

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 1<sup>st</sup> 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 27<sup>th</sup> 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 29<sup>th</sup> 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 is 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 of students attending the madrassah has increased leading to an increase in the number of classes. This 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 beautify 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 jumu'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 year 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: £408k).

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

## **Manarat Foundation**

### **Trustees' and Directors' Report**

#### **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

## **Manarat Foundation**

### **Trustees' and Directors' Report**

#### **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

## **Manarat Foundation**

### **Trustees' and Directors' Report**

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  
Birmingham  
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.

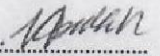
##### **Disclosure of information to auditor**

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  
Birmingham  
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 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	205,587	4,477	210,064
Total income		205,587	4,477	210,064
<b>Expenditure on:</b>				
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
<b>Reconciliation of funds</b>				
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 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	127,106	1,744	128,850
Investment income	4	19	-	19
Total income		127,125	1,744	128,869
<b>Expenditure on:</b>				
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
<b>Reconciliation of funds</b>				
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 £
<b>Fixed assets</b>			
Tangible assets	12	855,499	861,319
<b>Current assets</b>			
Cash at bank and in hand	13	73,448	103,385
<b>Creditors: Amounts falling due within one year</b>	14	(214,900)	(301,618)
<b>Net current liabilities</b>		(141,452)	(198,233)
<b>Total assets less current liabilities</b>		714,047	663,086
<b>Creditors: Amounts falling due after more than one year</b>	15	-	(50,000)
<b>Net assets</b>		714,047	613,086
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		193,688	207,128
<b>Unrestricted income funds</b>			
Unrestricted funds		520,359	405,958
<b>Total funds</b>	16	714,047	613,086

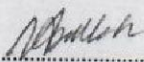
For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**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 ~~20~~ were approved by the trustees, and authorised for issue on ~~01/10/2022~~ and signed on their behalf by:

  
.....  
Mr Mohammad Shahidullah  
Trustee

## **Manarat Foundation**

### **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.

## **Manarat Foundation**

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

#### ***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.

## **Manarat Foundation**

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

#### **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.

# Manarat Foundation

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

### 3 Income from donations and legacies

	Unrestricted funds		Total 2022	Total 2021
	General £	Restricted funds £	£	£
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
	<u>3,440</u>	<u>3,440</u>	<u>4,800</u>

## 7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>14,806</u>	<u>18,831</u>

## 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 £
<b>Staff costs during the year were:</b>		
Wages and salaries	18,688	14,142
Social security costs	<u>95</u>	<u>334</u>
	<u>18,783</u>	<u>14,476</u>

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	<u>-</u>	<u>6</u>

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

## 10 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>3,020</u>	<u>4,000</u>

# Manarat Foundation

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

### 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 £
<b>Cost</b>			
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
<b>Depreciation</b>			
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
<b>Net book value</b>			
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

**Manarat Foundation**

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

**16 Funds**

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

**17 Analysis of net assets between funds**

	Unrestricted funds		Total funds at 31 March 2021 £
	General £	Other £	
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)
<b>Total net assets</b>	<u>405,958</u>	<u>207,128</u>	<u>613,086</u>