £289k (2023: £450k).

Policy on reserves

At year end, the charity's reserves stood at £1,1m (2023: £880k), of which £181k is restricted (2023: £175k) and £919k is unrestricted (2023: £705k).

The charity holds sufficient reserves in order to meet its immediate needs.

Going concern

The Trustees feel confident that the charity remains a going concern for the following reasons

- It will be able to generate income to contribute to its core running costs
- It has sufficient reserves to cover its core costs

Manarat Foundation

Trustees' and Directors' Report

Structure, governance and management

Nature of governing document

Manarat Foundation is governed by Memorandum and Articles incorporated 8th June 2012 as amended by special resolution(s) dated 13th July 2012 as amended by special resolution registered at Companies' House on 18th July 2012.

Recruitment and appointment of trustees

The Charity has four founding members and 2 other Trustees. They decide when the need of a new Trustee arises.

Induction and training of trustees

New Trustees are invited when there is a need within the charity, and a suitable candidate with the required skill sets will be invited based on the requirements of the charity.

Background checks and training is also part of the induction process.

Major risks and management of those risks

The trustees have assessed the risks the charity faces, and are satisfied with the systems and arrangements in place to manage the risks.

Organisational structure

The organisational structure of Manarat is that the council of management decides the running of the project. The election of the council of management takes place as per the constitution of the Manarat. The following positions are determined through election for two years.

1. Chairman
2. Vice chairman
3. Secretary
4. Joint Secretary
5. Treasurer
6. Assistant Treasurer

The current council of management members are:

1. Shaykh Mohammad Shahid Ullah (President)
2. Ustadh Muhammad Saiful Islam (Vice President)
3. Professor K. Kabir Uddin (Secretary)
4. Syed Kashif Ali (Joint Secretary/ Assistant Treasurer)
5. Maulana Shaykh Belal Hossen (Treasurer)

MF Advisory board:

1. Dr. M Millat-e-Mustafa, Islamic Relief
2. Dr. Abul Kalam Azad, Editor, Monthly Zaitun, London
3. Mr. Faizur Rahman Choudhury MBE
4. Mr. Abdul Hamid, Msc, MA, Community Leader, Solihull
5. Mr. Imran Salim, Chartered Accountant, Solihull
6. Shaykh Abdur Rahman Madani, Director, TV ONE London
7. Solicitor Tahir Abdullah, Wright Justice Solicitors
8. Alhajj Abdul Malek Parvez, Community Personal
9. Mr. Akram Bonham (Architect)
10. Dr Anwar Khoker
11. Dr MA Khaled

MF Mosque Finance Committee
1. Shaykh Mohammad Shahid Ullah
2. Mr. Shahidul Islam Mukul
3. Mr. Qamar Abbas
4. Mohammad Umair Yaser
5. Abdul Qawi-Dayal

MF Purchase Committee
1. Professor K. Kabir Uddin
2. Mr. Ronju Miah
3. Mr. Abid Ahmed
4. Mr. Mohammed Abedin (Koyes)
5. Mr. Haroon Rashid
6. Mohammed Ali Raza

MF Education Committee
1. Professor K. Kabir Uddin
2. Sheikh Abdullah Al-Mamun
3. Mr. Alamgir Khondaker
4. Mr. Jamil Ahmed
5. Ustadh Muhammad Umair Yasir

MF Madrasah SMT
1. Professor K. Kabir Uddin
2. Ustadh Muhammad Umair Yasir
3. Ustadh Yusuf Zaman
4. Ustadah Naila Parveen
5. Ustadah Bushra Bibi

MF Complex Project Development Committee
1. Prof. Kabir Uddin
2. Mr. Akram Bonham
3. Mr. Harun Al- Rashid
4. Mr. Hanif

MF Event Facility and Parking Management Committee

1. Muhammad Saiful Islam
2. Mr. Muhammad Arabi
3. Mr. Iqbal Hussain
4. Mr. Abdul Aziz
5. Mr Saiful Anbia
6. Mr Sayed Hassan
7. Mr. Hussain Asghar
8. Mr Salman
9. Mr Nazrul Haq
10. Chowdhury Sohial
11. Ibrahim Jallo
12. Mr Azad Miah
13. Abid Ahmed
14. Iqbal Habib
15. Suleman Sheikh
16. Mohammed Ilyas
17. Nadeem Din

MF Sisters Committee
1. Mrs Yeasmin Arafat
2. Mrs Nasrin Akhtar
3. Mrs Umma Salma
4. Mrs Shaheda Parveen
5. Mrs Rukhsana Khan
6. Ustadah Naila Parvin

7. Mrs Rawshanara Begum
8. Sister Sazia
9. Mrs Qamar Abbas
10. Mrs Ruby Shah
11. Mrs Jahida Salam
12. Mrs Rugina Abedin

MF STAFF

Muhammad Umair Yasir	Head of centre, Imam & Teacher
Arif Rabbani -	Head of education, Imam & Teacher
Ubaid Ullah Shameem	Imam & Teacher
Abdul Qawi	Muaddhin
Bushra Bibi	Teacher
Naila Parveen	Teacher
Tabasam Bibi	Teacher
Iman Hamadi	Teacher
Tamanna Akter	Teacher

Reference and Administrative Details

Trustees

Mr Kazi Mohammad Belal Hossen, Director

Mr Khandaker ABM Kabiruddin, Director

Mr Mohammad Shahidullah, Director

Mr Muhammad Saiful Islam, Director

Mr Syed Kashif Ali, Director

Mr Mohammed Nurul Abedin, Director (Resigned 17 Feb 2024)

Principal Office

155 New Coventry Road
Sheldon
Birmingham
West Midlands
B26 3DX

Company Registration Number

08098742

Charity Registration Number

1148223

Independent Examiner

Nasir Rafiq
Dua Governance
123-131 Bradford Street
Bradford Court
Birmingahm
B12 0NS

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Manarat Foundation

Trustees' and Directors' Report

The annual report was approved by the trustees of the charity on 20/12/2024 and signed on its behalf by:

.....

Mr Mohammad Shahidullah
Trustee

Manarat Foundation

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Manarat Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Manarat Foundation

Independent Examiner's Report to the trustees of Manarat Foundation

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 15 to 24.

Respective responsibilities of trustees and examiner

As the charity's trustees of Manarat Foundation (and also 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 Manarat Foundation 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

Since Manarat Foundation's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Manarat Foundation as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....
Nasir Rafiq
ICAEW

Dua Governance
123-131 Bradford Street
Bradford Court
Birmingahm
B12 0NS

Date: 20/12/24

Manarat Foundation

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	446,900	6,051	452,951
Total income		446,900	6,051	452,951
Expenditure on:				
Raising funds		(2,288)	-	(2,288)
Charitable activities	4	(230,649)	-	(230,649)
Total expenditure		(232,937)	-	(232,937)
Net income		213,963	6,051	220,014
Net movement in funds		213,963	6,051	220,014
Reconciliation of funds				
Total funds brought forward		704,636	174,942	879,578
Total funds carried forward	14	918,599	180,993	1,099,592

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	324,115	6,302	330,417
Total income		324,115	6,302	330,417
Expenditure on:				
Charitable activities	4	(139,838)	(25,048)	(164,886)
Total expenditure		(139,838)	(25,048)	(164,886)
Net income/(expenditure)		184,277	(18,746)	165,531
Net movement in funds		184,277	(18,746)	165,531
Reconciliation of funds				
Total funds brought forward		520,359	193,688	714,047
Total funds carried forward	14	704,636	174,942	879,578

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 14.

Manarat Foundation

(Registration number: 08098742)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	1,290,811	1,318,248
Current assets			
Cash at bank and in hand	12	102,121	78,182
Creditors: Amounts falling due within one year	13	(293,340)	(516,852)
Net current liabilities		(191,219)	(438,670)
Net assets		1,099,592	879,578
Funds of the charity:			
Restricted income funds			
Restricted funds		180,993	174,942
Unrestricted income funds			
Unrestricted funds		918,599	704,636
Total funds	14	1,099,592	879,578

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 16 to 25 were approved by the trustees, and authorised for issue on 20/12/2024 and signed on their behalf by:

.....
Mr Mohammad Shahidullah
Trustee

Manarat Foundation

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		220,014	165,531
Adjustments to cash flows from non-cash items			
Depreciation		27,437	25,048
		247,451	190,579
Working capital adjustments			
(Decrease)/increase in creditors	13	(223,512)	301,952
Net cash flows from operating activities		23,939	492,531
Cash flows from investing activities			
Purchase of tangible fixed assets	11	-	(487,797)
Net increase in cash and cash equivalents		23,939	4,734
Cash and cash equivalents at 1 April		78,182	73,448
Cash and cash equivalents at 31 March		102,121	78,182

All of the cash flows are derived from continuing operations during the above two periods.

1 Charity status

The charity is limited by share capital, incorporated in .

The principal place of business is:
155 New Coventry Road
Sheldon
Birmingham
West Midlands
B26 3DX

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Manarat Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures & Fitting: 15 years UEL straight line
Land & Buildings: 50 years UEL straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations to major appeals	-	6,051	6,051	6,302
Educational Activities	96,836	-	96,836	69,496
Donations from individuals	257,265	-	257,265	254,619
Gift aid reclaimed	92,799	-	92,799	-
	446,900	6,051	452,951	330,417

4 Expenditure on charitable activities

	2024 £	2023 £
Facility Cost	8,679	4,389
Employment costs	107,951	77,094
Depreciation	27,437	25,048
Food, hospitality and events	21,421	23,055
Office expenses	3,441	8,336
Grants	14,938	14,401
Governance	7,127	6,679
Utilities	18,831	5,884
Repairs and Maintenance	23,112	-
	232,937	164,886

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	3,580	3,580	3,580
Legal and professional fees	3,547	3,547	3,099
	7,127	7,127	6,679

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	27,437	25,048

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	48,798	30,586

No employee received emoluments of more than £60,000 during the year.

9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	3,580	3,580

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2023	1,402,623	39,527	1,442,150
At 31 March 2024	1,402,623	39,527	1,442,150
Depreciation			
At 1 April 2023	107,347	16,555	123,902
Charge for the year	25,906	1,531	27,437
At 31 March 2024	133,253	18,086	151,339
Net book value			
At 31 March 2024	1,269,370	21,441	1,290,811
At 31 March 2023	1,295,276	22,972	1,318,248

12 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	3,000	-
Cash at bank	99,121	78,182
	102,121	78,182

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	-	63,372
Qard e Hasanah - community loans	288,900	449,900
Accruals	4,440	3,580
	293,340	516,852

14 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	704,636	446,900	(232,937)	918,599
Restricted funds	174,942	6,051	-	180,993
Total funds	879,578	452,951	(232,937)	1,099,592

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	1,214,601	152,009	1,366,610
Current assets	102,121	-	102,121
Current liabilities	(356,713)	-	(356,713)
Total net assets	960,009	152,009	1,112,018

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	994,971	174,942	1,169,913
Current assets	78,182	-	78,182
Current liabilities	(453,480)	-	(453,480)
Total net assets	619,673	174,942	794,615

MANARAT FOUNDATION

England & Wales - Charity number 1148223

Accounts

DocuSign Envelope ID: 7ADA9643-A37C-46D5-B55A-F0D21803E2E5

Company registration number: 08098742
Charity registration number: 1148223

Manarat Foundation

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

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Manarat Foundation

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Manarat Foundation

Trustees' and Directors' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Manarat Foundation is the first purposely established masjid and Islamic centre for the Muslims of Sheldon, Solihull, and the surrounding areas. We are open 365 days of the year for our community. Due to our proximity to Birmingham Airport, we have the opportunity to serve the much wider UK Muslim population.

At Manarat, we can accommodate an average of 700-1000 attendees for Jum'uah (Friday prayers) across two prayers, as well as drawing approximately 50-100 attendees for the other daily prayers.

In addition to the above services, we also have a strong commitment to delivering education, community projects and seeking to improve the quality of life of our congregation and the wider community in the Sheldon and Solihull areas.

Our mission and vision are set out below:

MISSION AND VISION

Our vision is "to see an educated world with dignity and respect."

Our mission is "to provide high standard educational and community services with humanitarian supports in need."

Manarat is focused on providing outstanding services to the community. It continues to provide a broad and inclusive programme of services, activities, and events.

Our team of imams manage the spiritual and moral development of the community through the provision of core religious services. On occasions we have special guest imams who deliver speech to the community. We also encourage and give instruction to our youth to lead congregational prayers.

AIMS, STRATEGY AND ACTIVITIES:

1. The five daily congregational prayers.

2. Two Jumu'ah prayers each Friday to accommodate the growing need of the community.

3. Taraweeh prayers during the month of Ramadan. Eid-ul-Fitr and Eid-ul-Adha prayers for all members of the family (males and females).

