



**ZAHEER & COMPANY**

CHARTERED CERTIFIED ACCOUNTANTS  
AND REGISTERED AUDITORS

**AL-HUDA MANCHESTER**

**COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT & FINANCIAL STATEMENT**

**FOR THE YEAR ENDED 28 FEBRUARY 2022**

**COMPANY REGISTRATION NO: 08893191**

**CHARITY REGISTRATION NO: 1165367**



## AL-HUDA MANCHESTER

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**AL-HUDA MANCHESTER**

**TRUSTEES AND PROFESSIONAL ADVISORS**

**TRUSTEES/ DIRECTORS:**

Shailla Abaid Khan  
Shabana Ahmed  
Talat Rashid  
Safoora Rafiq

**BUSINESS ADDRESS:**

2 Greenlands Close  
Cheadle Hulme  
Cheadle Hulme  
Cheshire  
SK8 6SW

**BANKERS:**

Natwest  
Altrincham Branch  
23 Stamford New Road  
Altrincham  
Cheshire  
WA14 1DB

**ACCOUNTANTS:**

Zaheer & Company  
63 Kingsway  
Burnage  
Manchester  
M19 2LL

## **Al-Huda Manchester**

### **Trustees report for the year ended 28<sup>th</sup> February 2022**

The trustees present their annual report and unaudited financial statements for the year ended 28<sup>th</sup> February 2022 and confirm they comply with the Charities Act 2011, the trust deed and the Charities SORP requirements.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing Document**

**Al-Huda Manchester** is a limited company constituted as a charity and registered with the Charity Commission on 1<sup>st</sup> February 2016 under charity number 1165367. It is governed by a company structure with memorandum and articles incorporated in 2014 company number 08893191.

##### **Organizational Structure**

The directors are the charity trustees and are responsible for the general control and management of the charity. The trustees give their time freely and unless approved by the Board receive no remuneration. The trustees meet together and are responsible for decisions taken in relation to activities provided by the charity.

##### **Recruitment and Appointment of Trustees**

The existing trustees are responsible for the recruitment and appointment of new trustees

##### **Risk Management**

The trustees assess the risks the charity faces on an ongoing basis and manage them throughout the year. The charity is new and the trustees will put in place policies and procedures as needed to ensure that risks are reduced.

#### **OBJECTIVES AND ACTIVITIES**

To Advance the Islamic religion in accordance with the teaching of the Holy Quran and Sunnah of the Prophet Mohammed (PBUH).

**"Al-Huda Manchester"** aims to provide Social, Cultural and Islamic Educational support for the public in and around Manchester, whatever their cultural or background may be.

Our aim is to promote understanding between communities of different races and faiths and promote facilities that provide for social and educational development of Muslims within the wider community.

We believe a development of faith with social services through education and training combined will help build a strong, peaceful local community that is confident enough to engage with and make a positive contribution to wider society. We believe our activities are helping this community development process and delivering public benefit.



## **FINANCIAL REVIEW**

### **Reserves policy**

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet three months operating costs of the Centre.

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP;

Make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:

**Mrs Shailla Abaid Khan**

**Date: 17.02.2023**

**INDEPENDENT EXAMINER REPORT****TO THE TRUSTEES OF AL-HUDA MANCHESTER:**

I report on the accounts of the Al-Huda Manchester, registered charity number 1165367 for the accounts year ended 28 February 2022 which are set out on pages 5 to 10.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER:**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

**It is my responsibility to:**

- examine the accounts (section 145 of the 2011 Act)
- follow the procedures laid down in the General Directions given by the Charity Commission (section 145(5)(b) of the Act); and in accordance FRS 102 SORP
- state whether particular matters have come to our attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT:**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

**INDEPENDENT EXAMINER'S STATEMENT:**

In connection with my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - . to keep accounting records in accordance with section 41 of the Act; and
  - . to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mr. Farroukh Zaheer (FCCA)**

Zaheer and Company

Chartered Certified Accountants and Registered Auditors

63 Kingsway

Burnage

Manchester

M19 2LL

Date:

## AL-HUDA MANCHESTER

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## Statement of Financial Activities

For the year ended 28 February 2022

	Notes	2021-22				2020-21
		£	£	£	£	£
		Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
<b>INCOME AND ENDOWMENTS</b>						
DONATIONS AND LEGACIES	6	35,037	-	-	35,037	180,548
		35,037	-	-	35,037	180,548
<b>LESS: EXPENDITURE</b>						
EXPENDITURE ON RAISING FUNDS	6	0	-	-	0	0
EXPENDITURE ON CHARITABLE ACTIVITIES	6	9,416	-	-	9,416	18,304
<b>TOTAL EXPENDITURE</b>		9,416	-	-	9,416	18,304
<b>NET INCOME / EXPENDITURE</b>		25,621	-	-	25,621	162,244
<b>BALANCE BROUGHT FORWARD</b>		217,241	-	-	217,241	54,997
<b>BALANCE CARRIED FORWARD</b>		242,862	-	-	242,862	217,241



