

MANCHESTER COMMUNITY CENTRE LTD

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

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

REGISTERED CHARITY NO. 1193027

MANCHESTER COMMUNITY CENTRE LTD

INDEX

Page

1-2

Trustees Report

3

Independent Examiner's Report

4

Summary Of Income and Expenditure Account

5

Balance Sheet

6

Statement of Financial Activities

7-9

Notes to the Accounts

TRUSTEES' REPORT

The trustees (management committee members) present their Report and the Financial Statements for the period Ended 31 August 2025.

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 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.

TRUSTEES' REPORT (cont...)

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

----- 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

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 2025 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 2025

	Notes	2025 £	2024 £
Income and Endowments	(2)	663,746	44,758
Expenditure		(780,760)	(55,218)
Net income (expenditure) for the period	(3)	(117,014)	(10,460)
Net Income (expenditure) before tax		(117,014)	(10,460)
Tax payable	(4)	-	-
Net income (expenditure) after taxation		(117,014)	(10,460)
Total Funds Brought Forward		(44,572)	(34,112)
Total Funds Carried Forward	(12)	(161,586)	(44,572)

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	(117,014)	(10,460)
Total Net Income as above	(117,014)	(10,460)

Retained Income Carried Forward

Total funds C/fwd per SOFA - Page 6	(161,586)	(44,572)
Retained Funds Carried Forward as above	(161,586)	(44,572)

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

BALANCE SHEET AS AT 31 AUGUST 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible Fixed Assets	(7)	2,952,585	51,164
CURRENT ASSETS	(8)	<u>14,315</u> 14,315	<u>19,014</u> 19,014
LIABILITIES:			
Amounts falling due within one year	(9)	<u>900</u>	<u>660</u>
NET CURRENT ASSETS		13,415	18,354
LIABILITIES:			
Amounts falling due after more than one year	(10)	<u>224,185</u>	<u>114,090</u>
		224,185	114,090
TOTAL NET ASSETS		<u>2,741,815</u>	<u>(44,572)</u>
ACCUMULATED FUNDS			
Unrestricted	(12)	2,741,815	(44,572)
Restricted	(12)	<u>0</u> 2,741,815	<u>0</u> (44,572)

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:

2026

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 AUGUST 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Year Ended 31.08.25 Total Funds £	Year Ended 31.08.24 Total Funds £
Income And Expenditure						
Donations and legacies	(2)					
Donations		390,308	-	-	390,308	37,096
Rent receivable		141,945	-	-	141,945	-
Hall hire		33,844	-	-	33,844	-
School fees		76,772	-	-	76,772	-
Other income		20,877	-	-	20,877	7,662
Total Income And Endowments		663,746	0	-	663,746	44,758
Expenditure on						
Expenditure on raising funds	(5)	-	-	-	-	-
Expenditure on charitable activities	(5)	780,760	0	-	780,760	55,218
Total Expenditure		780,760	0	-	780,760	55,218
Net income before tax		(117,014)	0	-	(117,014)	(10,460)
Tax payable	(4)	-	-	-	-	-
Net Income (Expenditure)		(117,014)	0	-	(117,014)	(10,460)
Net Income (Expenditure) After Tax		(117,014)	0	-	(117,014)	(10,460)
Net Income For The Year		(117,014)	0	-	(117,014)	(10,460)
Total Funds Brought Forward		(44,572)	0	-	(44,572)	(34,112)
TOTAL FUNDS CARRIED F/WD	(12)	(161,586)	0	-	(161,586)	(44,572)

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

MANCHESTER COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2025

7

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)

Net income (expenditure) is stated after charging:

Depreciation- owned assets

4 TAX ON SURPLUS ON ORDINARY ACTIVITIES

2025	2024
£	£

19,902	9,029
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MANCHESTER COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2025 (cont...)