4. Weekly & monthly classes, lectures, and sermons.

5. Arranging tours for visitors, outreach events, annual open days and da'wah services
6. Imam's surgeries include advice and counselling on all matters of Islamic law in a private and confidential manner, marriage solemnization and dispute resolution.

7. Refresher training on Hajj & Umrah.

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Achievements and performance

In the year to 31 March 2023, Manarat Foundation has delivered another successful year of services and activities for the local Muslim community and the wider community. Our team of Imams, trustees and volunteers have worked tirelessly throughout the year to serve our community.

Our key achievements for the past year include:	PREFORMANCE
AREA	
EDUCATION	Significant increase in weekdays and weekend Madrasah students
	Introduction of adult short courses of Fiqh and Tajweed
	Weekly Dars of Hadith & Tafseer
CORE RELIGIOUS SERVICES	Five daily salahs
	Jummah salah
	Weekly reminder
	Youth halaqa
COMMUNITY OUTREACH	Training on hajj & umrah
	Islamophobia awareness workshop and Interfaith dialogue
	Distribution of gifts and dawah pack to non-Muslim neighbours
	Dua programme for local community
	Fundraising for the wider Muslim community
	Family funday
	Annual dinner
	Celebrating the 10th anniversary of Manarat
PUBLICATION	Publishing Ramadan bulletin

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SERVICES FOR THE MONTH OF RAMADAN

A number of additional services are provided during the month of Ramadan.

RAMADAN BULLETIN

Once again, this year we published the Ramadan Bulletin which contained information about Ramadan and other relevant articles relating to this blessed month. The Bulletin seeks to give our local community the necessary information to help them make their month of fasting more beneficial & spiritual.

TARAWEEH PRAYERS

During the month of Ramdan Manarat facilitates daily Taraweeh prayers at the time of the 'Isha salah. These are led by prominent Huffaz. The recitation of the Qur'an is completed on the 29th night of Ramadan. Although attendance varies over the month, every night over 300 people attended the Taraweeh prayers. This year we were fortunate to have guest imams on certain nights. One of the most prominent Qari's - Egyptian Qari Shaikh Jibril, led the Taraweeh prayers for one of the nights, drawing people from as far away as Doncaster.

IFTAR AND SUHUR SERVICE

According to the Hadith of our beloved prophet (PBSH)feeding the fasting person is considered a very noble act.

The Messenger of Allah (PBUH) said,

"Whoever feeds a fasting person will have a reward like that of the fasting person, without any reduction in his reward."
(Ahmad and Al-Nasai)

Iftar was provided for approximately 100-120 individuals each day. On occasions more than 200 people took part. Iftar Provision was available for both brothers and sisters. This year Suhur was only provided on the 27th night of Ramadan for both brothers and sisters. More than 100 worshippers participated in the feast.

I'TIKAF

Manarat Foundation provides I'tikaf facilities for local Muslims during the last 10 days of Ramadan. This allows people to stay in the masjid overnight and to dedicate themselves to personal prayer and recitation of the Qur'an. This year 5 brothers performed I'tikaf.

Other Regular services

Outside the month of Ramadan, Manarat is the beating heart of the local Muslim community and a venue from which as range of other services are provided.

FIQH OF RAMADAN PROGRAMME

Prior to the start of the month of Ramadan Manarat provides the community with an opportunity to learn about the Fiqh of Ramadan. Those attending the session benefited much from it and improved their knowledge. This year's event took place on the 12th of March 2023. The guest speaker Shaikh Habib ul Ghafar Azhari enlightened the audience with his valuable advice. People attending the programme learnt, amongst other things, how to utilise their time best during these precious days.

FIQH OF QURBANI PROGRAMME

Understanding of the Qurbani should be an important aim of every Muslim. Manarat was able to provide this invaluable service to the community. Aside from having a talk on the importance of Qurbani, Manarat was also able to assist those members of the community who wished to have their Qurbani performed abroad by facilitating sacrifices in countries where there was more of a need. This year's Fiqh programme took place on 3rd July 2022 after Zuhr salah at Manarat Foundation.

HAJJ AND UMRAH TRAINING

Manarat provides annual Hajj and Umrah training for Muslims intending to go for Hajj and 'Umrah pilgrimage. Manarat's team of scholars ensures this training is provided to a high level. Many members of the community have taken this valuable service to their benefit. This year hajj training was provided by Shaikh Mohmmad Shahidullah Azhari and Shaikh Kazi Belal Hossein.

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MANARAT RADIO SCANNER SERVICE

The Azan (call to prayer) is an audible alert for the community, reminding them of the time of prayer. This is especially important because the call is not openly broadcasted in the UK. A live radio transmission (through a radio scanner) of the Azan and congregational prayers is delivered at the time of each of the five daily prayers.

The radio transmissions also allow for other programmes and events to be broadcast to the community. During this year, this service became a much more valued and important channel to keep our community informed of announcements and events.

SISTERS' CIRCLE

The circle is run by the sisters in the Bengali language mainly.

Activities are held monthly, and this year included:

1. Eid reunion parties.
2. Hajj training
3. Regular tarbiyyah programmes such as darsul Qur'an, darsul Hadith and much more
4. Discussions on seerah, biography of the *sahabah*, *ummahatul m'umineen* and,
5. Other core topics of Islam were also covered by the circle.

The sisters also actively participate in fundraising and charity events at Manarat foundation.

GRADUATE AWARD CEREMONY

This year, the award ceremony was held on 11th September 2022. Students who passed GCSEs and A-level exams were awarded gifts and certificates. This is to encourage them to strive even more in future and reinforces our commitment to the educational advancement of our young people.

ISLAMIC MARRIAGE SOLEMNIZATION

Marriage is a key tenet of the teachings of Islam. It is within this, that future generations of Muslims are to be born and raised in. Each year we provide imams to solemnize the Islamic marriage (Nikah).

In addition to Islamic marriage, we also perform civil marriages. .

This year, we conducted approximately 30 Nikahs, including facilitating 'walimahs' being attended by a small number of participants.

COUNSELLING

Manarat offers counselling services to the local Muslim community. Advice is available on matters including marriage, divorce, mental health and resolving family disputes. Many individuals and families made use of this service over the year.

YOUTH CIRCLE

A regular service for our youth (boys & girls) was reinstated this year. Every Friday evening various activities take place such as sports activities and short talks on Islam and raising awareness of current issues.

Those coming to the youth circle were able to practice their table tennis skills, snooker/pool as well as boxing skills. We aim to expand the activities being provided in the forthcoming year.

Manarat provides refreshments for the youth at the end of each session.

SUPPORT FOR NEW MUSLIMS

The growth of Islam continues, and with each passing day more individuals are embracing Islam. We provide a range of support for our new Muslim brothers and sisters. Manarat helps them to learn more about Islam. We make sure they have the emotional and social support, especially at key times of the year, e.g. Eid, Ramadan.

HIRING FACILITY

Manarat provides facilities, at a cost, for holding small functions such as aqeeqah, walimah and community gatherings. Currently, we can only facilitate small functions.

As the only Islamic and community centre within the area, this is greatly received by the local Muslim community.

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EVENTS

Each year we organize and facilitate various events at our premises as well as organize external events and trips.

WINTER CONFERENCE

The conference took place on 25th of December 2022. The event featured distinguished speakers, including Sheikh Abdullah Al Mamun, Sheikh Kazi Bilal, Sheikh Shahidullah Azhari, and Sheikh Mahmood bin Sayeed, who shared profound insights.

The event attracted a large audience, fostering engaging discussions. Many young people took part in the quiz, Tilawah and speech competition which were also a feature of the conference. Cash prizes were given to the winners in each activity.

The conference was a resounding success with positive feedback from those in attendance.

CELEBRATING 10TH ANNIVERSARY OF MANARAT & AWARD CEREMONY:

The 10th anniversary of Manarat and Awards Ceremony was held **on Friday 2nd of December 2022 at Al Miraj Banqueting Suite.** This is one of the highlights of the year and the event is to recognise the achievements of our students, volunteers and the community supporting Manarat. The evening was celebrated with a three-course meal, achievement awards for Madrasa students, speeches, and Nasheed's.

The highlight of the evening was the award and prize giving ceremony. Madrasah students were given medals and certificates of achievement, as well as prizes for outstanding performance in their madrassah classes.

Noteworthy guests from across the country, including Dr. Manazir Ahsan, Chairman of the Board of Trustees of The Islamic Foundation, and Shaykh Zahir Mahmood from As-Suffa Education, Shaykh Mahbubur Rahman from Norway were in attendance. They encouraged the young madrassah students to strive for their best. Over 700 people attended this special event.

A DAY TRIP TO SNOWDONIA.

Fifty-six brothers and sisters took part in this trip. Everyone thoroughly enjoyed the trip, and the day allowed us to connect with nature and appreciate the beauty that Allah has provided for us.

SPECIAL SEMINAR ON HIGHER EDUCATIONAL DEVELOPMENT IN BANGLADESH

We hosted a special seminar focusing on Higher Educational Developments in Bangladesh:

"INTEGRATION PERSPECTIVE."

Distinguished academics and scholars, including Dr. Muhammad Abdul Aziz, Director General of BIIT and Country Representative of IIIT, and Prof. AKM Abdul Quader, Professor of Arabic at Chittagong University, Bangladesh, presented insightful talks. The event provided a valuable platform for the community to engage with and gain knowledge from experts in the field of higher education.

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COMMUNITY OUTREACH SERVICES

Manarat has been delivering various services to the wider community. These are set out in this section

FOOD SHARING WITH THE NON-MUSLIM NEIGHBOURS

Manarat Foundation has undertaken many initiatives to continue fostering good relations with our non-Muslim neighbours. Additionally, this allows for awareness of Islam to be raised as well as address any concerns that the wider non-Muslim community may have about a range of topics. We have extended open invitations to the wider community to attend the numerous programmes and events that we deliver. This year we have also shared food during festivals and celebratory occasions.

INTERFAITH MEETING

Manarat Foundation is part of the local faith organisations, which enables connections and partnerships with the various faith communities in our surrounding area.

It is an important setting in which everyone is able to promote knowledge, mutual respect, and long-term partnerships. We host an interfaith meeting every year at our premises. This year saw many representatives of other faith traditions in attendance.

SCHOOL AND CLUBS VISITS

Manarat hosted school visits from local schools and groups. The visit gives young children and pupils an insight into Islam and Muslims. The pupils learnt about Islam and had opportunities to ask questions about being a Muslim in the UK.

HELPING THE VULNERABLE & RAISING FUNDS

Manarat Foundation launched a scheme to help needy people across the globe in partnership with other mainstream UK charities. Alhamdulillah, in this reporting year we have raised funds to support humanitarian relief following floods in Bangladesh and Pakistan as well as earthquakes in Afghanistan and Turkey. We have helped the wider community in the partnership with Islamic relief, UKIM, and Action for Humanity.

DA'WAH PROGRAMME

One of the main projects of Manarat is to invite people towards Islam, Alhamdulillah, this year a number of brothers and sisters have accepted Islam and took their Shahadah at Manarat.

Meeting with Local Police

A meeting with our local police officers was held at Manarat. The meeting focused on creating awareness in the community, particularly on measures to minimize robberies that took place in our surrounding area.

Officers said that thieves operating in the local area were mainly targeting Asian houses. Manarat made announcements on several Fridays and at the regular salah times to raise community awareness of the incidents.

FAMILY FUN DAY AND EID REUNION

A family fun day took place on the16th of July 2022 from 12:00pm to 6:00 pm. Many activities took place on the day such as bull riding, bouncy castle, food stalls and much more. Many guests attended the day including our local MP Jess Phillips.

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MANARAT ACADEMY

MADRASAH CLASSES

Manarat Academy has over 200 students between the ages of 4-16.. Currently it provides evening and weekend Madrasah (education) classes.

Manarat's evening and weekend Madrasah classes provide high quality Islamic education. Having a thorough understanding and religious grounding enables our children to be active and responsible British citizens whilst maintaining their Islamic faith. Evening classes run Monday-Thursday between 5pm to 7pm. Weekend classes are between 10am to 1pm.

Senior leaders have ensured that safeguarding, health & safety and first aid qualified teachers are part of the teaching staff.

In order to achieve its educational goals, Manarat has developed a well-structured syllabus and curriculum, which is taught by a highly educated child friendly team. All teaching staff are DBS checked. Qualified female teachers deliver the lessons for the girl's classes.

Children are taught, Qur'an recitation with tajweed, Hifzul Qur'an (selected Suras and verses), Selected Hadith (memorisation with meaning), Seerah of the Prophet (PBUH), Basic Aqaid, Masnoon du'aas (with meaning) and, Daily Fiqh (Islamic Jurisprudence). Assemblies are held monthly, and students have also taken part in inter-Madrasah Islamic competitions.

