

MASJID AR-RAHEEM

ACCOUNTS FOR THE YEAR ENDED

5TH APRIL 2024

Registered Charity No: 1201471

**Dhd & Co
651 Mauldeth Road West
Chorlton
Manchester
M21 7SA**

MASJID AR-RAHEEM

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TRUSTEES AND PROFESSIONAL ADVISORS

TRUSTEES: Mr. Ziaullah Rahim Ansar
Mr. Mohammad Zahid Rahim
Mr. Zameer Mahmood Malik

MAIN OFFICE: 4 Stanhope Street
Ashton-Under-Lyne
Tameside
OL6 9QZ

BANKERS: Natwest Bank Plc
219 Stamford Street
Ashton-Under-Lyne
OL6, 7QH

ACCOUNTANTS: Dhd & Co
Chartered Certified Accountants
651 Mauldeth Road West
Chorlton
Manchester
M21 7SA

TRUSTEES REPORT FOR THE YEAR ENDED 5TH APRIL 2024

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

STATUS

Masjid Ar-Raheem is a registered charity under the charity number 1201471. It has no taxable activities and is therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditure incurred.

Trustees

The trustees of the charity, under the trust deed, are known as Board members with voting rights. They have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts. The trustees undertake a skills audit to identify gaps in Board experiences and new trustees are appointed on a 5-year term to fill these gaps. There is an induction and training plan in place for all trustees to strengthen their role in strategic planning. Trustees are also able to access the organisational training plan and attend any that they feel would be beneficial to their role and/or understanding.

Recruitment and Appointment of Trustees

The Trustees of the charity are known as members of the Management Committee. Under the requirements of the deed, members of the Management Committee shall hold office until the end of their respective term or co-option and shall be eligible for re-election or re-co-option.

Trustee Induction and Training

New trustees are recruited following all recruitment process and a successful induction.

All new trustees are given an induction when they start which gives them up to date information on our services, finances, funding streams, organisational policies and procedures, code of conduct and training on our quality assurance standards. Training is provided for the management committee on roles and responsibilities of a trustee and other relevant training identified to assist and support the work of the trustees.

TRUSTEES REPORT FOR THE YEAR ENDED 05TH APRIL 2024 (CONTINUED)**Achievement & Performance**

The Charity provides education to children and elders. The Charity helps individuals and organisations and provides space for religious events etc. The Charity also provides grants to other needy organisations and also provide human resource services in the form of financial aid.

There are regular weekly study circles for men, women and children. These include classes on Quranic sciences and commentary, and Tenets of Belief of the Islamic faith. These classes are led by the local Imams and invited guest teachers. Every month we invite a national or international guest speaker to attend the centre to give a talk or seminar and these are very well attended, with over 100 delegates attending from all over Greater Manchester.

During the weekend we have Arabic learning classes and our ladies have their study circles which act as a platform to discuss religious matters as well as any social issues they may be facing.

Non-Muslims are welcome to attend any of the centre activities as long as they conform to the expected behaviour and dress code within the mosque.

In the past year alone we have specifically invited our Non-Muslim neighbours to the Masjid on numerous occasions to better our relationship with them and to socialise with them. We invited our Non-Muslim friends and neighbours to participate in our celebration and feast for Eid-ul-Adha.

The centre has also been active in liaising with Manchester City Council and Greater Manchester Police (GMP) on community cohesion work. Members of the trust and the Imam have been instrumental in developing and delivering an 'Islamic Awareness Course' suitable for personnel within the public sector who come into contact with Muslims in the public arena, for example the Police, Prison Service, NHS, Council, Senior Managers and Policy Makers.

In addition the centre has welcomed several high profile dignitaries over the year, from both the local British community and the wider worldwide Muslim community

There are times during the course of the year when the centre is busier than normal. These listed below:

(a) Friday

Friday is the holiest day of the week for Muslims and special prayers are offered around early afternoon on this day.

TRUSTEES REPORT FOR THE YEAR ENDED 05TH APRIL 2024 (CONTINUED)**(b) Ramadhan**

The month of Ramadhan is the period when members of the Muslim community are fasting during the day. The normal prayers are attended by above average numbers and special prayers are offered in the evenings. Food and light refreshments are provided for the attendees in the evening every night of Ramadhan. During the last ten days of Ramadhan the

(c) Eids

The Eid festival is celebrated twice every year by the Muslim community and once again the centre plays its full role in serving the need of the community. The first Eid is celebrated at the end of Ramadhan to mark the passing of the holy month and the second one is held approximately two and half months later to celebrate the end of the annual pilgrimage to Mecca, the Hajj. On Eid days due to the large numbers attending the centre for special morning prayers; we hold three separate prayers to accommodate the extra attendees. The first prayer in English is held at 8.30am and the second in Urdu is held at 9.30am.

