

Registered number
1191747

DAR UL LOOM ISLAMIA LONGSIGHT
Trustees' Report and Unaudited Accounts
For the year ended 31 December 2023

DAR UL LOOM ISLAMIA LONGSIGHT
Trustees Report and accounts
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DAR UL LOOM ISLAMIA LONGSIGHT
Trustee's Report for the year ended 31 December 2023

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

Trustees

M Hussain (appointed 09/10/2020)
M Munif (appointed 09/10/2020)
Ms A Furheen (appointed 12.11.2022)
M R Ahmed (appointed 26.12.2022)
M L Gill (appointed 12.11.2022)

Accountants

Clear Start Accountants
Chartered Certified Accountants
Unit 6, Universal Square
Devonshire Street North
Manchester
Lancashire
M12 6JH

Principal address

1 Hawkhurst Road
Longsight
Manchester
Lancashire
M13 0ST

Charity registered number

1191747

Trustees' Statement - Annual Report December 2023

Charity name: DAR UL LOOM ISLAMIA LONGSIGHT

Address: 1 Hawkhurst Road, Longsight, Manchester M13 0ST.

Charity registration number: 1191747

Objectives and Activities

The aim of the Charity is to advance the Islamic religion.

The prevention or relief of poverty for individuals or charities providing relief or preventing poverty.

To further benefit the residents of the area and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

The holding of prayer meetings, lectures, and by the establishment, support, maintenance and management of an Islamic school.

The provision of a Funeral Care service to the local community including but not limited to burial according to Islamic rites, facilitating congregation for families in mourning, training on burial rites to the community.

In setting our objectives and planning our activities our Governors have given careful consideration to the Charity Commission's public benefit guidance.

Achievements

This year saw the Charity recruit a full time Imam (cleric) and Alima (female cleric) to expand pastoral support and to realise the above vision. This resulted in women's only events empowering the local women to put themselves on the agenda and participate in community life. Weekend adult classes for women are being planned for the future.

A confidential legal clinic was established providing legal advice on family life according to Sharia Law. This has been a success and the Charity are looking to expand this.

All our internal governance policies were reviewed and updated.

The Trustees, Imam (cleric) and Alima (female cleric) received and successfully completed Lead Safeguarding training delivered by Manchester City Council.

In addition the name of the Charity was changed from Ghamkol Sharif Manchester CIO reverting to the preference of the local community

Contribution made by volunteers

We acknowledge the huge contribution made by our volunteers without whose dedication and support the Charity could not function smoothly. The volunteers complement our staff in achieving an organisations aims, and cover everything from raising funds, cleaning, to helping with operational issues. We are looking to expand our pool of volunteers with a view to delegating various functions and event planning so that we have a trained pipeline of volunteers who can step up and take the reins of the organisation in the future.

Structure, Governance and Management.

The Charity is a Charitable Incorporated Organisation and governed by its Constitution. Persons who have a local connection and skills set that is essential to the role are recommended for appointment of trustee.

Future Planning

The Charity has listened to the community and are planning weekend Islamic studies classes in English for both men and women. Furthermore parents requested GCSE English classes be taught to children at the weekend. The Charity will be looking to recruit qualified teachers who would deliver these classes on a volunteer basis twice a month.

Names of the charity trustees who manage the charity

1. Muhammad Rashid Ahmed -appointed 26 December 2022
2. Mohammed Luqman Gill -appointed 12 November 2022
3. Azra Furheen appointed -appointed 12 November 2022
4. Mohsin Munif -appointed 09 October 2020
5. Mudassar Hussain -appointed 09 October 2020

Declarations

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees

Signature(s) 

Full name(s) LUQMAN GILL

Position (eg Secretary, Chair, etc) TRUSTEE

Date 31/10/24

DAR UL LOOM ISLAMIA LONGSIGHT

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of DAR UL LOOM ISLAMIA LONGSIGHT for the year ended 31 December 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of DAR UL LOOM ISLAMIA LONGSIGHT for the year ended 31 December 2023 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance

Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF.

Clear Start Accountants
Chartered Certified Accountants
Unit 6, Universal Square
Devonshire Street North
Manchester
Lancashire
M12 6JH

31 October 2024

DAR UL LOOM ISLAMIA LONGSIGHT**Detailed profit and loss account****for the year ended 31 December 2023***This schedule does not form part of the statutory accounts*

	2023	2022
	£	£
Income from funeral services	555,737	44,618
Nikkah fees	1,100	1,800
Khattam donations	930	1,470
Donated services and facilities	4,130	-
Family funday income	2,525	-
Imam collection	4,145	-
Madrassah fees (income)	24,617	42,270
	811,526	239,988
Other trading activities		
Revenue from advertising	1,900	1,860
Revenue from books, radio, et	400	2,550
	2,300	4,410
Investment income		
Rents received	-	-
deposit account interest	-	97
Grants & other	231	-
	231	97
Other income		
Gain on sale of tangible fixed asset	-	-
Total incoming resources	814,057	244,495
Expenditure :		
Raising donations and legacies		
Direct costs	1,382	40,990
Other trading activities		
Depreciation of tangible fixed assets	14,724	14,856
Other		
Pensions	2,156	853