HIFZUL QURAN

Our Hifz ul Qur'an classes are available both during the weekdays and weekends, featuring the following schedule:

1. Monday to Thursday: 5pm to 7pm
2. Saturday and Sunday: 10am to 1pm

ARABIC LANGUAGE COURSE FOR CHILDREN

Manarat provides an Arabic Language course for children, aiming to familiarize them with the language of Islam and foster a better understanding of the Qur'an and Deen. This year, our Arabic course for children ran on Saturdays from 12pm to 1pm and attracted over 10 students.

SELF DEFENCE CLASSES FOR YOUNG PEOPLE

We are currently running our Karate class with a good number of students every Friday from 7pm to 8pm. An expert instructor conducts the sessions. The cost for each session is £5.

SPORTS DAY

As part of our extracurricular activities, Manarat Academy held its annual Sports Day, encouraging students to actively participate in physical activities to improve their fitness and health. This year, the event took place at Sheldon Country Park, attracting more than 60/70 students.

The day featured various activities, including football matches, archery, tug of war, and more. To conclude the high-energy event, winners were awarded prizes in recognition, which added a sense of accomplishment as well as being a celebration of our commitment to well-being.

MADRASAH TRIP

Manarat organises an annual trip for students with a focus on exploring the rich Muslim history and culture in the UK. This year, we visited Cambridge Mosque. A guide provided a tour of the masjid and spoke about the building and its modern-day interpretation of Islamic architecture.

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With over 70 individual participants, our students also explored the Islamic exhibition and art gallery. Teachers and students enjoyed the trip, which provided a memorable and enriching experience for everyone.

QIYAM AL LAYL

As part of its commitment to preserving the Sunnah of Qiyam Al-Layl and fostering a sense of encouragement among our youth, Manarat organises Qiyam Al-Layl events. These gatherings take place during school half terms and term breaks and encompass a variety of activities, including spiritual reminders (*Tadhkirah*), educational quizzes, sports activities, prayer, and meals graciously provided by Manarat. Events held this year have seen between 70-100 individuals participating, and we anticipate an even greater turnout in future years.

OTHER SERVICES DELIVERED FOR CHILDREN

A number of activities were organised to coincide with key dates in the Islamic year. This year this has included:

- Online Islamic quiz
- Qiraat competition
- Speech competition

Adult Education

Learning is an ongoing experience and one that follows us through to adulthood. We have a range of educational provisions for adult learners from simple talks to longer classes.

WEEKLY TAFSIRUL QU'RAN

Manarat's scholars have dedicated time to provide Tafsir (interpretation) in English every Sunday after Zuhr salah. This session is delivered by Shaikh Kabir Uddin and around 20 brothers & sisters attend the session regularly.

WEEKLY DARS AL HADITH

To understand the Qur'anic message, it is equally important to understand the hadith and Sunnah of the prophet (SAW). Dars al Hadith in English is another important programme that has been regularly delivered by our scholars every Saturday after Zuhr Salah. Shaikh Mohammad Shahidullah delivers it with great passion.

FIQH LESSONS

Due to the needs of the community, Manarat arranged a weekly Fiqh lesson ('Fiqh made easy'). This lesson is conducted by Shaikh Maulana Habib ul Ghaffar and approximately 20 individuals have attended the weekly classes. At the end of each class, an open Q&A session allows attendees to ask further questions about the topic.

ARABIC LANGUAGE FOR ADULTS

Manarat is successfully running an adult Arabic language course on Sundays from 2pm to 3pm, drawing a substantial number of students, both male and female. The enquiries about our new Arabic course serve as a testament to the positive feedback from our current participants. We are exploring options to expand and offer similar courses to accommodate a diverse range of learners.

OTHER ADULT EDUCATION SERVICES

The following other classes or short courses were held during this year:

- Tajweed for sisters
- Tajweed for brothers

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DEVELOPMENT WORK

Manarat continued delivering services from its 155 New Coventry Road premises. Renovation works on the building in previous years have been completed. However, some planned works which included providing kitchen facilities have been delayed.

Manarat Foundation Project Development Committee held meetings over the reporting year to discuss and resolve some short term and long-term issues. The committee members worked alongside the trustees, the volunteers, and professionals to find solutions.

Projects and priorities that have been delivered during the year are detailed below in this section.

COMPLETION OF CAR PARK RENOVATION WORKS

Alhamdulillah, the main rear car park renovation works are complete at a cost of £101000. The re-surfaced car park also benefits from proper lighting across all its area, the premises are protected through high security fencing along the boundaries and new remotely operated automatic electric gates. The car park can comfortably accommodate over 70 cars including dedicated marked bays for disabled as well as parent and child parking.

SECURITY FUNDING

Last year after the New Zealand Mosque attack, the UK government announced security funding for mosques in the UK. This reporting year we have received funding for boundary fencing and CCTV cameras which have improved the security of our premises.

MANARAT FOUNDATION YEW TREE PROJECT

The expansion of the services provided by Manarat have taken a step forward this year with the purchase of another property. The Board of Trustees had agreed to establish another branch should suitable property become available in the Yew Tree area. With the blessing of Allah, the Foundation managed to find and purchase a property. At present, a planning application has been lodged with the council and we are awaiting its outcome.

VISION 2030

Vision 2030 sets out to realize the Trustees ambitions for developing our current premises into a purpose-built multi-purpose complex.

Work to develop an initial draft masterplan is underway and future work will include recruiting a group of professionals to support the next stages of the work.

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Objectives and activities

Objects and aims

1) To advance education and training, particularly but not exclusively amongst children and young people of school age by the provision of out of school and homework clubs.

2) To advance the Islamic faith including the advancement of religious education and raising awareness of the faith;

3) To prevent or relieve poverty by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient

To achieve all of the above Manarat Foundation's team is working tirelessly on creating a space where all their objectives can be achieved. Currently more than half of the building project has been completed.

Objectives, strategies and activities

Manarat Foundation has the following activities:

1) Daily Prayer Facilities.

2) Friday Prayer Facilities.

3) Eid Prayer facilities, including for women and children.

4) During the Holy Month of Ramadhan Iftaar and Taraweeh Prayers are organised.

5) Regular Islamic Educational Circles, for men, women and children.

Public benefit

The Strategic Report has outlined in length, the many areas in which the Charity is providing a Public Benefit to the community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

During the year the Charity raised £330K (2022: £165k) and spent £250k (2022: £109k), generating a surplus of £166kk (2022: £101k).

During the year the fixed asset additions of £488k included £400k relating to a building purchase and £88k to refurbishing the mosque car park. The charity has community loans of £450k (2022: £212k).

Policy on reserves

At year end, the charity’s reserves stood at £879k (2022: £714k), of which £175k is restricted (2022: £194k) and £705k is unrestricted (2022: £520k).

The charity holds sufficient reserves in order to meet its immediate needs.

Going concern

The Trustees feel confident that the charity remains a going concern. It has sufficient reserves and fundraising to meet its core costs.

Structure, governance and management

Nature of governing document

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Manarat Foundation is governed by Memorandum and Articles incorporated 8th June 2012 as amended by special resolution(s) dated 13th July 2012 as amended by special resolution registered at Companies' House on 18th July 2012.

Recruitment and appointment of trustees

The Charity has four founding members and 2 other Trustees. They decide when the need of a new Trustee arises.

Induction and training of trustees

New Trustees are invited when there is a need within the charity, and a suitable candidate with the required skill sets will be invited based on the requirements of the charity.

Background checks and training is also part of the induction process.

Manarat Foundation

Major risks and management of those risks

The trustees have assessed the risks the charity faces and are satisfied with the systems and arrangements in place to manage the risks.

Organisational Structure

The organisational structure of Manarat is that the council of management decides the running of the project. The election of the council of management takes place as per the constitution of Manarat. The following positions are determined through election for two years.

6. President
7. Vice President
8. Secretary
9. Joint Secretary
10. Treasurer
11. Assistant Treasurer

The current *council of management* members are:

1. Shaykh Mohammad Shahid Ullah (President)
2. Ustadh Muhammad Saiful Islam (Vice President)
3. Professor K. Kabir Uddin (Secretary)
4. Syed Kashif Ali (Joint Secretary)
5. Mohammed Nurul Abedin (Treasurer)
6. Maulana Shaykh Belal Hossen (Assistant Treasurer)

MF Advisory board:

1. Dr. M Millat-e-Mustafa, (Islamic Relief)
2. Dr. Abul Kalam Azad, (director safeer online academy)
3. Mr. Faizur Rahman Choudhury MBE
4. Mr. Abdul Hamid, Msc, MA, (Community Leader, Solihull)
5. Mr. Imran Salim, (Chartered Accountant, Solihull)
6. Shaykh Abdur Rahman Madani, (Director, TV ONE London)
7. Solicitor Tahir Abdullah, (Wright Justice Solicitors)
8. Alhajj Abdul Malek Parvez, (Community Person)
9. Mr. Akram Bonham (Architect)
10. Dr Anwar Khoker
11. Dr MA Khaled

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MF Mosque Finance Committee

1. Mohammed Nurul Abedin (Treasurer)
2. Maulana Shaykh Belal Hossen (Assistant Treasurer)
3. Ustadh Muhammad Umair Yasir
4. Abdul Qawi-dayal
5. Muhammad Sajid

MF Purchase Committee

1. Professor K. Kabir Uddin
2. Mr. Abid Ahmed
3. Mr. Nadeem Din
4. Mr. Haroon Rashid
5. Mohammed Ali Raja

MF Education Committee

1. Professor K. Kabir Uddin
2. Sheikh Abdullah Al-Mamun
3. Sheikh Mahmud bin Sayeed
4. Sheikh Habib ul Ghafar al azhari
5. Ustadh Muhammad Umair Yasir
6. Ustadh Arif Rabani

MF Madrasah SMT

1. Professor K. Kabir Uddin
2. Ustadh Muhammad Umair Yasir
3. Ustadh Arif Rabani
4. Ustadha Naila Parveen
5. Ustadha Bushra Bibi
6. Ustadha Ubaid Ullah Shameem

MF Complex Project Development Committee

1. Professor K. Kabir Uddin
2. Mr. Akram Bonham
3. Mr. Harun Al- Rashid
4. Mr. Hanif

MF Event Facility and Parking Management Committee

1. Muhammad Saiful Islam
2. Mr. Abdul Rashid Ramdan
3. Mr. Mohammad Haque
4. Mr. Abdul Aziz
5. Mr Saiful Anbia
6. Mr Sayed Hassan

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7. Mr. Hussain Asghar
8. Mr Salman Shahid
9. Mr Aftab Ahmed
10. Mr Ibrahim Jallo
11. Mr Azad Miah
12. Mr Abid Ahmed
13. Mr Iqbal Habib
14. Mr Suleman Sheikh
15. Mr Farahan Ahmad
16. Mr Nadeem Din
17. Mr Irshad Memon

MF Sisters Committee

1. Mrs Yeasmin Arafat
2. Mrs Nasrin Akhtar
3. Mrs Umma Salma
4. Mrs Shaheda Parveen
5. Mrs Rukhsana Khan
6. Ustadah Naila Parveen
7. Mrs Rawshanara Begum
8. Sister Sazia
9. Mrs Qamar Abbas
10. Mrs Ruby Shah
11. Mrs Jahida Salam
12. Mrs Rugina Abedin
13. Mrs Tabasam Bibi
14. Mrs Tamana Akter
15. Mrs Tanzila Hassan

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Reference and Administrative Details

Trustees

Mr Kazi Mohammad Belal Hossen, Director

Mr Khandaker ABM Kabiruddin, Director

Mr Mohammad Shahidullah, Director

Mr Muhammad Saiful Islam, Director

Mr Syed Kashif Ali, Director

Mr Mohammed Nurul Abedin, Director

Principal Office

155 New Coventry Road
Sheldon
Birmingham
West Midlands
B26 3DX

Company Registration Number

08098742

Charity Registration Number

1148223

Independent Examiner

Nasir Rafiq
Dua Governance
123-131 Bradford Street
Bradford Court
Birmingahm
B12 0NS

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

22 December 2023

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....
Mr Mohammad Shahidullah
Trustee

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Manarat Foundation

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Manarat Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Manarat Foundation

Independent Examiner's Report to the trustees of Manarat Foundation

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

As the charity's trustees of Manarat Foundation (and also 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 Manarat Foundation 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

Since Manarat Foundation's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Manarat Foundation as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Nasir Rafiq

.....
Nasir Rafiq
ICAEW

Dua Governance
123-131 Bradford Street
Bradford Court
Birmingahm
B12 0NS

22 December 2023

Date:.....