## AL-HUDA MANCHESTER

## BALANCE SHEET

FOR THE YEAR ENDED 28 FEBRUARY 2022

	Notes	2021-22 £	2020-21 £
<b><u>Fixed Assets</u></b>			
Freehold Property		150000	150000
<b>CURRENT ASSETS</b>			
Cash at bank and in hand	4	94,782	66,595
Stock	4.1	760	1,126
		<u>95,542</u>	<u>67,721</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Accruals	5	480	480
Other Creditors	5	2,200	
		<u>2,680</u>	<u>480</u>
<b>NET CURRENT ASSETS</b>		<u>92,862</u>	<u>67,241</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>242,862</u>	<u>67,241</u>
<b>TOTAL NET ASSETS</b>		<u>242,862</u>	<u>67,241</u>
<b>The Funds Of the Charity:</b>			
Unrestricted funds	7	242,862	217,241
Restricted funds	7	-	-
		<u>242,862</u>	<u>217,241</u>

For the year ending 28th February 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and under charities Act 2011.

**Directors' responsibility:**

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

The accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006, with the Financial Reporting Standard for Smaller Entities (effective April 2008) and in accordance FRS 102 SORP.

Approved on behalf of the Board

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.

**Trustees:**

Mrs Shailla Abaid Khan (Chairperson)

Date : 17.02.2023



## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

## 1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared on the historical cost basis of accounting and in accordance with applicable accounting standards and comply with the Statement of Recommended Practice Accounting by Charities (FRS 102 SORP).

Income

Income and expenses are accounted for on a receipt basis.

## 2. STAFF COSTS

	2021-22	2020-21
Staff	<u>1</u>	<u>1</u>
The average number of employee during the year were;		
	<u>Number</u>	<u>Number</u>
Administration	1	1
Volunteers	5	5

## 2.1: TRUSTEES REMUNERATION

All trustees provide their services to the charity free of charge without any remuneration.

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

## 3. CASH AT BANK AND IN HAND

	<u>2021-22</u>	<u>2020-21</u>
Cash in hand	124	-
Bank Account	94,658	66,595
	<u>94,782</u>	<u>66,595</u>

## 3.1. STOCK

Stock	760	1,126
	<u>760</u>	<u>1,126</u>

4. CREDITORS: AMOUNTS FALLING DUE  
WITHIN ONE YEAR

Accruals	480	480
Qard - e-Hasna	2,200	-
	<u>2,680</u>	<u>480</u>

## AL-HUDA MANCHESTER

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

**6. ANALYSIS OF INCOME AND EXPENDITURE**

	2021-22			2020-21
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
<b>DONATIONS AND LEGACIES</b>				
Donations	30,397	-	-	30,397
Fees Received from Classess	4,641	-	-	4,641
Other Donations	-	-	-	-
				150,000
	<b>35,037</b>	<b>-</b>	<b>-</b>	<b>35,037</b>
				<b>180,548</b>
<b>EXPENDITURE ON RAISING FUNDS</b>				
Incurred seeking donations	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
Books	3,166	-	-	3,166
Accountancy	480	-	-	480
Bank Charges	250	-	-	250
				231
<b><u>SUPPORT COSTS:</u></b>				
Rent, Rates, Light and Heat	5,044	-	-	5,044
Legal and planning Fees	-	-	-	-
				1,380
Online meeting expenditure	280	-	-	280
General expenses	196	-	-	196
				44
	<b>9,416</b>	<b>-</b>	<b>-</b>	<b>9,416</b>
				<b>18,304</b>
<b>NET INCOME</b>	<b>25,621</b>	<b>-</b>	<b>-</b>	<b>25,621</b>
				<b>162,244</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>	<b>217,241</b>	<b>-</b>	<b>-</b>	<b>217,241</b>
				<b>54,997</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>242,862</b>	<b>-</b>	<b>-</b>	<b>242,862</b>
				<b>217,241</b>

## AL-HUDA MANCHESTER

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

## 7. ACCUMULATED FUNDS

	Unrestricted	Restricted	Endowment	
	Funds	Funds	Funds	TOTAL
	£	£	£	£
Opening balance as at 01 March 2021	217,241	-	-	217,241
Net income	25,621	-	-	25,621
Closing balance as at 28 February 2022	<u>242,862</u>	<u>-</u>	<u>-</u>	<u>242,862</u>

## 8. INDEPENDENT EXAMINER FEES

Accountancy Fees	480
	<u>480</u>