

REGISTERED CHARITY NUMBER: 1153535

Trustees' Report and

Financial Statement for the year ended 31st March 2024

for

SOUTH MANCHESTER MUSLIM COMMUNITY ASSOCIATION

SOUTH MANCHESTER MUSLIM COMMUNITY ASSOCIATION

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SOUTH MANCHESTER MUSLIM COMMUNITY ASSOCIATION

Charity information

for the year ended 31st March 2024

Registered Charity number: 1153535

Trustees

During the year, the following 9 members served on the Board:

- 1- Mr Anwar-ul Haq
- 2- Mr Asif Mahmood
- 3- Dr Zahid Fahim (Vice Chairperson)
- 4- Mr Fiaz Hussain Shah
- 5- Mr Ghulam Rasool Ali (Chairperson) ***
- 6- Mohammad Fazil (General Secretary)
- 7- Nasir Aziz (Finance Secretary) ***
- 8- Mr Shamshad Akhtar
- 9- Sufi Khalid Mahmood

Centre address:

1-2 Weybrook Road
Manchester
M19 2QD

Accountants

Xpert Accountants
Chartered Certified Accountants
671 Manchester Road
Denton
Manchester
M34 2NA

Bankers

Cooperative Bank
P.O. Box 250
Delf House
Skelmersdale
WN8 6WT

SOUTH MANCHESTER MUSLIM COMMUNITY ASSOCIATION

Trustees' Report

for the year ended 31st March 2024



Welcome to our formal ELEVENTH Annual Report about our activities. Having come out of the Covid-19 restrictions, we have resumed our full programme of activities.

We have continued the redevelopment of our premises to create capacity for Islamic Study classes for boys and girls. A new mezzanine floor has been added. We have also installed a Platform Lift to facilitate easy movement for disabled users.

We are just started a Reserves Fund to build up financial resources for the purposes of future developments.

Our VISION is

- To Develop community facilities for the Muslim community residing in South Manchester and North Stockport neighbourhoods addressing their religious, emotional, social, and educational needs.

We work towards our Vision through these **AIMS & OBJECTS**

- To **advance the Islamic religion** for the benefit of the local public.
- To **benefit the residents** of South Manchester, North Stockport and the neighbourhood, by advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

GOVERNANCE

During the year, the following 9 members served on the Board:

1. Anwar-ul Haq
2. Asif Mahmood
3. Dr Zahid Fahim (Vice Chairperson)
4. Fiaz Hussain Shah
5. Ghulam Rasool Ali (Chairperson)***
6. Mohammad Fazil (General Secretary)
7. Nasir Aziz (Finance Secretary) ***
8. Shamshad Akhtar
9. Sufi Khalid Mahmood

*** Sadly, our Previous Chairperson Mr Ghulam Rasool Ali and Finance Secretary Qaiser Mahmood passed away during the year. Their roles were taken over by Nasrullah Khan Moghal MBE and Nasir Aziz respectively. Our prayers are with the soul of Ghulam Rasool Ali and Qaiser Mahmood and our condolences to their families.

The Board appointed the 4 Office Bearers as the Holding Trustees of the Charity.

In addition to the above, we are assisted by individuals as Associates who bring specific skills that help us in achieving our objectives.

SOUTH MANCHESTER MUSLIM COMMUNITY ASSOCIATION

Trustees' Report

for the Year Ended 31st March 2024

Projects

We have commenced the following Projects:

Hamdard Project & Luncheon Club
Education Department

Lead By • Rab Nawaz
Manager • Qaiser Mahmood/Nasir Aziz
Executive Tutor • Hafiz Muhammad
 Omair Tayyib

Dastarkhawan Group
Future Acquisitions Project

Lead By • Shamshad
Lead By • Anwar-ul Haq

Committees

Finance & General Purposes Committee

Lead By • Qaiser Mehmood/Nasir Aziz

Fundraising Committee

Lead By • Haji Ghulam Rasool Ali

Buildings & Premises Committee

Lead By • Shamshad

Communication, Promotion & Marketing Committee

Lead By • Anwar-ul Haq

Activities Committee

Lead By • Fiaz Hussain Shah

Activities

All our activities fall into the following themes:

• Prayer Facilities

- Daily Prayers
- Ramdan
- Eids
- Religious Education

• Health & Wellbeing

- Young People
- Women
- Elderly

SOUTH MANCHESTER MUSLIM COMMUNITY ASSOCIATION

Trustees' Report

for the Year Ended 31st March 2024

- **Community Activities**

- Women
- Children
- Social
- Elderly
- Inter-community

- **Meeting/Seminars**

- Information
- Discussions
- Debates

Current Activities

- Daily Prayers
- Cricket tournament
- Juma Khutba and Salah
- Eid salah
- Islamic Events
- Food Bank (In Partnership With Myriad Foundation)
- Zikr Sessions
- Football tournament
- Family Sessions
- Youth Sessions
- Health Awareness Sessions
- Quran Awareness Sessions
- Computer Classes
- Hamdard Group
- Luncheon Club

SOUTH MANCHESTER MUSLIM COMMUNITY ASSOCIATION

Trustees' Report

for the Year Ended 31st March 2024

Financial Review

The main funding sources for the charity are charitable donations from the public and during the year, £307,501 has been raised. The Charity also paid back a (Qarze-Hasna) loan amount of £135,495. The charity's aim is to disburse all the funds at its disposal for the benefit of the recipients.

Future Plans

We have agreed plans for general improvement of the aesthetics of our premises by installing canopies at the front, side, and rear of the property. This will improve the facilities for visitors especially during inclement weather conditions. We will also create storage facility at the rear of the property.

We have authorised the Finance Secretary to set up a Special Reserves Fund, allocated for future 'building' programmes. Board members are planning to purchase a property in the near future as an asset and to generate an income stream for the Charity. We intend to start the Reserve Fund with an allocation of £50K during Year Ending 31 March 2025, which will be augmented every year.

We intend to invest further in the Madrassah by providing appropriate furniture (tables and chairs) for new classes for 6-8 year old pupils. We further intend to implement up-to-date electronic systems for smooth running of the Madrassah.

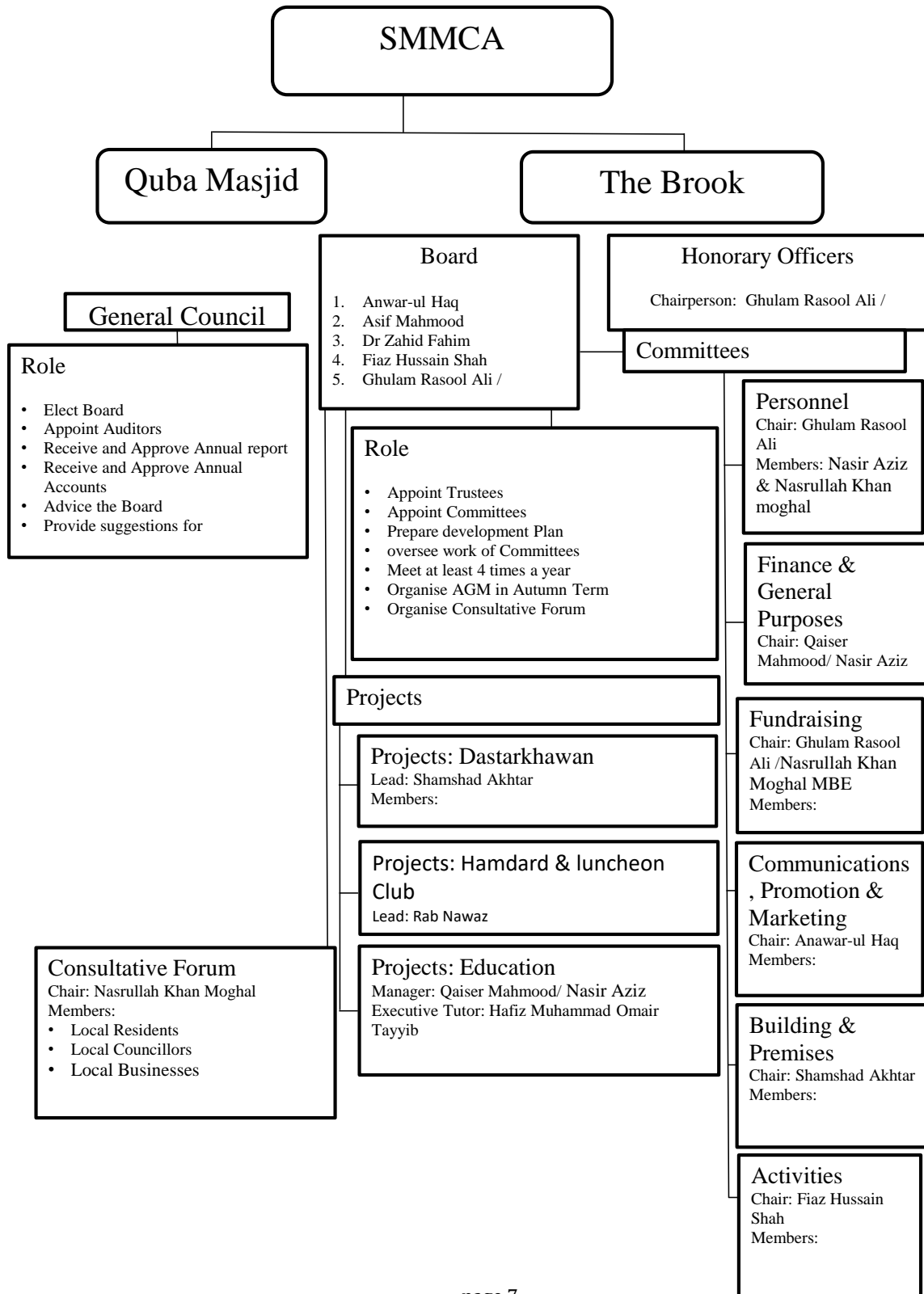
We have long term plans to engage staff to manage our premises and adequate security provision.

