

MANCHESTER COMMUNITY CENTRE LTD

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

A Company limited by guarantee- Registration No. 12080331 (England)

REGISTERED CHARITY NO. 1193027

ALMANAR (UK) EDUCATIONAL TRUST

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The trustees (management committee members) present their Report and the Financial Statements for the period Ended 31 August 2024.

Status

The Manchester Community Centre is a registered charity under the charity number 1193027. It has no taxable activities and is therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditure incurred.

Company Registration No.	12080331
Charity Registration No.	1193027

Trustees

The trustees who held office during the year were as follows:

Bara Abdul-Salam
Haytham Al-Khahhaf
Imad Al-Salam
Mustafa Alkhaddar
Mohammad Kheir El-Khayat
Fawzi Mohammed Haffar

Banker

Natwest
699 Wilmslow Road
Didsbury
Manchester, M20 6NW

Accountants

Zaheer & Co , Accountants , 63 Kingsway , Burnage, Manchester, M19 2LL

Principal Activities

The principal activity of the school during the year was that of providing a community centre and place of worship. The centre provides its services for the community of South Manchester. It caters for prayers and other community needs for the Muslims of the Area.

There are regular weekly study circles for men, women and children. During the week sports activities are organised for the ladies. Non-Muslims are welcome to attend any of the centres facilities.

The charity is a limited company by guarantee and is non-profit making.

Organisational Structure

The charity is a limited company by guarantee. The trustees (management committee members) are responsible for the overall management and control of the charity.

Risks

The trustees have taken steps to establish the risks to which the charity is exposed and have put systems in place to mitigate those risks.

Review of the Results

The trustees consider that the results set out on pages 5 to 9 are satisfactory. They are of the opinion that the balance on the funds is sufficient to meet any future commitments.

Fixed Assets

The movement in fixed assets is set out in Note 8 to the Accounts.

Trustees Responsibilities

Charity law requires the trustees to prepare accounts for each financial year (or other accounting period) which give a true and fair view of the state of affairs of the Company and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonably prudent;
- prepare accounts on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Charity Act 1993. 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.

In preparing the above report, the trustees have taken advantage of special exemptions applicable to small companies.

Signed on Behalf of the Board:

Trustee

Fawzi Mohammed Haffar

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I report on the accounts of Manchester Community Centre Ltd, registered charity number 1193027 and company registration number 12080331 for the accounts period ended 31 August 2024 set out on pages 4 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- to follow the procedures laid down in the General Directions given by the Charity Commission
- examine the accounts under section 145 (5)(b) of the 2011 Act.
- to 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 Commissioners. 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 our examination, no matter has come to our attention;

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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 & Company
Chartered Certified Accountants
63 Kingsway
Burnage
Manchester M19 2LL

Date:

SUMMARY OF INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 AUGUST 2024

	Notes	2024 £	2023 £
Income and Endowments	(2)	44,758	1,552
Expenditure		(55,218)	(21,438)
Net income (expenditure) for the period	(3)	(10,460)	(19,886)
Net Income (expenditure) before tax		(10,460)	(19,886)
Tax payable	(4)	-	-
Net income (expenditure) after taxation		(10,460)	(19,886)
Total Funds Brought Forward		(34,112)	(14,226)
Total Funds Carried Forward	(13)	(44,572)	(34,112)

RECONCILIATION OF STATUTORY INCOME AND EXPENDITURE ACCOUNT TO SOFA

Net income (expenditure) for the year After Taxation

Total Net Income for the year per SOFA - Page 6	(10,460)	(19,886)
Total Net Income as above	(10,460)	(19,886)

Retained Income Carried Forward

Total funds C/fwd per SOFA - Page 6	(44,572)	(34,112)
Retained Funds Carried Forward as above	(44,572)	(34,112)

The notes on pages 7 to 10 form part of these financial statements.

BALANCE SHEET AS AT 31 AUGUST 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible Fixed Assets	(8)	51,164	16,137
CURRENT ASSETS	(9)	<u>19,014</u> 19,014	<u>15,461</u> 15,461
LIABILITIES:			
Amounts falling due within one year	(10)	<u>660</u>	<u>870</u>
NET CURRENT ASSETS		18,354	14,591
LIABILITIES:			
Amounts falling due after more than one year	(11)	<u>114,090</u>	<u>64,840</u>
		114,090	64,840
TOTAL NET ASSETS		<u>(44,572)</u>	<u>(34,112)</u>
ACCUMULATED FUNDS			
Unrestricted	(13)	(44,572)	(34,112)
Restricted	(13)	<u>0</u>	<u>0</u>
		<u>(44,572)</u>	<u>(34,112)</u>

The directors are satisfied that the company is entitled to exemption under section 477 of the companies Act 2006 and that no member have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibility for complying with the requirements of the companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.