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Manarat Foundation

Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	324,115	6,302	330,417
Total income		324,115	6,302	330,417
Expenditure on:				
Charitable activities	4	(139,838)	(25,048)	(164,886)
Total expenditure		(139,838)	(25,048)	(164,886)
Net income/(expenditure)		184,277	(18,746)	165,531
Net movement in funds		184,277	(18,746)	165,531
Reconciliation of funds				
Total funds brought forward		520,359	193,688	714,047
Total funds carried forward	14	704,636	174,942	879,578

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	205,587	4,477	210,064
Total income		205,587	4,477	210,064
Expenditure on:				
Charitable activities	4	(91,186)	(17,917)	(109,103)
Total expenditure		(91,186)	(17,917)	(109,103)
Net income/(expenditure)		114,401	(13,440)	100,961
Net movement in funds		114,401	(13,440)	100,961
Reconciliation of funds				
Total funds brought forward		405,958	207,128	613,086
Total funds carried forward	14	520,359	193,688	714,047

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 14.

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Manarat Foundation

(Registration number: 08098742)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	1,318,248	855,499
Current assets			
Cash at bank and in hand	12	78,182	73,448
Creditors: Amounts falling due within one year	13	(516,852)	(214,900)
Net current liabilities		(438,670)	(141,452)
Net assets		879,578	714,047
Funds of the charity:			
Restricted income funds			
Restricted funds		174,942	193,688
Unrestricted income funds			
Unrestricted funds		704,636	520,359
Total funds	14	879,578	714,047

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 22 December 2023 and signed on their behalf by:

.....
Mr Mohammad Shahidullah
Trustee

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Manarat Foundation

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		165,531	100,961
Adjustments to cash flows from non-cash items			
Depreciation		25,048	16,099
		190,579	117,060
Working capital adjustments			
Increase/(decrease) in creditors	13	301,952	(77,218)
Net cash flows from operating activities		492,531	39,842
Cash flows from investing activities			
Purchase of tangible fixed assets	11	(487,797)	(10,279)
Cash flows from financing activities			
Repayment of loans and borrowings	13	-	(59,500)
Net increase/(decrease) in cash and cash equivalents		4,734	(29,937)
Cash and cash equivalents at 1 April		73,448	103,385
Cash and cash equivalents at 31 March		78,182	73,448

All of the cash flows are derived from continuing operations during the above two periods.

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1 Charity status

The charity is limited by share capital, incorporated in .

The principal place of business is:
155 New Coventry Road
Sheldon
Birmingham
West Midlands
B26 3DX

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Manarat Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures & Fitting: 15 years UEL straight line
Land & Buildings: 50 years UEL straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

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Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds			
	General	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations and legacies;				
Donations to major appeals	-	6,302	6,302	190
Educational Activities	69,496	-	69,496	48,786
Donations from individuals	254,619	-	254,619	152,986
Qurbani & Musalla income	-	-	-	4,287
Grants, including capital grants;				
Government grants	-	-	-	3,815
	324,115	6,302	330,417	210,064

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4 Expenditure on charitable activities

	2023 £	2022 £
Depreciation	25,048	14,806
Employment costs	77,094	58,709
Events	23,055	-
Facility costs	4,389	2,299
Governance	6,679	3,440
Grants made	14,401	7,111
Office Expenses	8,336	16
Utilities	5,884	5,139
Rent paid	-	17,582
	164,886	109,102

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	3,580	3,580	3,020
Legal and professional fees	3,099	3,099	420
	6,679	6,679	3,440

6

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	25,048	14,806

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

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8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	30,586	18,688
Social security costs	-	95
	30,586	18,783

No employee received emoluments of more than £60,000 during the year.

9 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	3,580	3,020

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10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2022	914,826	39,527	954,353
Additions	487,797	-	487,797
At 31 March 2023	1,402,623	39,527	1,442,150
Depreciation			
At 1 April 2022	83,940	14,914	98,854
Charge for the year	23,407	1,641	25,048
At 31 March 2023	107,347	16,555	123,902
Net book value			
At 31 March 2023	1,295,276	22,972	1,318,248
At 31 March 2022	830,886	24,613	855,499

12 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	78,182	73,448

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	63,372	-
Qard e Hasanah - community loans	449,900	211,900
Accruals	3,580	3,000
	516,852	214,900

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14 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	520,359	324,115	(139,838)	704,636
Restricted funds	193,688	6,302	(25,048)	174,942
Total funds	714,047	330,417	(164,886)	879,578

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	994,971	174,942	1,169,913
Current assets	78,182	-	78,182
Current liabilities	(453,480)	-	(453,480)
Total net assets	619,673	174,942	794,615

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	661,811	193,688	855,499
Current assets	73,448	-	73,448
Current liabilities	(214,900)	-	(214,900)
Total net assets	520,359	193,688	714,047

MANARAT FOUNDATION

England & Wales - Charity number 1148223

Accounts

Company registration number: 08098742
Charity registration number: 1148223

Manarat Foundation

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Manarat Foundation

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Manarat Foundation

Trustees' and Directors' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2022.

Objectives and activities

Objects and aims

1) To advance education and training, particularly but not exclusively amongst children and young people of school age by the provision of out of school and homework clubs.

2) To advance the Islamic faith including the advancement of religious education and raising awareness of the faith;

3) To prevent or relieve poverty by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient

To achieve all of the above Manarat Foundation's team is working tirelessly on creating a space where all their objectives can be achieved. Currently more than half of the building project has been completed.

Objectives, strategies and activities

Manarat Foundation has the following activities:

1) Daily Prayer Facilities.

2) Friday Prayer Facilities.

3) Eid Prayer facilities, including for women and children.

4) During the Holy Month of Ramadhan Iftaar and Taraweeh Prayers are organised.

5) Regular Islamic Educational Circles, for men, women and children.

Public benefit

The Strategic Report has outlined in length, the many areas in which the Charity is providing a Public Benefit to the community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Manarat Foundation (Manarat) is a charity working tirelessly to serve the needs of the Muslim population of Birmingham and Solihull as well as the wider UK Muslim population in general. Manarat is working towards building a purpose-built centre in the long-term to be able to fulfil its objectives with greater efficacy. This project has previously been estimated at a cost in excess £1 million, and with the hard work of the trustees and volunteers, significant progress is being made towards its achievement.

Additionally, the premises security has been greatly enhanced with the installation of new fencing at the rear car park. Complementing the fencing and further enhancing the premises' security is new security lighting at the front and back of the building.

Manarat continues to make progress, with notable achievements have being made in the following areas:

Manarat Foundation Complex maintenance, development, and expansion

Manarat continued delivering services from its 155 New Coventry Road premise. Building on the previous years' renovation works has been completed however because of the Covid-19 lockdown works planned which included

providing kitchen facilities have been delayed, but the room which can have other additional uses, such as conference or community use was completed, as well as completing the works to the trustee's office space.

Facilities and Regular Services

Manarat is focused on providing outstanding services to the community that it serves and continues to provide a broad and inclusive programme of services, activities, and events.

Due to Covid-19 restrictions regular services were significantly impacted this year. With the imposition of lockdown in March, all services and activities were suspended in March. When the restrictions were eased from the 1st of July, these services, in some cases, resumed in accordance with the prevailing guidance and legal requirements at the time.

Ahead of the re-opening in July, Manarat worked with other faith organisations to ensure that the procedures developed to ensure a safe and compliant environment shared common features/approaches. Practical steps taken included: visible signage across the site; controlled entrance onto the site; registration of all individuals coming on site; marked spaces at 1.5m inside for social distance purposes; reducing the amount of time individuals spent inside the building to only offering fardh prayers, ensuring windows/doors remained open for ventilation and pre-booking (via Eventbrite) place for attending Jumu'ah prayers.

NOTE: Reference throughout the report to services being delivered needs to be read as those services being delivered once they were legally allowed to take place following the easing of Covid-19 restrictions.

These include:

1 *Five Time Salaah*

The Masjid facilitates the five daily salaah prayers for the local community. The congregational prayers are led by qualified Imams who have graduated from the world famous 'Al-Azhar' university (Egypt) as well as other qualified Imams. Attendance, drawing from a wide geographical area because of our location, is good for each prayer. Manarat also provides opportunities for its students and other home-grown imams to lead prayers.

2 *Jumu'ah (Friday Prayers)*

Friday (Jumu'ah) congregational prayers were offered at two separate times led by Manarat's qualified imams to accommodate demand. Manarat's location means that these key prayers draw attendees from a wider area, including individuals employed at Birmingham Airport, NEC, Land Rover and from further afield.

3 *Eid Prayers*

Eid prayers for Eid-ul-Fitr and Eid-ul-Adha took place with five separate times on the mornings of the days of Eid. These were organised to meet demand. We were able to resume these as an all-family occasion and extra effort is made to facilitate women and children.

4 *Services in the month of Ramadan*

A number of additional services are provided during the month of Ramadan, these were suspended this year again. The daily recitation of the Quran took place culminating in its completion on the night of the 27th of Ramadan.

5 *Taraweeh*

During the month of Ramadhan Manarat facilitates Taraweeh prayers daily, however due to covid-19 it was only possible to hold these this year with social distance because of Covid-19 rules in place The prayers are usually offered at the time of 'Isha and are led by prominent Huffaz. The recitation of the Qur'an is completed on the night of 29th Ramadan. Attendance, although varying throughout the month, has a regular congregation of approximately 400 people.

6 *Iftar Service*

According to Hadeeth having Iftar and feeding the fasting person are considered as very noble acts. The Messenger of Allah (PBUH) said,

"Whoever feeds a fasting person will have a reward like that of the fasting person, without any reduction in his reward."

(Ahmad and Al-Nasai. Also verified by Al-Albani as sahih)

Manarat Foundation arranges Iftaar facilities for 50-60 people daily and occasionally up to 200 people. A group of dedicated volunteers help to deliver this service.

7 Suhur Service

This year there was no Suhur for the reasons mentioned earlier in the report.

8 I'tikaf

Manarat Foundation provides I'tikaf facilities for local Muslims during the last 10 days of Ramadan. This allows people to stay in the masjid overnight and to dedicate themselves to personal prayer and recitation of the Qur'an. This year I'tikaf was possible for a very small number of brothers. A much-reduced provision was made for 2 brothers to undertake this activity.

9 Ramadan Bulletin

This year we published the Ramadan Bulletin, as we normally did prior to Covid-19, and which contains information about Ramadan and other related articles (Digitally published, not printed version). This seeks to give our local community additional information to make their month of fasting more beneficial/spiritual for them.

10 Azan Radio Scanner – reminder of salah times

The azan functions as an audible reminder for the community of the time of each prayer. This is especially important given that the call for prayer in unable to be broadcast more openly. A live radio transmission (through a radio scanner) of the Azan (call to prayer) and congregational prayers is delivered for each of the five daily prayers. The radio transmissions also allow for other programmes and events to be broadcast to the community. During this year, the service became a much more valued and important channel to keep our community informed of announcements and events.

11 Training and Tarbiyah

a. Hajj and Umrah Training

For Muslims intending to go for Hajj and 'Umrah pilgrimage Manarat provides annual Hajj and Umrah training. Manarat's team of scholars ensures this training is provided to a high level and many members of the community have taken up this valuable service to their benefit. However, this was not delivered again this year.

b. Covid-19 Awareness Training

Manarat Foundation organised for Dr Basil to deliver an informative workshop to our local community in the Covid-19. The session resulted in attendees have a greater awareness of the risk of Covid-19, its symptoms and what needs to be done if suffering from it. All attendees appreciated the training and gave positive feedback.

c. Youth Circle

A regular service for our younger members of the community was reinstated this year. Every Friday evening activities, including sports activities are organised within Manarat to bring our younger community members to the masjid. Those coming to the youth circle were able to practice their table tennis skills, snooker/pool as well as boxing skills. We aim to increase the provision of activities that we are able to provide in the forthcoming year.

d. Fiqh of Ramadan

Prior to the start of the month of Ramadan Manarat provide the community with an opportunity to learn about the Fiqh of Ramadan. Those attending the session took much benefit from it, and improved their knowledge.

e. Fiqh of Qurbani

Understanding of the Qurbani should be an important aim of every Muslim. Manarat was able to provide this invaluable service to the community. Aside from having a talk on the importance of Qurbani, Manarat was also

able to assist those members of the community who wished to have their Qurbani performed abroad by facilitating Qurbani's in countries where there was more of a need.

12 Community Services

During lockdown, services, unless they could be delivered online, were suspended, and only resumed on site once restrictions were eased and lifted.

a. Event Facility

Manarat provides facilities for holding small functions such as 'Aqeeqah, walimah and community gathering.