SOUTH MANCHESTER MUSLIM COMMUNITY ASSOCIATION

Trustees' Report

for the Year Ended 31st March 2024

ORGANISATIONAL STRUCTURE



SOUTH MANCHESTER MUSLIM COMMUNITY ASSOCIATION

Trustees' Report

for the Year Ended 31st March 2024

RESPONSIBILITIES OF TRUSTEES

The law applicable to charities in England and Wales requires trustees to prepare financial statement for each financial year which give a true and fair view of the state of affairs of the charity and on its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statement, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and

The charity's trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the applicable Law.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The charity's trustees have assessed risks affecting the Charity and believe that safeguards against significant risks are in place as far as practical

Approved by order of the board of trustees onand signed on its behalf by:

.....
Mr Nasrullah Khan Moghal MBE - Chairperson & Trustee

SOUTH MANCHESTER MUSLIM COMMUNITY ASSOCIATION

SOUTH MANCHESTER MUSLIM COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of SOUTH MANCHESTER MUSLIM COMMUNITY ASSOCIATION

I report to the charity trustees on my examination of the accounts of SOUTH MANCHESTER MUSLIM COMMUNITY ASSOCIATION (the Charity) for the year ended 31st March 2024.

Responsibilities and basis of report

As the charity trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

- 1- accounting records were not kept in respect of the charity as required by Section 130 of the Act; or
- 2- the accounts do not accord with those records; or
- 3- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mian Zeeshan Ahmad (FCCA)

Xpert Accountants

671 Manchester Road

Denton

Manchester

M34 2NA

SOUTH MANCHESTER MUSLIM COMMUNITY ASSOCIATION

Statement of Financial Activities for the year ended 31 March 2024

	Notes	Unrestricted Funds £	Resticted Funds £	31.03.2024 Total Funds £	31.03.2023 Total Funds £
Incoming Resources:					
Income for the year	2	386,389	-	386,389	245,062
Total		386,389	-	386,389	245,062
Resources Expended:					
Charitable Expenditure	3	149,292	-	149,292	64,767
Total		149,292	-	149,292	64,767
Net Income		237,097	-	237,097	180,295
Reconciliation of funds					
Total funds brought forward		935,617	-	935,617	755,322
Total funds carried forward		1,172,714	-	1,172,714	935,617

SOUTH MANCHESTER MUSLIM COMMUNITY ASSOCIATION

Balance Sheet

As At 31 March 2024

				31.03.2024	31.03.2023
	Notes	Unrestricted	Resticted	Total	Total
		Funds	Funds	Funds	Funds
		£	£	£	£
Fixed Assets					
Tangible Assets	4	1,065,133	-	1,065,133	1,064,776
Current Assets					
Debtors	5	10,000	-	10,000	-
Cash at bank and in hand		114,281	-	114,281	23,036
		<u>124,281</u>	<u>-</u>	<u>124,281</u>	<u>23,036</u>
Creditors					
Amount faling due within one year		-	-	-	-
Net current assets		<u>124,281</u>	<u>-</u>	<u>124,281</u>	<u>23,036</u>
Total assets less current liabilities		1,189,414	-	1,189,414	1,087,812
Creditors					
Amount faling due after one year	6	16,700	-	16,700	152,195
Net Assets		<u>1,172,714</u>	<u>-</u>	<u>1,172,714</u>	<u>935,617</u>
Capital and Reserves:					
Unrestricted Funds	7	1,172,714	-	1,172,714	935,617
Resticted Funds		-	-	-	-
Total Funds		<u>1,172,714</u>	<u>-</u>	<u>1,172,714</u>	<u>935,617</u>

