

THE ISLAMIC CENTRE (MANCHESTER)

England & Wales · Charity number 327235

Details

Other names DIDSBURY MOSQUE , THE MANCHESTER ISLAMIC CENTRE

Status Registered

Legal form Other

Registered 1986-09-24

Register [View on the Charity Commission register](#)

Contact

Address 271 Burton Road
Manchester
M20 2WA

Phone 01614344544

Email INFO@MICONLINE.ORG.UK

Website www.Didsburymosque.com

Activities

Objects: UPON TRUST FOR THE BENEFIT OF MUSLIMS IN THE UNITED KINGDOM IN ANY OR ALL OF THE FOLLOWING WAYS:- I) THE RELIEF OF POVERTY II) THE ADVANCEMENT OF EDUCATION III) THE ADVANCEMENT OF ISLAMIC EDUCATION. IV) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR MUSLIMS WHO HAVE NEED THEREOF BY REASON OF THEIR USE AGE, INFIRMITY, DISABLEMENT, POVERTY OR SOCIAL OR ECONOMIC CIRCUMSTANCES.

Activities: The centre is providing services of a mosque to the public. It caters for the prayers and the other community needs for the Muslims of the area.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£733,758	£697,103	£196,222	45
2023-09-30	£994,903	£714,042	£3,062,968	34
2022-08-31	£622,615	£743,791	£2,782,107	10
2021-09-30	£559,876	£505,908	£2,903,283	15
2020-09-30	£489,848	£530,590	-	-

Trustees

Name	Role	Appointed
FAWZI HAFFAR	Chair	
ABDUL YOSUF		2024-10-27
Dr Bara Abdul-Salam		2019-07-15
Dr HAYTHAM AL-KHAFFAF		2011-01-01
Dr HAYTHAM AL-KHAFFAF		
Dr Mustafa ALkhaddar		2019-07-15
IMAD AL-SALAM		2014-10-01
MOHAMAD KHEIR EL-KHAYAT		

THE ISLAMIC CENTRE (MANCHESTER)

England & Wales - Charity number 327235

Accounts

THE ISLAMIC CENTRE (MANCHESTER)

ACCOUNTS FOR THE YEAR ENDED

30TH SEPTEMBER 2024

Charity No : 327235

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TRUSTEES AND PROFESSIONAL ADVISORS

TRUSTEES:

A	Dr. Haytham Al Khaffaf
B	Mr. Fawazi Haffar
C	Mr. Mohammad Keir El- Khyat
D	Mr Imad Al-Salam
E	Mr Mustafa Alkhaddar
F	Dr Abdul-Salam Bara

REGISTERED OFFICE:

A	Didsbury Mosque
B	271 Burton Road
C	West Didsbury
D	Manchester M20 2WA

BANKERS:

A	National Westminster Bank plc
B	699 Wilmslow Road
C	Didsbury
D	Manchester M20 6NW

ACCOUNTANTS:

A	Zaheer & Company
B	Chartered Certified Accountants
C	63 Kingsway
D	Burnage
E	Manchester
F	M19 2LL

TRUSTEES REPORT

STATUS

The Islamic Centre (Manchester) is a registered charity under the charity number 327235. It has no taxable activities and is therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditures incurred.

INTRODUCTION

The centre provides its services for the community in the south of Manchester. Facilities of the centre are open to the public all day. It caters for prayers and other community needs for the Muslims of the area.

Classes: 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 centers activities.

Public Relations: The centre has also been active in liaising with Manchester City Council and Greater Manchester Police. Local MP has his surgery organised at the centre every second Saturday of the month.

Web Site: We have developed our own website which provides information about the centre.
www.didsburymosque.com

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

(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 centre is open later than usual and there is a special iftar for Non Muslims and neighbours. The neighbours will be informed and appropriate parking measures and security is put in place to avoid parking problems.

(c) Eid: 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 more than one prayers.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare statements of accounts for each financial 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 reasonable and prudent
- * prepare the financial statements on the going concern basis unless it is in appropriate to presume that the trust will continue to operate.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Audit) Regulations 1995 and FRS 102 SORP.

