

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

**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.

## 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:

### 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 10 <sup>th</sup> anniversary of Manarat
PUBLICATION	Publishing Ramadan bulletin

## **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 Ramadan 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 29<sup>th</sup> 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 (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 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 27<sup>th</sup> 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 a 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 12<sup>th</sup> 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 3<sup>rd</sup> 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 Mohammad Shahidullah Azhari and Shaikh Kazi Belal Hossein.

### **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.

## 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 25<sup>th</sup> 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 10<sup>TH</sup> ANNIVERSARY OF MANARAT & AWARD CEREMONY:

The 10<sup>th</sup> anniversary of Manarat and Awards Ceremony was held **on Friday 2<sup>nd</sup> 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.

## **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 the 16<sup>th</sup> 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.



## **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.

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

## **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.

## **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 £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***

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

**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

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

**Manarat Foundation**

**Trustees' and Directors' Report**

**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.

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



## **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 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  
Birmingham  
B12 0NS

22 December 2023

Date:.....

**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)**

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>				
Donations and legacies	3	324,115	6,302	330,417
Total income		324,115	6,302	330,417
<b>Expenditure on:</b>				
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
<b>Reconciliation of funds</b>				
Total funds brought forward		520,359	193,688	714,047
Total funds carried forward	14	704,636	174,942	879,578
	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>
<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	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
<b>Reconciliation of funds</b>				
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.

**Manarat Foundation**

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

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

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

**Manarat Foundation****Statement of Cash Flows for the Year Ended 31 March 2023**

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

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

## **Manarat Foundation**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **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.

## **Manarat Foundation**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### ***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.

## Manarat Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 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		Total 2023	Total 2022
	General £	Restricted funds £	£	£
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



**Manarat Foundation****Notes to the Financial Statements for the Year Ended 31 March 2023****4 Expenditure on charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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
	<u>164,886</u>	<u>109,102</u>

**5 Analysis of governance and support costs****Governance costs**

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

**6**

Net incoming resources for the year include:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation of fixed assets	<u>25,048</u>	<u>14,806</u>

**7 Trustees remuneration and expenses**

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

**Manarat Foundation****Notes to the Financial Statements for the Year Ended 31 March 2023****8 Staff costs**

The aggregate payroll costs were as follows:

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

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

**9 Independent examiner's remuneration**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Examination of the financial statements	<u>3,580</u>	<u>3,020</u>

**Manarat Foundation****Notes to the Financial Statements for the Year Ended 31 March 2023****10 Taxation**

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

**11 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>			
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
<b>Depreciation</b>			
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
<b>Net book value</b>			
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**

	<b>2023 £</b>	<b>2022 £</b>
Cash at bank	78,182	73,448

**13 Creditors: amounts falling due within one year**

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

**Manarat Foundation****Notes to the Financial Statements for the Year Ended 31 March 2023****14 Funds**

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

**15 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
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	<u>619,673</u>	<u>174,942</u>	<u>794,615</u>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 March 2022 £</b>
Tangible fixed assets	661,811	193,688	855,499
Current assets	73,448	-	73,448
Current liabilities	(214,900)	-	(214,900)
Total net assets	<u>520,359</u>	<u>193,688</u>	<u>714,047</u>