The financial statements were approved by the Board of Trustees and authorised for issue on-----
and were signed on its behalf by:

Mr Nasrullah Khan Moghal MBE - Chairperson &Trustee

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SOUTH MANCHESTER MUSLIM COMMUNITY ASSOCIATION

Notes to the Financial Statements
for the Year Ended 31 March 2024

01- Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land & Building	0%
Equipment	18% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees, Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Continued.....

SOUTH MANCHESTER MUSLIM COMMUNITY ASSOCIATION

Notes to the Financial Statements - Continued
for the Year Ended 31 March 2024

02. Analysis of income resources:

	Unrestricted Fund	Restricted fund	Total funds
			31.03.2024
	£	£	£
Donations and legacies	307,501	-	307,501
Funeral Income	39,685	-	39,685
Income from Tuition	35,053	-	35,053
Other income(Rent)	4,150	-	4,150
Total	<u>386,389</u>	<u>-</u>	<u>386,389</u>

03. Analysis of resources expended:

	Unrestricted Fund	Restricted fund	Total funds
			31.03.2024
	£	£	£
Premises Cost	13,008	-	13,008
Sub-Contractor Payments	47,279	-	47,279
Repairs & Renewals	21,349	-	21,349
Waste Removal	4,913	-	4,913
Postage, Stationary	1,571	-	1,571
Phone	638	-	638
Donations	9,830	-	9,830
Bank Charges	967	-	967
Depreciation	1,826	-	1,826
Dates & Iftar	3,027	-	3,027
Education Expenses	18,805	-	18,805
Other Expenses	1,854	-	1,854
Funeral Cost	24,225	-	24,225
Total	<u>149,292</u>	<u>-</u>	<u>149,292</u>

SOUTH MANCHESTER MUSLIM COMMUNITY ASSOCIATION

Notes to the Financial Statements - Continued
for the Year Ended 31 March 2024

04. Tangible fixed assets

	Land & Building	Equipment	Totals
	£	£	£
Cost			
At 1 April 2023	1,056,812	9,050	1,065,862
Additions	-	2,183	2,183
At 31 March 2024	1,056,812	11,233	1,068,045
Depreciation			
At 1 April 2023	-	1,086	1,086
Charge for year	-	1,826	1,826
At 31 March 2024	-	2,912	2,912
Net book value			
At 31 March 2024	1,056,812	8,321	1,065,133
At 31 March 2023	1,056,812	7,964	1,064,776

05. Debtors

	31.03.2024	Net movement	31.03.2023
	£	£	£
Amount falling due within one year			
Trade debtors	-	-	-
Other debtors(Committee)	10,000	10,000	-
	10,000	10,000	-
Amount falling due after more than one year			
Other debtors	-	-	-
	10,000	10,000	-

Continued.....

SOUTH MANCHESTER MUSLIM COMMUNITY ASSOCIATION

Notes to the Financial Statements
for the Year Ended 31 March 2024

06. Creditors: amount falling due after one year

	31.03.2024	Net movement	31.03.2023
	£	£	£
Taxation	-	-	-
Other creditors (Interest Free Loan)	16,700	(135,495)	152,195
	<u>16,700</u>	<u>(135,495)</u>	<u>152,195</u>

07. Movement in funds

	At 01.04.2023	Net movement in funds	At 31.03.2024
	£	£	£
Unrestricted funds			
General funds	935,617	237,097	1,172,714
Restricted funds			
Restricted funds	-	-	-
Total Funds	<u>935,617</u>	<u>237,097</u>	<u>1,172,714</u>

08. Related party disclosures

There were no related party transactions for the year ended 31 March 2024

09. Depreciation

Depreciation is calculated on all tangible fixed assets on reducing balance method at rates calculated on the cost of the asset over the useful economic life of the asset as follows

Equipment	18%
Land & Building	0%

10. Trustees

None of the trustees received any remuneration during the year

11. Employees

There were no employees during the year. The Charity's work is undertaken by Volunteers.