Trustee

Mohammad Keir Khyat

Date :

INDEPENDENT EXAMINERS REPORT ON THE ACCOUNTS

Report to the Trustees of The Islamic Centre (Manchester) registered charity number 327235 for the accounts per year ended 30th September 2024 set out on pages 5 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the Audit requirement of section 43 (a) of the Charities Act 1993 (the act) does not apply. It is our responsibility to state, on the basis of procedures specified in the general directions given by the Charity Commissioners under section 43 (7)(b) of the Act, whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINERS REPORT

Our 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 EXAMINERS STATEMENT

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

(1) Which gives us 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

(1) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Mr F Zaheer

Zaheer & Company
Chartered Certified Accountants
63 Kingsway
Burnage
Manchester M19 2LL

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 September 2024

	Notes	2024		2023	
		£	£	£	£
INCOME AND EXPENDITURE		Restricted	Unrestricted	Restricted	Unrestricted
INCOME AND ENDOWMENTS					
Donations and legacies	7		508,642		730,712
Other income	7a		225,116		264,191
		0	733,758	0	994,903
EXPENDITURE ON :					
Expenditure on charitable activities	7		431,664		491,546
Analysis of support costs	7		265,439		222,496
		0	697,103	0	714,042
TOTAL EXPENDITURE					
NET INCOME (EXPENDITURE)			36,655		280,861
TOTAL FUNDS BROUGHT FORWARD			3,062,968		2,782,107
TOTAL FUND CARRIED FORWARD		0	3,099,623	0	3,062,968

BALANCE SHEET AS AT 30TH SEPTEMBER 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible Assets	3	75,000	2,903,605
CURRENT ASSETS			
Debtors and prepayment	4	3,018,429	99,073
Cash at bank and in hand	5	7,094	69,456
		<u>3,025,523</u>	<u>168,529</u>
CREDITORS : Amounts falling due within one year	6	<u>900</u>	<u>9,166</u>
NET CURRENT ASSETS		3,024,623	159,363
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>3,099,623</u></u>	<u><u>3,062,968</u></u>
CAPITAL AND RESERVES			
General funds	8	3,099,623	3,062,968
Restricted funds	8	0	0
		<u><u>3,099,623</u></u>	<u><u>3,062,968</u></u>

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

Trustees

Mohammad Keir Khyat

Date :

NOTES TO THE ACCOUNTS

For the year ended 30 September 2024

ACCOUNTING POLICIES

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance With Recommended Accounting Practice 2015', (FRS 102 SORP), 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 FRSSSE SORP 2015 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.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is mainly dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing of donations.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of Statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly , and others are apportioned on an appropriate basis.

NOTES TO THE ACCOUNTS

For the year ended 30 september 2024

3. TANGIBLE FIXED ASSETS

	Land and Buildings £	Fixtures and Fittings £	TOTAL £
COST			
At 1 October 2023	2,845,002	226,164	3,071,166
Additions	69,800	4,995	74,795
Disposal	(2,839,802)	(231,159)	(3,070,961)
At 30 September 2024	<u>75,000</u>	<u>0</u>	<u>75,000</u>
DEPRECIATION			
At 1st October 2023		167,561	167,561
Charge for the year		9,538	9,538
Disposal		(177,099)	(177,099)
At 30th September 2022	<u>0</u>	<u>0</u>	<u>0</u>
NET BOOK VALUE			
At 30th September 2024	<u>75,000</u>	<u>0</u>	<u>75,000</u>
At 30th September 2023	<u>2,845,002</u>	<u>58,603</u>	<u>2,903,605</u>

4. DEBTORS AND PREPAYMENTS

	2024	2023
Other Debtors	-	175
Trustees account	2903401	-
Other loans	300	-
Loans to other charities	114,728	98,898
	<u>3,018,429</u>	<u>99,073</u>

5. CASH AT BANK AND IN HAND

	2024	2023
Cash at bank	6,894	69,256
Cash in hand	200	200
	<u>7,094</u>	<u>69,456</u>

6. CREDITORS

	2024	2023
Amounts falling due within one year :-		
Other taxes & social security costs	-	7,149
Accruals and creditors	900	900
Other creditors	-	1,117
	<u>900</u>	<u>9,166</u>