As the only Islamic and community centre within the area, this is greatly received by the local Muslim community.

b. Islamic Marriage Solemnization

Manarat provides Imams to solemnize the Islamic marriage (Nikah) as it is obligatory for Muslims. Manarat also provides a facility to help couples find the right partner for themselves or for family/parents to find a suitable partner for their children.

c. Counselling

Manarat offers counselling services to the local Muslim community. Advice is available on matters including on marriage, divorce, mental health and resolving family disputes.

d. Events –

Manarat Foundation arranged the following events during the year (some were online)

- Annual Dinner – details of this are provided in the 'Educational Services' section of this report
- Quran the final divine guidance
- Interfaith meeting – details provided in "interfaith dialogue' section of this report
- End of Ramadhan – khatam of Quran, and Du'a
- Message of Moharram (Lesson learnt from incident of Moharram)
- Seerah programme – In honour of the prophet Muhammad (SAW)
- Prophet Muhammad (SAW) – mercy to the world.
- Lessons from the life of Prophet Issa – international participants (three languages – Urdu, English Bengali)

13 Helping the homeless – isolated people and vulnerable individuals

In December 2019, Manarat Foundation launched a scheme to help our local homeless community. We distributed blankets and hot food to the homeless within the Birmingham area. This year we supported those who were self-isolating as well as vulnerable households. This included providing shopping for those households who were shielding or in self-isolation. Manarat is intending to, once again, provide this service in winter 2022.

14 Sister's Circle

The circle is run by the sisters in Bengali language. Activities were suspended onsite, with delivery taking place online. In previous years activities were held monthly and included: Eid reunion parties; hajj training and regular tarbiyyah programmes such as darsul Qur'an, darsul Hadith, and discussion on seerah, biography of the sahabah, ummahatul m'umineen and some other core topics of Islam. After lockdown eased all the activities are taking place onsite.

15 Da'wah and Public Relation Activities

a. Food sharing with the Non-Muslim neighbours

Manarat has undertaken many initiatives in previous years, however this year we have been unable to do so because of Covid-19 restrictions. To continue fostering good relations with our non-Muslim neighbours in addition to raising awareness of Islam and Muslims as well as addressing any concerns from the wider non-Muslim community. We have opened invitations to the wider community to attend programmes and events that we deliver, as well as ensuring the sharing of foods during festivals and celebratory occasions.

Educational Services

1. *Educational service for children*

Muslim parents usually rely on Islamic centres and mosques to provide supplementary Islamic education. A core service that Manarat has provided since its establishment is the provision of this Islamic education for the local Muslim community's children. Manarat, at the current time, is providing evening and weekend Madrasah (education) to fulfil this important and much valued need.

The prime goal of Manarat's evening and weekend Madrasah is to provide high quality of Islamic education to our next generation. Having a thorough understanding and religious grounding will enable our children to be active and responsible British Citizens whilst maintaining their Islamic faith. Senior leaders have ensured that Safeguarding, Health & Safety and first aid qualified teachers are part of the teaching staff. In order to achieve its educational goals, Manarat has developed a well-structured syllabus and curriculum, which is taught by a highly educated child friendly team. All teaching staff are DBS checked and qualified female teachers deliver the lessons for the girl's classes. Assemblies are held monthly, and students have also taken part in inter-Madrasah Islamic competitions.

Services delivered for children have included the following:

a. Weekdays Evening and Weekend Madrasah

Evening and Weekend classes resumed at their normal timetable:

Evening Session 1 5:00pm - 6:30pm

Evening Session 2 6:30pm - 8:00pm

Weekend (Saturday & Sunday) Madrasah 11:30am -1:30pm

Students enrolled in the Madrasah receive instructions in reading and reciting of the holy Qur'an and basic Islamic studies. which include:

- Qur'an recitation with Tajweed.
- Hifzul Qur'an (selected Suras and verses)
- Selected Hadith (memorisation with meaning)
- Seerah of the Prophet (PBUH)
- Basic Aqaid
- Masnoondu'aas (with meaning)
- Daily Fiqh (Islamic Jurisprudence)

This year the number or students attending the madrassah has increased leading to an increase in the number of classes. The is a positive development and is recognition of both the value that is being placed on the madrassah by parents and the quality of education that is being provided. With this positive endorsement we will continue our work to make this one of the best madrassah of our city.

b. Hifzul Qur'an Madrasah

To be a Hafiz is a great honour for both parents and children. Our Hifz ul Quran Madrasah runs classes uniquely from Monday to Thursday (5-8pm).

c. Extracurricular and other Activities –

A number of events were organised to coincide with key dates in the Islamic year. These included:

- Speech competition
- Essay writing competition
- Online Islamic quiz
- a Qiraat competition
- Award giving ceremony & annual dinner.
- Azan & Tilawah competition
- Sports day
- Karate Sessions

Award giving ceremony & annual dinner

This year we were able to hold an Annual dinner and Award giving ceremony for our madrassah students. Held in a popular Birmingham venue the event attracted more than 800 people. A Nasheed group provide the evening entertainment, while a three-course dinner was enjoyed by all those present. The Madrassah students were active in diverse range of speeches and recitals during the evening. A number of prominent guests from across the country, including the Lord Mayor of Birmingham were present and encouraged the young madrassah students to achieve their best.

The highlight of the evening was the award and prize giving ceremony. Madrassah students were given medals and certificates of achievement, as well as prizes for outstanding performance in their madrassah classes. Recognition was also acknowledged of members of the community who are actively supporting Manarat in its aims and objectives.

d. Summer Islamic School

Manarat offers a summer school for children during the summer holidays. Many students benefitted by attending this years' summer school.

2. *Educational services for adults*

a) Tafseerul Qur'an

Understanding the message of the Qur'an is obligatory for every single Muslim. However, not everyone is able to go through it with an academic approach. Recognising this, Manarat's scholars have dedicated time to provide Tafseer (interpretation) every Sunday after Zuhr Salah in English.

b) Darsul Hadeeth

To understand the Qur'an's message, it is equally important to understand the hadith and Sunnah of the prophet (SAW). Darsul Hadeeth in English is another important program that has been regularly delivered by our scholars every Saturday after Zuhr Salah.

c) Seerah programme

Seerah connects us with the final messenger. To understand Islam, it is vital to know the main character who demonstrated the law of ALLAH for mankind. One of the objectives of Manarat is to provide quality education to all its local community. Considering this objective Manarat started the Seerah talk programme to deliver a series of talks and lectures in order to educate people. Shaikh Shahidullah Azhari conducted the talk.

d) Fiqh Lesson

Due to need of community Manarat arranged a weekly fiqh lesson ('Fiqh made easy'). This lesson is conducted by shaikh Maulana Habib ul Ghaffar and approximately 20 individuals have attended the weekly classes. At the end of each class, an open Q&A session allows attendees to ask further questions about the topic.

Tajweed Course (Male and Female)

Reading Qur'an with Tajweed is very important for every single Muslim. Manarat provides Tajweed courses free of cost for both male and female members of the community. Reading the Quran correctly is one of the most important knowledge every Muslim should acquire, without which our daily prayers will not be perfect. Manarat Foundation takes fulfilling this religious obligation very seriously.

Male Adult Tajweed class

Manarat provided sessions for males to take Tajweed classes on weekdays and weekends.

The lessons are structured to cater for the individual (from the basic learning of the Arabic alphabet to enabling them to read the Qur'an correctly with Tajweed). Alhamdulillah attendance at both classes was high and around 15 attendees benefited immensely from being able to recite Qur'an correctly.

Female Tajweed & Qur'an Class

The Tajweed class for females runs every Wednesday from 10am to 11am. The lessons cover the correct articulation of the letters, learning the Qaidah with Tajweed to beatify the recitation of the Qur'an. They also practice shorter Qur'anic surahs and the necessary daily duas. Basic fiqh of Ibadah such as wudu, ghusl, tayammum, prayers etc were also taught. Overall, the class enhances the religious education and understanding of Muslim females.

e) Karate class for young people

As a result of Covid-19 restrictions, no classes were scheduled until September 2021, after covid-19 restrictions eased.

Future education plans:

In order to enhance the services that Manarat provides, following an evaluation of our local community's need, Manarat has identified the need for provision of:

- Arabic Language for children
- Structured Fiqh classes for Adults
- Basic Islamic teaching for new Muslims
- Weekend Nursery for 4-6-year-old children
- Alim course for boys and girls (Evening and weekend)
- Alamiyah class for adults

Progress on Renovation works and plans for future periods

Aims and key objectives for future periods

We aim to keep on building on our achievements, both in the physical development of the Masjid, as well as the services that are on offer. However, with the uncertainty that is facing us, as an institution and the global human population, with the onset of Covid-19, we will necessitate that we keep our service and plans under review and respond appropriately.

Building renovation

Since the previous year's report work on renovating the entrance and beautifying the outside appearance of the building has been ongoing.

Work on the office space is complete, and new heating has been installed in the front conference room. Work to make the room fit for purpose are complete and the room was used to create additional prayer capacity in order to allow for social distancing. The Planning and Development Committee has overseen the completion of the renovation works.

With the onset of lockdown and then only being able to operate reduced core services, much of the planned renovation works was put on hold.

Work to improve the visual appearance of the building from the outside, as well as the front carpark is also being planned to be undertaken, within initial work having been completed such as new windows and clearing of weeds from the front car park.

In the coming year Manarat will focus on raising funds to make all its projects debt free and pay off all Qard e Hassanah (loan). Work to tarmac the car park is planned as well as buying the adjacent property to increase the provision of on-site parking.

Extension of the building

Since moving into the building, we have been blessed with an ever-increasing number of attendees – we currently facilitate two jummu'ahs to meet demand. While this is indicative of the need for the masjid and the services it currently provides, it is important that we consider the future needs of our growing community. The trustees have initially agreed to consider a plan of building a double- storied extension at the rear of the existing building. The architect has been instructed to propose a plan and also the prospective funders are being consulted.

Additional on-site parking

With the blessing of Allah (SWT), the sincere efforts of the trustees and community members Manarat purchased the land adjacent to the rear of the premises for use as additional car-parking. The purchase of this land means that we have doubled our onsite car-parking provision enabling more people attending Manarat to park onsite. Should the adjacent land become available on the open market, we will consider the potential to purchase it.

Securing the Masjid Premises

Following the horrific attack on the worshippers inside Masjid E Noor in New Zealand, the need to have our premises secured, especially at the front, has been highlighted. While government announcements to support places of worship through grant applications have been made, the Trustees have assessed that this will not be enough to cover the costs for the level of work that is required. As such, a unanimous decision was taken to raise funds to fully secure the premises by installing security fences and cameras. Alhamdulillah, sufficient funds were donated by the worshippers and quotations have been approved.

Interfaith dialogue and engagement

Manarat has, since its establishment, sought to have harmonious and friendly relations with our non-Muslim neighbours and communities. It has been proactively initiating inter faith dialogue and building relations with local churches, and other faith communities. This year an interfaith meeting was held at Manarat's premises on 21

February 2022. Representatives from all our different faith communities were invited to attend the meeting. The meeting concluded with sharing of food for all those who attended the meeting.

3. Carpark improvement work

The current condition of the carpark is unsuitable. The surface is uneven, composed of several different types of material and with incremental weather marked with potholes.

The Trustee's have already resolved to undertake development works to replace the carpark surface with tarmac, however due to a shortage of funds this work has not been able to be undertaken. Further fundraising initiatives will be developed during the ear to raise funds.

Financial review

During the year the charity raised ££210k (2021: £129k) and spent £109k (2021: £110k), generating surplus of £101k (2021: £19k). During the period, the charity spent £10k (2021: £12k) on building refurbishment.

Policy on reserves

At year end, the charity's reserves stood at £714k (2021: £613k) – this includes unrestricted reserves of £520k (2021: £406k).
The charity holds sufficient reserves in order to meet its immediate needs.

Going concern

The Trustees feel confident that the charity remains a going concern. It has sufficient reserves and fundraising to meet the core costs.

Structure, governance and management

Nature of governing document

Manarat Foundation is governed by Memorandum and Articles incorporated 8th June 2012 as amended by special resolution(s) dated 13th July 2012 as amended by special resolution registered at Companies' House on 18th July 2012.

Recruitment and appointment of trustees

The Charity has four founding members and 2 other Trustees. They decide when the need of a new Trustee arises.

Induction and training of trustees

New Trustees are invited when there is a need within the charity, and a suitable candidate with the required skill sets will be invited based on the requirements of the charity.

Background checks and training is also part of the induction process.

Major risks and management of those risks

The trustees have assessed the risks the charity faces, and are satisfied with the systems and arrangements in place to manage the risks.

Manarat Foundation

Trustees' and Directors' Report

Organisational structure

The organisational structure of Manarat is that the council of management decides the running of the project. The election of the council of management takes place as per the constitution of the Manarat. The following positions are determined through election for two years.