DAR UL LOOM ISLAMIA LONGSIGHT**Detailed profit and loss account****for the year ended 31 December 2023***This schedule does not form part of the statutory accounts*

	2023	2022
	£	£
Support costs management		
Wages	175,731	94,135
Motor vehicle expenses	4,347	304
Books & library	813	1,536
Premises cost	24,132	25,683
Insurance	2,525	6,021
Telephone	1,034	491
Postage and stationery	560	8,815
Cleaning & waste	6,619	4,149
Madrassah Expenses	145	-
Subcontractor	5,651	-
Funeral expenses	473,055	-
Family funday expenses	774	-
Bank charges	2,234	-
Charitable and Political Donations	7,731	-
Postage, Freight & Courier	24,985	-
Rates	774	-
Water Rates	994	-
Repairs and maintenance	45,478	-
Staff Training	870	-
Security	1,392	-
Subscriptions	35	-
	<u>779,879</u>	<u>141,134</u>
Other 2		
Advertising	1,170	1,835
Governance costs		
Accountancy fees	4,714	4,440
Legal & professional fee	<u>72,336</u>	<u>380</u>
	<u>77,050</u>	<u>4,820</u>
Total resources expended	876,361	204,488
Net Income (loss)	<u>(62,304)</u>	<u>40,007</u>

DAR UL LOOM ISLAMIA LONGSIGHT
Registered number : 1191747
Balance Sheet
as at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	979,502	983,752
Current assets			
Debtors	5	109,021	122,115
Cash at bank and in hand		718,748	760,767
		<u>827,769</u>	<u>882,882</u>
Creditors: amounts falling due within one year	6	(30,299)	(21,056)
Net current assets		<u>797,470</u>	<u>861,826</u>
Net assets		<u>1,776,972</u>	<u>1,845,578</u>
Funds			
Unrestricted funds	7	1,776,972	1,845,578
Total funds		<u>1,776,972</u>	<u>1,845,578</u>

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

A Furheem - Trustee



M Hussain - Trustee



M L Gill - Trustee



M Munif - Trustee



M R Ahmed - Trustee



DAR UL LOOM ISLAMIA LONGSIGHT
Notes to the Accounts
for the year ended 31 December 2023

1 Accounting policies

Basis of preparation 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 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 the cost 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

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold property	in accordance with the property
Building - 6 Hawkhurst Road	in accordance with the property
Plant and machinery	20% reducing balance
Fixtures, fittings, tools and equipment	20% reducing balance
Motor vehicles	10% reducing balance

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

The charity is exempt from tax on its charitable activities.

DAR UL LOOM ISLAMIA LONGSIGHT
Notes to the Accounts
for the year ended 31 December 2023

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statements of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2023 Number	2022 Number
Average number of persons employed by the company	<u>17</u>	<u>17</u>

3 Tangible fixed assets	Plant and machinery etc £	Fixtures & fittings £	Motor vehicles £	Total £
Cost				
At 1 January 2023	2,828	19,974	55,159	77,961
Additions	7,509	-	-	7,509
At 31 December 2023	<u>10,337</u>	<u>19,974</u>	<u>55,159</u>	<u>85,470</u>
Depreciation				
At 1 January 2023	2,162	7,203	31,698	41,063
Charge for the year	258	2,555	2,319	5,132
At 31 December 2023	<u>2,420</u>	<u>9,758</u>	<u>34,017</u>	<u>46,195</u>
Net book value				
At 31 December 2023	<u>7,917</u>	<u>10,216</u>	<u>21,142</u>	<u>39,275</u>
At 31 December 2022	<u>666</u>	<u>12,771</u>	<u>23,461</u>	<u>36,898</u>

DAR UL LOOM ISLAMIA LONGSIGHT
Notes to the Accounts
for the year ended 31 December 2023

4 Tangible fixed assets

	Freehold property £	Building 6 Hawkhurst Road £	Total £
Cost			
At 1 January 2023	907,549	81,092	988,641
Depn - b/fwd	(35,758)	(3,063)	(38,821)
Depn - provided in year	(8,805)	(788)	(9,593)
At 31 December 2023	<u>862,986</u>	<u>77,241</u>	<u>940,227</u>

5 Debtors

	2023 £	2022 £
Trade debtors	29,021	42,115
Other debtors	80,000	80,000
	<u>109,021</u>	<u>122,115</u>

6 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank overdrafts	1,741	-
Taxation and social security costs	-	916
Other creditors	28,558	20,140
	<u>30,299</u>	<u>21,056</u>

7 Movement in funds

	2023 £	2022 £
Unrestricted funds		
General funds	1,776,972	1,805,571
not movement in funds	-	-
Restricted funds	-	35,696
Total Funds	<u>1,776,972</u>	<u>1,841,267</u>