Approved on behalf of the Board

Trustee

Fawzi Mohammed Haffar

Trustee

Mohammad Kheir El-Khayat

Date:

2025

The notes on pages 7 to 9 form part of these financial statements.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 AUGUST 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Year Ended 31.08.24 Total Funds £	Year Ended 31.08.23 Total Funds £
Income And Expenditure						
Donations and legacies	(2)					
Donations		37,096	-	-	37,096	1,552
		-	-	-	-	-
Other trading activities		7,662	-	-	7,662	-
Total Income And Endowments		44,758	0	-	44,758	1,552
Expenditure on						
Expenditure on raising funds	(5)	-	-	-	-	-
Expenditure on charitable activities	(6)	55,218	0	-	55,218	21,438
Total Expenditure		55,218	0	-	55,218	21,438
Net income before tax		(10,460)	0	-	(10,460)	(19,886)
Tax payable	(4)	-	-	-	-	-
Net Income (Expenditure)		(10,460)	0	-	(10,460)	(19,886)
Net Income (Expenditure) After Tax		(10,460)	0	-	(10,460)	(19,886)
Net Income For The Year		(10,460)	0	-	(10,460)	(19,886)
Total Funds Brought Forward		(34,112)	0	-	(34,112)	(14,226)
TOTAL FUNDS CARRIED FWD	(13)	(44,572)	0	-	(44,572)	(34,112)

The notes on pages 7 to 9 form part of these financial statements.

1 ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) the Accounting and Reporting by Charities. Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014 (SORP 2015) and the Companies Act 2011 and Companies Act 2006.

Income

All income resources are recognised in the accounts once the charity has the entitlement to the resources.

Expenditure

All expenditure has been reflected in the Statement of Financial Activities on an accrual basis. Expenditure includes VAT which can not be fully recovered and is reported as part of the Expenditure to which it relates.

Valuation, Capitalisation and Depreciation of Fixed Assets

Fixed assets are included in the accounts at net book value.

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Fixture, fittings and equipment	15 % on cost
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Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full.

Reserves

The organisation aim to maintain sufficient reserves to cover three months running costs.

2 INCOME AND ENDOWMENTS

This represents fees receiveable for the provision of services to members and other trading income, the company is a non-profit making.

3 NET INCOME (EXPENDITURE)

	2024	2023
	£	£
Net income (expenditure) is stated after charging:		
Depreciation- owned assets	9,029	2,847

4 TAX ON SURPLUS ON ORDINARY ACTIVITIES

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MANCHESTER COMMUNITY CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2024 (cont...)

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5	Expenditure on Raising Funds	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
	Volunteer exoenses	-	-	-	-
		-	-	-	-

6	Expenditure on Charitable Activities	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
	Notes				
	Heat and light	403	-	403	-
	Repair and renewal	5,700	-	5,700	4926
	Subscriptions and membership	1,705	-	1,705	482
	Telephone and internet	673	-	673	157
	Messaging service	925	-	925	1365
	Advertising and promotion	1,826	-	1,826	1362
	Travel and subsistance	1,569	-	1,569	448
	Family conference	810	-	810	-
	Website expenses	-	-	-	618
	Kids activities	4656	-	4,656	743
	Support costs	36,951	-	36,951	11,337
		55,218	0	55,218	21,438

7 **Analysis of Support Costs**

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Accountancy fees	700	-	700	438
Management and consultancy fees	4943	-	4,943	-
Other legal and professional fees	4,204	-	4,204	-
Cleaning and waste disposal	803	-	803	17
Bank Charges	240	-	240	240
Printing ,Stationery and books	1,691	-	1,691	4,934
Lease rental	5,381	-	5,381	1,333
Health and safety	189	-	189	274
Food	4,799	-	4,799	787
Software	300	-	300	-
Computer maint. & web hosting	1,776	-	1,776	242
Tabelware	1,793	-	1,793	-
Gifts	843	-	843	-
Sundry expenses	260	-	260	225
Depreciation	9,029	-	9,029	2,847
	36,951	-	36,951	11,337

MANCHESTER COMMUNITY CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2024 (cont.. 9

8 TANGIBLE FIXED ASSETS

	Fittings & Equipment £	Sports equipment £	Total £
COST			
At 1 September 2023	20,389	158	20,547
Additions	44,056	-	44,056
At 31 August 2023	<u>64,445</u>	<u>158</u>	<u>20,547</u>
DEPRECIATION			
At 1 September 2023	4,349	61	4,410
Charge for the Year	9,014	15	9,029
At 31 August 2024	<u>13,363</u>	<u>76</u>	<u>13,439</u>
NET BOOK VALUE			
At 31 August 2024	<u>51,082</u>	<u>82</u>	<u>51,164</u>
At 31 August 2023	<u>16,040</u>	<u>97</u>	<u>16,137</u>

9 CURRENT ASSETS

	2024 £	2023 £
Cash at bank	19,014	15,461
Other debtors	-	-
	<u>19,014</u>	<u>15,461</u>

10 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Paye payments	-	0
Accruals and creditors	660	870
	<u>660</u>	<u>870</u>

11 LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR

	2024 £	2023 £
Loans	114,090	64,840
	<u>114,090</u>	<u>64,840</u>

12 COMPANY STATUS

The charity is limited company by guarantee and has no share capital. All members have agreed to contribute a sum not exceeding £ 10 (£1 for unwaged individuals) in event of winding up.

13 RESERVES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Balance as at 31.08.2023	(34,112)	0	-34,112	(14,226)
Add:net income (expenditure) for the year	(10,460)	0	-10,460	(19,885)
Total Reserves	<u>(44,572)</u>	<u>0</u>	<u>(44,572)</u>	<u>(34,112)</u>
Balance carried forward	<u>(44,572)</u>	<u>0</u>	<u>(44,572)</u>	<u>(34,112)</u>