8

5	Expenditure on Charitable Activities	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	Notes	£	£	£	£
	Wages and salaries	337,986	-	337,986	-
	Pension	9,875	-	9,875	-
	Heat and light	18,658	-	18,658	403
	Repair and renewal	28,749	-	28,749	5,700
	Subscriptions and membership	4,761	-	4,761	1,705
	Telephone and internet	340	-	340	673
	Messaging service	-	-	-	925
	Kafan and janaza cost	4,438	-	4,438	-
	Event and exhibition cost	13,908	-	13,908	-
	Advertising and promotion	13,940	-	13,940	1,826
	Travel and subsistence	3,228	-	3,228	1,569
	Family conference & events	2,980	-	2,980	810
	Website expenses	1,417	-	1,417	-
	Donations to other charities	76,571	-	76,571	-
	Onsite security and parking cost	4,333	-	4,333	-
	Youth And Kids activities	8,592	-	8,592	4,656
	Support costs	250,984	-	250,984	36,951
		780,760	0	780,760	55,218

6 **Analysis of Support Costs**

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Accountancy fees	2,936	-	2,936	700
Management fees	4,650	-	4,650	4,943
Other legal and professional fees	20,528	-	20,528	4,204
Consultancy fees	61,785	-	61,785	-
Agent fees	1,736	-	1,736	-
Cleaning and waste disposal	20,920	-	20,920	803
Bank Charges	240	-	240	240
Printing ,Stationery and books	4,549	-	4,549	1,691
Lease rental	6,548	-	6,548	5,381
Health and safety	-	-	-	189
Food for Ramadan & events	65,746	-	65,746	4,799
Traning and development cost	510	-	510	-
Alarm and security	11,536	-	11,536	-
Vending machine Purchases	7,728	-	7,728	-
Computer maintenance	310	-	310	2,076
Tabelware	-	-	-	1,793
Children's Gifts and awards	17,319	-	17,319	843
Insurance	2,032	-	2,032	-
General and admin. expenses	671	-	671	-
Sundry expenses	1,338	-	1,338	260
Depreciation	19,902	-	19,902	9,029
	250,984	-	250,984	36,951

MANCHESTER COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2025 (cont.. 9

7 TANGIBLE FIXED ASSETS

	Land and Buildings	Fittings & Equipment	Sports equipment	Total
	£	£	£	£
COST				
At 1 September 2024		64,445	158	64,603
Additions	2,839,804	81,519	-	2,921,323
At 31 August 2025	<u>2,839,804</u>	<u>145,964</u>	<u>158</u>	<u>64,603</u>
DEPRECIATION				
At 1 September 2024		13,363	76	13,439
Charge for the Year		19,890	12	19,902
At 31 August 2025	<u>0</u>	<u>33,253</u>	<u>88</u>	<u>33,341</u>
NET BOOK VALUE				
At 31 August 2025	<u>2,839,804</u>	<u>112,711</u>	<u>70</u>	<u>2,952,585</u>
At 31 August 2024	<u>0</u>	<u>51,082</u>	<u>82</u>	<u>51,164</u>

8 CURRENT ASSETS

	2025	2024
	£	£
Cash at bank	9,979	19,014
Other debtors	4,336	-
	<u>14,315</u>	<u>19,014</u>

9 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals and creditors	900	660
	<u>900</u>	<u>660</u>

10 LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR

	2025	2024
	£	£
Loans	224,185	114,090
	<u>224,185</u>	<u>114,090</u>

11 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.

12 RESERVES

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Balance as at 31.08.2024	(44,572)	0	-44,572	(34,112)
Gifted assets from old charity	2,903,401	0	2,903,401	0
Add:net income (expenditure) for the year	(117,014)	0	-117,014	(10,460)
Total Reserves	<u>2,741,815</u>	<u>0</u>	<u>2,741,815</u>	<u>(44,572)</u>
Balance carried forward	<u>2,741,815</u>	<u>0</u>	<u>2,741,815</u>	<u>(44,572)</u>