1. Chairman
2. Vice chairman
3. Secretary
4. Joint Secretary
5. Treasurer
6. Assistant Treasurer

The current council of management members are:

1. Ustadh Muhammad Saiful Islam (Chairman)
2. Shaykh Mohammad Shahid Ullah (Vice Chairman)
3. Professor K. Kabir Uddin (Secretary)
4. Syed Kashif Ali (Joint Secretary)
5. Maulana Shaykh BelalHossen (Treasurer)
6. Mohammed Nurul Abedin (Assistant Treasurer)

MF Advisory board:

1. Dr. M Millat-e-Mustafa, Islamic Relief
2. Dr. Abul Kalam Azad, Editor, Monthly Zaitun, London
3. Mr. Faizur Rahman Choudhury MBE
4. Mr. Abdul Hamid, Msc, MA, Community Leader, Solihull
5. Mr. Imran Salim, Chartered Accountant, Solihull
6. Shaykh Abdur Rahman Madani, Director, TV ONE London
7. Solicitor Tahir Abdullah, Wright Justice Solicitors
8. Alhajj Abdul Malek Parvez, Community Personal
9. Mr. Akram Bonham (Architect)
10. Dr Anwar Khoker
11. Dr MA Khaled

MF Mosque Finance Committee

1. Shaykh Mohammad Shahid Ullah
2. Mr. Shahidul Islam Mukul
3. Mr. Qamar Abbas
4. Mohammad Umair Yaser
5. Abdul Qawi-Dayal

MF Purchase Committee

1. Professor K. Kabir Uddin
2. Mr. Ronju Miah
3. Mr. Abid Ahmed
4. Mr. Mohammed Abedin (Koyes)
5. Mr. Haroon Rashid
6. Mohammed Ali Raza

MF Education Committee

1. Professor K. Kabir Uddin
2. Sheikh Abdullah Al-Mamun
3. Mr. Alamgir Khondaker
4. Mr. Jamil Ahmed
5. Ustadh Muhammad Umair Yasir

MF Madrasah SMT

1. Professor K. Kabir Uddin
2. Ustadh Muhammad Umair Yasir
3. Ustadh Yusuf Zaman
4. Ustadah Naila Parveen
5. Ustadah Bushra Bibi

MF Complex Project Development Committee

1. Prof. Kabir Uddin
2. Mr. Akram Bonham
3. Mr. Harun Al- Rashid
4. Mr. Hanif

MF Event Facility and Parking Management Committee

1. Muhammad Saiful Islam
2. Mr. Muhammad Arabi
3. Mr. Iqbal Hussain
4. Mr. Abdul Aziz
5. Mr Saiful Anbia
6. Mr Sayed Hassan
7. Mr. Hussain Asghar
8. Mr Salman
9. Mr Nazrul Haq
10. Chowdhury Sohial
11. Ibrahim Jallo
12. Mr Azad Miah
13. Abid Ahmed
14. Iqbal Habib
15. Suleman Sheikh
16. Mohammed Ilyas
17. Nadeem Din

MF Sisters Committee

1. Mrs Yeasmin Arafat
2. Mrs Nasrin Akhtar
3. Mrs Umma Salma
4. Mrs Shaheda Parveen
5. Mrs Rukhsana Khan
6. Ustadah Naila Parvin
7. Mrs Rawshanara Begum
8. Sister Sazia
9. Mrs Qamar Abbas
10. Mrs Ruby Shah
11. Mrs Jahida Salam

12. Mrs Rugina Abedin

Reference and Administrative Details

Trustees

Mr Kazi Mohammad Belal Hossen, Director

Mr Khandaker ABM Kabiruddin, Director

Mr Mohammad Shahidullah, Director

Mr Muhammad Saiful Islam, Director

Mr Syed Kashif Ali, Director

Mr Mohammed Nurul Abedin, Director

Principal Office

155 New Coventry Road
Sheldon
Birmingham
West Midlands
B26 3DX

Company Registration Number

08098742

Charity Registration Number

1148223

Independent Examiner

Nasir Rafiq
Dua Governance
123-131 Bradford Street
Bradford Court
Birmingahm
B12 0NS

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Manarat Foundation

Trustees' and Directors' Report

The annual report was approved by the trustees of the charity on 07/10/2022 and signed on its behalf by:

.....

Mr Mohammad Shahidullah
Trustee

Manarat Foundation

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Manarat Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Manarat Foundation

Independent Examiner's Report to the trustees of Manarat Foundation

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 17 to 25.

Respective responsibilities of trustees and examiner

As the charity's trustees of Manarat Foundation (and also 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 Manarat Foundation 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Manarat Foundation as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....

Nasir Rafiq
ICAEW

Dua Governance
123-131 Bradford Street
Bradford Court
Birmingahm
B12 0NS

Date: 7.10.2022

Manarat Foundation

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	205,587	4,477	210,064
Total income		205,587	4,477	210,064
Expenditure on:				
Charitable activities	5	(91,186)	(17,917)	(109,103)
Total expenditure		(91,186)	(17,917)	(109,103)
Net income/(expenditure)		114,401	(13,440)	100,961
Net movement in funds		114,401	(13,440)	100,961
Reconciliation of funds				
Total funds brought forward		405,958	207,128	613,086
Total funds carried forward	16	520,359	193,688	714,047

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	127,106	1,744	128,850
Investment income	4	19	-	19
Total income		127,125	1,744	128,869
Expenditure on:				
Charitable activities	5	(90,883)	(18,831)	(109,714)
Total expenditure		(90,883)	(18,831)	(109,714)
Net income/(expenditure)		36,242	(17,087)	19,155
Net movement in funds		36,242	(17,087)	19,155
Reconciliation of funds				
Total funds brought forward		369,716	224,215	593,931
Total funds carried forward	16	405,958	207,128	613,086

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 16.

Manarat Foundation

(Registration number: 08098742)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	855,499	861,319
Current assets			
Cash at bank and in hand	13	73,448	103,385
Creditors: Amounts falling due within one year	14	(214,900)	(301,618)
Net current liabilities		(141,452)	(198,233)
Total assets less current liabilities		714,047	663,086
Creditors: Amounts falling due after more than one year	15	-	(50,000)
Net assets		714,047	613,086
Funds of the charity:			
Restricted income funds			
Restricted funds		193,688	207,128
Unrestricted income funds			
Unrestricted funds		520,359	405,958
Total funds	16	714,047	613,086

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 17 to 25 were approved by the trustees, and authorised for issue on 07/10/2022 and signed on their behalf by:

.....
Mr Mohammad Shahidullah
Trustee

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by share capital, incorporated in .

The principal place of business is:
155 New Coventry Road
Sheldon
Birmingham
West Midlands
B26 3DX

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Manarat Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures & Fitting: 15 years UEL straight line
Land & Buildings: 50 years UEL straight line

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations to major appeals	-	190	190	1,214
Educational Activities	48,786	-	48,786	19,440
Donations from individuals	152,986	-	152,986	74,131
Qurbani & Musalla income	-	4,287	4,287	530
Gift aid reclaimed	-	-	-	13,169
Grants, including capital grants;				
Government grants	3,815	-	3,815	20,366
	205,587	4,477	210,064	128,850

4 Investment income

	Total 2022 £	Total 2021 £
Interest receivable and similar income;		
Interest receivable on bank deposits	-	19

5 Expenditure on charitable activities

	Total 2022 £	Total 2021 £
Employment costs	58,615	35,294
Rent	17,582	13,598
Facility costs	22,355	39,161
Repairs & Maintenance	-	13,078
Grants	7,111	2,535
Governance	3,440	4,800
Other	-	1,248
	109,103	109,714

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	3,020	3,020	4,000
Legal and professional fees	420	420	800
	3,440	3,440	4,800

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	14,806	18,831

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	18,688	14,142
Social security costs	95	334
	18,783	14,476

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Employees	-	6

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	3,020	4,000

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2021	904,547	39,527	944,074
Additions	10,279	-	10,279
At 31 March 2022	914,826	39,527	954,353
Depreciation			
At 1 April 2021	68,587	14,168	82,755
Charge for the year	15,353	746	16,099
At 31 March 2022	83,940	14,914	98,854
Net book value			
At 31 March 2022	830,886	24,613	855,499
At 31 March 2021	835,960	25,359	861,319

13 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	73,448	103,385

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	-	17,218
Car park loan	-	9,500
Qard e Hasanah - community loans	211,900	270,900
Accruals	3,000	4,000
	214,900	301,618

15 Creditors: amounts falling due after one year

	2022 £	2021 £
Bank loans	-	50,000

16 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	405,958	205,587	(91,186)	520,359
Restricted funds	207,128	4,477	(17,917)	193,688
Total funds	613,086	210,064	(109,103)	714,047

17 Analysis of net assets between funds

	Unrestricted funds		
	General £	Other £	Total funds at 31 March 2021 £
Tangible fixed assets	654,191	207,128	861,319
Current assets	103,385	-	103,385
Current liabilities	(301,618)	-	(301,618)
Creditors over 1 year	(50,000)	-	(50,000)
Total net assets	405,958	207,128	613,086

MANARAT FOUNDATION

England & Wales - Charity number 1148223

Accounts

Company registration number: 08098742
Charity registration number: 1148223

Manarat Foundation

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Manarat Foundation

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Trustees' and Directors' Report

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2020, in compliance with s414C of the Companies Act 2006.

Achievements and performance

Manarat Foundation (Manarat) is a charity working very hard to serve the needs of the Muslim population of Birmingham and Solihull. Manarat is working towards building a purpose-built centre in order to fulfil its objectives with greater efficacy. This project has previously been estimated at a cost of £1 million, and with the hard work of the trustees and volunteers, significant progress has been made over the years towards its completion. However this year, due to Covid-19, there has been no progress made.

Manarat, in a short space of time, has achieved the following:

Manarat Foundation Complex maintenance, development and expansion

Manarat continued services from its 155 New Coventry road premise, bought in 2016. The ongoing renovation work has seen the completion of a multi-purpose room towards the front of the building. The large prayer hall for male users, wudu areas, and a community room for female users have all been maintained to a good level. Throughout, with the exception of the front entrance and wudu areas, an attractive carpet imported from Turkey has been laid for the comfort of all users. The front hall and the Trustees Office renovation is completed. Also, the front and rear car park are equipped with new censor operated lighting. All services are being delivered from this premise.

Due to the Covid-19 lockdown works planned for the future which included providing kitchen facilities have been delayed, but the room which can have other additional uses, such as conference or community use was completed, as well as completing the works to the trustees office space. This also affected work planned to protect the building complex with high quality fencing and remote control operated car park gate (estimated to cost around £30,000).

Purchase of the adjacent land for use as additional parking

While Manarat encourages sustainable transport (bus, walking, cycling) the provision of parking facilities is nevertheless crucial for its users (as is the case for any mosque or other community/religious institution). Parking provision consists of two areas of parking - one at the front and a larger car park to the rear of the building. While, approximately 100 cars can be accommodated, demand at peak times (especially during Friday prayers) exceeds this provision. The larger parking area at the rear was secured through the purchase of the adjacent yard at a cost of £150,000. This has now been paid fully and the land is in complete ownership of Manarat.

Facilities and Regular Services

Manarat is focused on providing outstanding services to the community that it serves, and continues to provide a broad and inclusive programme of services, activities and events.

Due to Covid-19 restrictions these have been severely disrupted this year. With the imposition of lockdown in March, all services and activities were suspended in March. When the restrictions were eased from the 1st of July, these services, in some cases, resumed in accordance with the prevailing guidance and legal requirements at the time.

Ahead of the re-opening in July, Manarat worked with other faith organisations to ensure that the procedures developed to ensure a safe and compliant environment shared common features/approaches. Practical steps taken included: visible signage across the site; controlled entrance onto the site; registration of all individuals coming on site; marked spaces at 1.5m inside for social distance purposes; reducing the amount of time individuals spent inside the building to only offering fardh prayers, ensuring windows/doors remained open for ventilation and pre-booking (via Eventbrite) place for attending Jumu'ah prayers.

NOTE: Reference throughout the report to services being delivered needs to be read as those services being delivered once they were legally allowed to take place following the easing of Covid-19 restrictions.

These include:

1. Five Time Salaah

The Masjid facilitates the five daily salaah prayers for the local community. The congregational prayers are led by qualified Imams who have graduated from the world famous 'Al-Azhar' university (Egypt) as well as other qualified Imams. Attendance, drawing from a wide geographical area because of our location, is good for each prayer. Manarat also provides opportunities for its students and other home-grown imams to lead prayers.

2. Jumu'ah (Friday Prayers)

Friday (Jumu'ah) congregational prayers were offered at three separate times - led by Manarat's qualified imams, to ensure social distancing as well as accommodating demand. Manarat's location means that these key prayers draw attendees from a wider area, including individuals employed at Birmingham Airport, NEC, Land Rover and from further afield.

3. Eid Prayers

Eid prayers for Eid-ul-Fitr did not take place due to lockdown, but for Eid-ul-Adhah five separate times on the morning of the day of Eid were organised to meet demand. Whilst, these prayers have been an all family occasion and extra effort is made to facilitate women and children, for this year, we were unable to do so, and attendance was limited to males and children.