Charitable Objectives

1) The objective of the charity is to promote islamic eduction in the muslim community and advance education particularly among muslim children by the following means and by other means as the trustee shall think fit by:

- a) provide, maintain and admister a place of worship (Masjid) for all muslims;
- b) provide Islamic education for all muslim children;
- c) provide tuition in arabic language for all muslims with a view to promoting the teachings of Holy Quran;
- d) provide facilities for the publication of periodicals on the muslim faith and to members of other faiths

Financial Review

In the year to 05th April 2024 the charity had a total income of £52916 and total expenditure of £50836. This resulted in a net surplus for the year of £2080. During this period the charity have used funds collected in the current period to maintain activity levels.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

TRUSTEES REPORT FOR THE YEAR ENDED 05TH APRIL 2024 (CONTINUED)**Trustees responsibilities in relation to the financial statements**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of

In preparing the accounts, the Trustees are required to;

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- make judgements 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 continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEES REPORT FOR THE YEAR ENDED 05TH APRIL 2024 (CONTINUED)

Trustees responsibilities in relation to the financial statements

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Approved by the trustees and signed on their behalf by;

.....

Mr. Mohammad Zahid Rahim
Trustee

Date:

Statement of Financial Activities

For the year ended 5th April 2024

	Notes	2024	
		£	£
INCOMING RESOURCES		Restricted	General
INCOME FOR THE YEAR	6		52,916
		-	52,916
LESS: RESOURCES EXPENDED			
Cost of generating funds			
Expenditure on charitable activities	6		46,281
Governance costs	6		500
Support costs	6		4,055
TOTAL RESOURCES EXPENDED		-	50,836
NET INCOME FOR THE YEAR			2,080
BALANCE BROUGHT FORWARD			
BALANCE CARRIED FORWARD		-	2,080

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 15 form part of these accounts.

BALANCE SHEET**At 05th April 2024**

	Notes	2024 £
FIXED ASSETS		
Tangible Assets	3	5,714
CURRENT ASSETS		
Debtors	4	0
Cash at bank and in hand		14,955
		<u>14,955</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	5	
Creditors		18,589
		<u>18,589</u>
NET CURRENT ASSETS		(3,634)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>2,080</u></u>
ACCUMULATED FUNDS		
Unrestricted funds brought forward		
Unrestricted reserves for current year	7	2,080
		<u><u>2,080</u></u>

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

Trustee
Mr. Zameer Mahmood Malik
Date :

Trustee
Mr. Mohammad Zahid Rahim

The notes on pages 10 to 15 form part of these accounts.

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Current asset investments

The charity holds no investments

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs undertaken to further the process of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities.

Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the

Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Fixtures & Equipment	25% on cost
Computers & Equipment	25% on cost
Play Equipment	25% on cost

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and at hand

The charity's cash at bank and in hand includes the availability of funds as at 05th April 2024.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

Employees of the charity have been auto enrolled onto a pension scheme to which the charity contributes.

2.STAFF COSTS

	2024
Staff salaries, E'er NIC & Pension	26,400

The average number of employee during the year were.

	Number
Administration	5
Volunteers	3

NOTES TO THE ACCOUNTS
For the year ended 5th April 2024

3. TANGIBLE FIXED ASSETS

	2024
	TOTAL
COST	£
	£
	0
Additions	7,619
At 05th April 2024	7,619
Deprecation charges for the year	1,905
At 05th April 2024	1,905
NET BOOK VALUE	
At 05th April 2024	5,714

4.DEBTORS

2,024
£

There are no debtors

-
-
-

5.CREDITORS

2,024
£

Creditors & accruals

18,589
18,589
-

NOTES TO THE ACCOUNTS

For the year ended 5th April 2024

6. ANALYSIS OF INCOME AND EXPENDITURE

	05th April 2024		
	General	Restr- icted	Total
Income			
Donations & Legacies (Friday collections)	26,516		26,516
Religious Instructions fees			-
Donations & Legacies (Mosque Box)	24,565		24,565
Income from Charitable activities	1,835		
Lillah, Sadaqa & Jamat collections	-		-
Fitrana & other collection			-
	<u>52,916</u>	<u>-</u>	<u>51,081</u>
Expenditure on charitable activities;			
Wages & Salaries and Pension			-
Religious Instructions fees	26,400		26,400
Fitrana, sadaka and other donations	4,758		4,758
Heat and light	14,713		14,713
Telephone, water & ground rent	410		410
	<u>46,281</u>	<u>-</u>	<u>46,281</u>
Governance Costs;			
Accountancy & Payroll	500		500
	<u>500</u>	<u>-</u>	<u>500</u>
Support Costs;			
Sundry Expenses	556		556
Repairs & msintensnce	1,217		1,217
Bank charges	376		376
Depreciation	1,906		1,906
	<u>4,055</u>	<u>-</u>	<u>4,055</u>
NET INCOME			
FUNDS BROUGHT FORWARD	-		-
FUNDS CARRIED FORWARD	<u><u>2,080</u></u>	<u><u>-</u></u>	<u><u>2,080</u></u>

NOTES TO THE ACCOUNTS**For the year ended 5th April 2024****7. ACCUMULATED FUNDS**

	GENERAL FUNDS £	RESTRICTED FUNDS £	TOTAL £
Net income	2,080	-	2,080
Balance at 05th April 2024	<u>2,080</u>	<u>-</u>	<u>2,080</u>

8. CONTROLLING PARTY

Charity in under the share control of Trustees named on page 1 of the accounts.

9. RELATED PARTY TRANSACTION

There has been no transaction with the trustess during the year in any form. (2024 - nil)