4. Services in the month of Ramadan

While a number of additional services are provided during the month of Ramadan, these were suspended this year. However, a daily recitation of the Quran took place, which individuals were able to view through Zoom or Facebook live. Services, delivered normally, but suspended this year included:

4.1 Taraweeh

During the month of Ramadhan Manarat facilitates Taraweeh prayers on a daily basis, however it was not possible to hold these this year because of lockdown. The prayers are usually offered at the time of Isha and are led by prominent Huffaaz. The recitation of the Qur'an is completed on the night of 29th Ramadan. Attendance, although varying throughout the month, has a regular congregation of approximately 400 people. Water bottles are provided daily to worshippers throughout the month.

4.2 Iftar Service

According to Hadeeth having Iftaar and feeding the fasting person are considered as very noble acts. The Messenger of Allah (salallaahu 'alaihiwasallam) said,
"Whoever feeds a fasting person will have a reward like that of the fasting person, without any reduction in his reward." (Ahmad and Al-Nasai. Also verified by Al-Albani as sahih)

Manarat Foundation arranges Iftaar facilities for 50-60 people daily and occasionally up to 200 people. A group of dedicated volunteers help to deliver this service, but because of lockdown, it was not possible to do so this year.

4.3 Suhur Service

This year there was no Suhur because of Covid lockdown. In previous years, it was provided only on the night of the 27th of Ramadan.

4.4 I'tikaf

Manarat Foundation provides I'tikaf facilities for local Muslims during the last 10 days of Ramadan. This allows people to stay in the masjid overnight and to dedicate themselves to personal prayer and recitation of the Qur'an. This year I'tikaf was suspended and nobody was able to do this activity.

4.5 Ramadan Bulletin

This year we did not publish the Ramadan Bulletin, which we normally do and which contains information about Ramadan and other related articles. This seeks to give our local community additional information to make their month of fasting more beneficial/spiritual for them.

5. Azan Radio Scanner - reminder of Salah times

The azaan functions as an audible reminder for the community of the time of each prayer. This is especially important given that the call for prayer in unable to be broadcast more openly. A live radio transmission (through a radio scanner) of the Azaan (call to prayer) and congregational prayers is delivered for each of the five daily prayers. The radio transmissions also allow for other programmes and events to be broadcast to the community. During Covid-19 lockdown, this became a much more valued and important channel to keep our community informed.

6. Training and Tarbiyah

6.1 Hajj and Umrah Training

For Muslims intending to go for Hajj and 'Umrah pilgrimage Manarat provides annual Hajj and Umrah training, Manarat's team of scholars ensures this training is provided to a high level and many members of the community have taken up this valuable service to their benefit. However, this was not delivered this year.

7. Community Services

During lockdown, services, unless they could be delivered online, were suspended, and only resumed on site once restrictions were eased and lifted.

7.1 Event Facility

Manarat provides facilities for holding small functions such as 'Aqeeqah, walimah and community gathering. As the only Islamic and community centre within the area, this is greatly received by the local Muslim community.

7.2 Islamic Marriage Solemnization

Manarat provides Imams to solemnize the Islamic marriage (Nikah) as it is obligatory for Muslims. Manarat also provides a facility to help couples find the right partner for themselves or for family/parents to find a suitable partner for their children.

7.3 Counselling

Manarat offers counselling services to the local Muslim community. Advice is available on matters including on marriage, divorce, mental health and resolving family disputes.

7.4 Events

Manarat Foundation arranged the following events online during the year:

- Fiqh of Ramadhan
- Quran the final divine guidance
- 'Help your mosque' online fundraising activity
- End of Ramadhan - khatam of Quran, and Du'a
- Fiqh of quarbani
- Message of Muharaam
- Seerah programme - In honour of the prophet Muhammad (SAW)
- Prophet Muhammad (SAW) - mercy to the world.
- Lessons from the life of Prophet Issa - international participants (three languages - Urdu, English Bengali)

7.5 Helping the homeless

In December 2019, Manarat Foundation launched a scheme to help our local homeless community. We distributed blankets and hot food to the homeless within the Birmingham area. This year we supported those who were self-isolating as well as vulnerable households. This included providing shopping for those households who were shielding or in self-isolation. Manarat is intending to, once again, provide this service in winter 2021.

7.6 Sisters' circle

The circle is run by the sisters in Bangali language. Activities were suspended onsite, with delivery taking place online. In previous years activities were held monthly and included: Eid reunion parties; hajj training and regular tarbiyyah programmes such as darsul Qur'an, darsul Hadith, and discussion on seerah, biography of the sahabah, ummahatul m'umineen and some other core topics of Islam.

We recommend to have another sister circle in English and also youth circle/ activities for girls.

8. Da'wah and Public Relation Activities

8.1 Food sharing with the Non-Muslim neighbours

Manarat has undertaken many initiatives in previous years, however this year we have been unable to do so because of Covid-19 restrictions. To continue fostering good relations with our non-Muslim neighbours in addition to raising awareness of Islam and Muslims as well as addressing any concerns from the wider non-Muslim community. We have opened invitations to the wider community to attend programmes and events that we deliver, as well as ensuring the sharing of foods during festivals and celebratory occasions.

Educational Services

1. Educational service for children

Muslim parents usually rely on Islamic centres and mosques to provide supplementary Islamic education. A core service that Manarat has provided since its establishment is the provision of this Islamic education for the children of the local Muslim community. Manarat, at the current time, is providing evening and weekend Madrasah (education) to fulfil this important and much valued need.

The prime goal of Manarat evening and weekend Madrasah is to provide a high quality of Islamic education to our next generation. Having a thorough understanding and religious grounding will enable our children to be active and responsible British Citizens whilst maintaining their Islamic faith. Senior leaders have ensured that Safeguarding, Health &Safety and first aid qualified teachers are part of the teaching staff. In order to achieve its educational goals, Manarat has developed a well-structured syllabus and curriculum, which is taught by a highly educated child friendly team. All teaching staff are DBS checked and qualified female teachers deliver the lessons for the girl's classes. Assemblies are held monthly, and students have also taken part in inter-Madrasah Islamic competitions. Services delivered for children have included the following:

a. Weekdays Evening and Weekend Madrasah
Evening and Weekend class were suspended due to Covid-19, but the normal timetable for these are:
Evening Session 1 5:00pm - 6:30pm
Evening Session 2 6:30pm - 8:00pm
Weekend (Saturday & Sunday) Madrasah 11:30am -1:30pm

Students enrolled in the Madrasah receive instructions in reading and reciting of the holy Qur'an and basic Islamic studies, which include:

- Qur'an recitation with Tajweed
- Hifzul Qur'an (selected Suras and verses)
- Selected Hadith (memorisation with meaning)
- Seerah of the Prophet (PBUH)
- Basic Aqaid
- Masnoon du'aas (with meaning)
- Daily Fiqh (Islamic Jurisprudence)

b. Hifzul Qur'an Madrasah
To be a Hafiz is a great honour for both parents and children. Our Hifz ul Quran Madrasah runs classes uniquely from Monday to Thursday (5-8pm).

c. Extracurricular and other Activities
A much-reduced number of events were organised virtually to coincide with key dates in the Islamic year. These included:
- An online Seerah speech competition
- Online essay writing
- A Qiraat competition
- Online assembly/award giving ceremony - parents and students were able to collect their prize/award from the office.

d. Summer Islamic School
This year we were unable to offer a summer school for children, even though the premises were open to the public by the time schools broke up for the summer holidays.

2. Educational services for adults

a. Tafseerul Qur'an

Understanding the message of the Qur'an is obligatory on every single Muslim. However, not every single Muslim's is able to go through it with an academic approach. Recognising this, Manarat's scholars have dedicated time to provide Tafseer (interpretation) every Sunday after Zuhr Salah in English. Unfortunately, because of lockdown and then subsequently to ensure the safety of everyone once the premises were re-opened to the public, this service was not offered.

b. Darsul Hadeeth

To understand the Qur'an's message, it is equally important to understand the hadith and Sunnah of the prophet (SAW). Darsul Hadeeth in English is another important program that has been regularly delivered by our scholars every Saturday after Zuhr Salah. This year the program was suspended.

c. Seerah programme

Seerah connects us with the final messenger. To understand Islam, it is vital to know the main character who demonstrated the law of ALLAH for mankind. One of the objectives of Manarat is to provide quality education to all its local community. Considering this objective Manarat started the Seerah talk programme to deliver a series of talks and lectures in order to educate people. In March 2020, two live sessions took place on site ahead of Covid-19 restrictions forcing the suspension of remainder of the programme. It is intended to resume the programme soon inshallah. The talk was conducted by Shaikh Shahidullah Azhari.

d. Tajweed Course (Male and Female)

Reading Qur'an with Tajweed is very important for every single Muslim. Manarat provides tajweed courses free of cost for both male and female members of the community. Reading the Quran correctly is one of the most important knowledge every Muslim should acquire, without which our daily prayers will not be perfect. Manarat Foundation takes fulfilling this religious obligation very seriously and these were delivered online whilst the premises remained closed.

i. Male Adult Tajweed class

Manarat provided sessions for males to take Tajweed classes either on the weekdays and weekends.
The lessons are structured to cater for the individual (from the basic learning of the Arabic alphabet to enabling them to read the Qur'an correctly with Tajweed). Alhamdulillah attendance at both classes was high and around 15 attendees benefited immensely from being able to recite Qur'an correctly.

ii. Female Tajweed & Qur'an class

The Tajweed class for females runs every Wednesday from 10am to 11am. The lessons cover the correct articulation of the letters, learning the Qaidah with Tajweed in order to beatify the recitation of the Qur'an. They also practice small Surahs of the Qur'an and the necessary daily duas. Basic fiqh of Ibadah such as wudu, ghusl, tayammum, prayers etc were also taught. Overall, the class enhances the religious education and understanding of Muslim females.

e. Arabic Language for Male Adults

This was cancelled due to the Covid-19 restrictions

f. Tarbiyah night

This year we were unable to hold this event because of lockdown.

g. Karate class for young people

No classes were able to be delivered because of the Covid19 restrictions

h. Future education plans

In order to enhance the services that Manarat provides, following an evaluation of our local community's need, Manarat has identified the need for provision of:

- Arabic Language for children
- Structured Fiqh classes for Adults
- Basic Islamic teaching for new Muslims
- Weekend Nursery for 4-6 year old children
- Alim course for boys and girls (Evening and weekend)
- Alamiyah classes for adults

Progress on Renovation works and plans for future periods

Aims and key objectives for future periods

We aim to keep on building on our achievements, both in the physical development of the Masjid, as well as the services that are on offer. However, with the uncertainty that is facing us, as an institution and the global human population, with the onset of Covid-19, we will necessitate that we keep our service and plans under review, and respond appropriately.

Building renovation

Since the previous year's report work on renovating the entrance and beautifying the outside appearance of the building has been ongoing.

Work on the office space is complete, and new heating has been installed in the front conference room. Work to make the room fit for purpose are complete and the room has been used in creating additional prayer capacity in order to allow for social distancing. room, is equipped with all the necessary technology and equipment. The Planning and Development Committee has overseen this work.

With the onset of lockdown and then only being able to operate reduced core services, much of the planned renovation works was put on hold.

Work to improve the visual appearance of the building from the outside, as well as the front car-park is also being planned to be undertaken, within initial work having been completed such as new windows and clearing of weeds from the front car park.

In the coming year Manarat will focus on raising funds to make all its projects debt free and pay off all Qard e Hassanah (loan). Work to tarmac the car park is planned as well as buying the adjacent property to increase the provision of on-site parking.

Extension of the building

Since moving into the building, we have been blessed with an ever-increasing number of attendees - we currently facilitate two jummu'ahs to meet demand. While this is indicative of the need for the masjid and the services it currently provides, it is important that we consider the future needs of our growing community. The trustees have initially agreed to consider a plan of building a double- storied extension at the rear of the existing building. The architect has been instructed to propose a plan and also the prospective funders are being consulted.

Additional on-site parking

With the blessing of Allah (SWT) and the sincere efforts of the trustees and community members Manarat purchased the land adjacent to the rear of the premises for use as additional car-parking. The purchase of this land means that we have doubled our onsite car-parking provision and more people attending Manarat have parked their car onsite. We will continue to keep under consideration the potential to purchase more adjacent land, should it become available on the market.

Securing the Masjid Premises

Following the horrific attack on the worshippers inside Masjid E Noor in New Zealand, the need to have our premises secured, especially at the front, has been highlighted. While government announcements to support places of worship through grant applications have been made, the Trustees have assessed that this will not be enough to cover the costs for the level of work that is required. As such, a unanimous decision to raise funds to fully secure the premises by installing security fences and cameras. Alhamdulillah, sufficient funds were donated by the worshippers and quotations have been approved.

Interfaith dialogue and engagement

Initiating inter faith dialogue and build relation with local churches, more youth educational and extracurricular activities is still an aim that we wish to see realised.

Manarat Foundation

Trustees' and Directors' Report

Objectives and activities

Objects and aims

1) To advance education and training, particularly but not exclusively amongst children and young people of school age by the provision of out of school and homework clubs.

2) To advance the Islamic faith including the advancement of religious education and raising awareness of the faith;

3) To prevent or relieve poverty by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient

To achieve all of the above Manarat Foundation's team is working tirelessly on creating a space where all their objectives can be achieved. Currently more than half of the building project has been completed.

Objectives, strategies and activities

Manarat Foundation has the following activities:

1) Daily Prayer Facilities.

2) Friday Prayer Facilities.

3) Eid Prayer facilities, including for women and children.

4) During the Holy Month of Ramadhan Iftaar and Taraweeh Prayers are organised.

5) Regular Islamic Educational Circles, for men, women and children.

Public benefit

The Strategic Report has outlined in length, the many areas in which the Charity is providing a Public Benefit to the community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

During the year the charity raised income of £129k (2020: £204k) and incurred expenses of £110k (2020: £130k).

The charity's loan (Qardhe Hasana) stands at £270,900 (2020: 288,400).

Policy on reserves

At year end, the charity's reserves stood at £594k (2019: £520k), of which £224k is restricted (2019: £243k) and £370k is unrestricted (2019: £277k).

The charity holds sufficient reserves in order to meet its immediate needs.

Going concern

Covid19 Impact

During March 2020, the Mosque was closed due to the Govt lockdown. It remained closed until July 2020 when new rules allowed worship with strict social distancing measures. The lockdown had a profound impact on the charity's finances as it was not able to raise funds through its regular weekly Friday collections, events and through the various religious services (i.e. marriage and counselling). The Mosque switched to online fundraising during Ramadan - this did not compensate the lost income opportunities.

During the lockdown, the charity was able to claim the furlough grant for all staff on leave due to the lockdown - this contributed to the 80% of the salary costs. Salaries are around 20% of the total running costs of the Mosque. The Mosque was also able to save some variable costs (i.e. education, hospitality and event related) as well.

Since July 2020, the Mosque has opened in a limited capacity and Friday collections have started, albeit at 50% levels before lockdown. The Mosque is holding small targeted fundraising meetings to raise funds for the build. Other services (i.e. marriage and counselling) have also started to generate income.

The Trustees feel confident that the charity remains a going concern for the following reasons

- It will be able to generate income to contribute to its core running costs
- It will downsize its services (i.e. education) and the associated costs
- It has sufficient reserves to cover its core costs

Structure, governance and management

Nature of governing document

Manarat Foundation is governed by Memorandum and Articles incorporated 8th June 2012 as amended by special resolution(s) dated 13th July 2012 as amended by special resolution registered at Companies' House on 18th July 2012.

Recruitment and appointment of trustees

The Charity has four founding members and 2 other Trustees. They decide when the need of a new Trustee arises.

Induction and training of trustees

New Trustees are invited when there is a need within the charity, and a suitable candidate with the required skill sets will be invited based on the requirements of the charity.

Background checks and training is also part of the induction process.

Major risks and management of those risks

The trustees have assessed the risks the charity faces, and are satisfied with the systems and arrangements in place to manage the risks.

Manarat Foundation

Trustees' and Directors' Report

Organisational structure

The organisational structure of Manarat is that the council of management decides the running of the project. The election of the council of management takes place as per the constitution of the Manarat. The following positions are determined through election for two years.

1. Chairman
2. Vice chairman
3. Secretary
4. Joint Secretary
5. Treasurer
6. Assistant Treasurer

The current council of management members are:

1. Ustadh Muhammad Saiful Islam (Chairman)
2. Shaykh Mohammad Shahid Ullah (Vice Chairman)
3. Professor K. Kabir Uddin (Secretary)
4. Syed Kashif Ali (Joint Secretary)
5. Maulana Shaykh BelalHossen (Treasurer)
6. Mohammed Nurul Abedin (Assistant Treasurer)

MF Advisory board:

1. Dr. M Millat-e-Mustafa, Islamic Relief
2. Dr. Abul Kalam Azad, Editor, Monthly Zaitun, London
3. Mr. Faizur Rahman Choudhury MBE
4. Mr. Abdul Hamid, Msc, MA, Community Leader, Solihull
5. Mr. Imran Salim, Chartered Accountant, Solihull
6. Shaykh Abdur Rahman Madani, Director, TV ONE London
7. Solicitor Tahir Abdullah, Wright Justice Solicitors
8. Alhajj Abdul Malek Parvez, Community Personal
9. Mr. Akram Bonham (Architect)
10. Dr Anwar Khoker
11. Dr MA Khaled

MF Mosque Finance Committee

1. Shaykh Mohammad Shahid Ullah
2. Mr. Shahidul Islam Mukul
3. Mr. Qamar Abbas
4. Mohammad Umair Yaser
5. Abdul Qawi-Dayal

MF Purchase Committee

1. Professor K. Kabir Uddin
2. Mr. Ronju Miah

3. Mr. Abid Ahmed
4. Mr. Mohammed Abedin (Koyes)
5. Mr. Haroon Rashid
6. Mohammed Ali Raza

MF Education Committee

1. Professor K. Kabir Uddin
2. Sheikh Abdullah Al-Mamun
3. Mr. Alamgir Khondaker
4. Mr. Jamil Ahmed
5. Ustadh Muhammad Umair Yasir

MF Madrasah SMT

1. Professor K. Kabir Uddin
2. Ustadh Muhammad Umair Yasir
3. Ustadh Yusuf Zaman
4. Ustadah Naila Parveen
5. Ustadah Bushra Bibi

MF Complex Project Development Committee

1. Prof. Kabir Uddin
2. Mr. Akram Bonham
3. Mr. Harun Al- Rashid
4. Mr. Hanif

MF Event Facility and Parking Management Committee

1. Muhammad Saiful Islam
2. Mr. Muhammad Arabi
3. Mr. Iqbal Hussain
4. Mr. Abdul Aziz
5. Mr Saiful Anbia
6. Mr Sayed Hassan
7. Mr. Hussain Asghar
8. Mr Salman
9. Mr Nazrul Haq
10. Chowdhury Sohial
11. Ibrahim Jallo
12. Mr Azad Miah
13. Abid Ahmed
14. Iqbal Habib
15. Suleman Sheikh
16. Mohammed Ilyas
17. Nadeem Din

MF Sisters Committee

1. Mrs Yeasmin Arafat
2. Mrs Nasrin Akhtar
3. Mrs Umma Salma
4. Mrs Shaheda Parveen
5. Mrs Rukhsana Khan
6. Ustadah Naila Parvin
7. Mrs Rawshanara Begum
8. Sister Sazia
9. Mrs Qamar Abbas
10. Mrs Ruby Shah
11. Mrs Jahida Salam
12. Mrs Rugina Abedin

Reference and Administrative Details

Trustees

Mr Kazi Mohammad Belal Hossen, Director

Mr Khandaker ABM Kabiruddin, Director

Mr Mohammad Shahidullah, Director

Mr Muhammad Saiful Islam, Director

Mr Syed Kashif Ali, Director

Mr Mohammed Nurul Abedin, Director

Principal Office

155 New Coventry Road
Sheldon
Birmingham
West Midlands
B26 3DX

Company Registration Number

08098742

Charity Registration Number

1148223

Independent Examiner

Nasir Rafiq
Dua Governance
123-131 Bradford Street
Bradford Court
Birmingahm
B12 0NS

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 21/12/21 and signed on its behalf by:

.....
Mr Khandaker ABM Kabiruddin

Trustee

Manarat Foundation

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Manarat Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Manarat Foundation

Independent Examiner's Report to the trustees of Manarat Foundation

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 18 to 27.

Respective responsibilities of trustees and examiner

As the charity's trustees of Manarat Foundation (and also 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 Manarat Foundation 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Manarat Foundation as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....

Nasir Rafiq
ICAEW

Dua Governance
123-131 Bradford Street
Bradford Court
Birmingahm
B12 0NS

Date: 21.12.21

Manarat Foundation

Statement of Financial Activities for the Year Ended 31 March 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	127,106	1,744	128,850
Investment income	4	19	-	19
Total income		127,125	1,744	128,869
Expenditure on:				
Charitable activities	5	(90,883)	(18,831)	(109,714)
Total expenditure		(90,883)	(18,831)	(109,714)
Net income/(expenditure)		36,242	(17,087)	19,155
Net movement in funds		36,242	(17,087)	19,155
Reconciliation of funds				
Total funds brought forward		369,716	224,215	593,931
Total funds carried forward	16	405,958	207,128	613,086

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	203,703	540	204,243
Investment income	4	19	-	19
Total income		203,722	540	204,262
Expenditure on:				
Charitable activities	5	(110,971)	(18,915)	(129,886)
Total expenditure		(110,971)	(18,915)	(129,886)
Net income/(expenditure)		92,751	(18,375)	74,376
Net movement in funds		92,751	(18,375)	74,376
Reconciliation of funds				
Total funds brought forward		276,965	242,590	519,555
Total funds carried forward	16	369,716	224,215	593,931

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 16.

Manarat Foundation

(Registration number: 08098742)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	861,319	868,369
Current assets			
Cash at bank and in hand	13	103,385	43,180
Creditors: Amounts falling due within one year	14	(301,618)	(317,618)
Net current liabilities		(198,233)	(274,438)
Total assets less current liabilities		663,086	593,931
Creditors: Amounts falling due after more than one year	15	(50,000)	-
Net assets		613,086	593,931
Funds of the charity:			
Restricted income funds			
Restricted funds		207,128	224,215
Unrestricted income funds			
Unrestricted funds		405,958	369,716
Total funds	16	613,086	593,931

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 18 to 27 were approved by the trustees, and authorised for issue on 21/12/21 and signed on their behalf by:

21/12/21

.....

Mr Khandaker ABM Kabiruddin

Trustee

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by share capital, incorporated in .

The principal place of business is:
155 New Coventry Road
Sheldon
Birmingham
West Midlands
B26 3DX

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Manarat Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures & Fitting: 15 years UEL straight line
Land & Buildings: 50 years UEL straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations to major appeals	-	1,214	1,214	-
Educational Activities	19,440	-	19,440	29,584
Donations from individuals	74,131	-	74,131	154,784
Qurbani & Musalla income	-	530	530	540
Gift aid reclaimed	13,169	-	13,169	19,335
Grants, including capital grants;				
Government grants	20,366	-	20,366	-
	127,106	1,744	128,850	204,243

4 Investment income

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	19	19	19

5 Expenditure on charitable activities

	2021 £	2020 £
Consultancy	21,152	23,123
Depreciation	18,831	18,915
Rent, Rates & Insurance	14,834	26,689
Salaries	14,476	20,856
Repairs & Maintenance	13,078	9,024
Sundry	12,045	3,131
Cleaning	3,674	3,272
Light & Heat	3,042	11,208
Charitable Donations	2,535	3,207
Office	1,247	2,214
Printing, Postage & Stationery	-	2,847
	104,914	124,486

In addition to the expenditure analysed above, there are also governance costs of £4,800 (2020: £5,400) which relate directly to charitable acitivities. See Note 6 for further details

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	4,000	4,000	2,500
Legal and professional fees	800	800	2,900
	4,800	4,800	5,400

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	18,831	18,915

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	14,142	20,477
Social security costs	334	379
	14,476	20,856

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Employees	6	5

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	4,000	2,500

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2020	896,547	35,747	932,294
Additions	8,000	3,780	11,780
At 31 March 2021	904,547	39,527	944,074
Depreciation			
At 1 April 2020	51,568	12,357	63,925
Charge for the year	17,019	1,811	18,830
At 31 March 2021	68,587	14,168	82,755
Net book value			
At 31 March 2021	835,960	25,359	861,319
At 31 March 2020	844,979	23,390	868,369

13 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	103,385	43,180

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	17,218	17,218
Car park loan	9,500	9,500
Qard e Hasanah - community loans	270,900	288,400
Accruals	4,000	2,500
	301,618	317,618

15 Creditors: amounts falling due after one year

	2021 £
Bank loans	50,000

16 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	369,716	127,125	(90,883)	405,958
Restricted funds	224,215	1,744	(18,831)	207,128
Total funds	593,931	128,869	(109,714)	613,086

17 Analysis of net assets between funds

	Unrestricted funds		
	General £	Other £	Total funds at 31 March 2021 £
Tangible fixed assets	654,191	207,128	861,319
Current assets	103,385	-	103,385
Current liabilities	(301,618)	-	(301,618)
Creditors over 1 year	(50,000)	-	(50,000)
Total net assets	405,958	207,128	613,086

	Unrestricted funds		
	General £	Other £	Total funds at 31 March 2020 £
Tangible fixed assets	498,533	375,716	874,249
Current assets	43,180	-	43,180
Current liabilities	(317,618)	-	(317,618)
Total net assets	224,095	375,716	599,811