NOTES TO THE ACCOUNTS for the year ended 30 september 2024

7. ANALYSIS OF INCOME AND EXPENDITURE

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
INCOME AND ENDOWMENTS						
Donations and legacies	508,642		508,642	679,880		679,880
Gift aid	0		0	50,832		50,832
	<u>508,642</u>	<u>0</u>	<u>508,642</u>	<u>730,712</u>	<u>0</u>	<u>730,712</u>
7- Expenditure On charitable activities						
Advertising	-		-	0		0
Event & Exhibition Expenses	46,030		46,030	31,357		31,357
Heat& light	15,213		15,213	26,761		26,761
Rent and rates	4,724		4,724	1,696		1,696
Website design	0		0	5,279		5,279
Repairs and Renewals	41,179		41,179	71,558		71,558
Licence fees and subscriptions	366		366	1,411		1,411
Telephone & SMS messaging	6,392		6,392	8,936		8,936
Pensions	9,985		9,985	10,798		10,798
Admin work	2,685		2,685	-		-
Staff cost	6,200		6,200	3,334		3,334
Wages & Salaries	298,890		298,890	330,416		330,416
	<u>431,664</u>	<u>0</u>	<u>431,664</u>	<u>491,546</u>	<u>0</u>	<u>491,546</u>

7. ANALYSIS OF INCOME AND EXPENDITURE (continued)

Analysis of support costs

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Accountancy & payroll cost	2,364		2,364	3,715		3,715
Donations	119,722		119,722	79,981		79,981
Bank Charges	2,321		2,321	1,856		1,856
Streamline charges	3,442		3,442	3,666		3,666
Shariah council	7,834		7,834	9,935		9,935
Printing ,stationery and books	9,987		9,987	10,469		10,469
Computer & equipment maintenance	5,154		5,154	5,154		5,154
Refugee support	864		864	-		-
Youth & School activities	6,384		6,384	13,984		13,984
Insurance	6,024		6,024	6,471		6,471
Professional and legal fees	48,457		48,457	21,594		21,594
Cleaning & waste disposal	10,116		10,116	12,497		12,497
Health and safety	0		0	870		870
Onsite security	5,250		5,250	6,340		6,340
Alarm and security	5,224		5,224	2,485		2,485
Food,Travel & Subsistance	31,969		31,969	31,863		31,863
Training	0		0	1,153		1,153
Sundry expenses	327		327	121		121
Depreciation	0		0	10,342		10,342
	<u>265,439</u>	<u>0</u>	<u>265,439</u>	<u>222,496</u>	<u>0</u>	<u>222,496</u>
7a-Non-Trading Income						
Rent receivable	114,754		114,754	135,936		135,936
School fees	106,517		106,517	123,830		123,830
Sundry Income	2,270		2,270	3,575		3,575
Hall hire	1,575		1,575	850		850
	<u>225,116</u>	<u>0</u>	<u>225,116</u>	<u>264,191</u>	<u>0</u>	<u>264,191</u>
NET INCOME (EXPENDITURE)	<u>36,655</u>	<u>0</u>	<u>36,655</u>	<u>280,861</u>	<u>0</u>	<u>280,861</u>
TOTAL FUNDS BROUGHT FORWARD	3,062,968	0	3,062,968	2782107	0	2,782,107
TOTAL FUNDS CARRIED FORWARD	<u>3,099,623</u>	<u>0</u>	<u>3,099,623</u>	<u>3,062,968</u>	<u>0</u>	<u>3,062,968</u>

NOTES TO THE ACCOUNTS for the year ended 30 September 2024

8. ACCUMULATED FUNDS

	Unrestricted Funds £	Restricted Funds £	TOTAL £
Balance at 1 October 2023	3,062,968		3,062,968
Net income	36,655	0	36,655
Balance at 30 September 2023	<u>3,099,623</u>	<u>0</u>	<u>3,099,623</u>

THE ISLAMIC CENTRE (MANCHESTER)

England & Wales - Charity number 327235

Accounts

THE ISLAMIC CENTRE (MANCHESTER)

ACCOUNTS FOR THE YEAR ENDED

30TH SEPTEMBER 2023

Charity No : 327235

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TRUSTEES AND PROFESSIONAL ADVISORS

TRUSTEES:

- A Dr. Haytham Al Khaffaf
- B Mr. Fawazi Haffar
- C Mr. Mohammad Keir El- Khyat
- D Mr Imad Al-Salam
- E Mr Mustafa Alkhaddar
- F Dr Abdul-Salam Bara

REGISTERED OFFICE:

- A Didsbury Mosque
- B 271 Burton Road
- C West Didsbury
- D Manchester M20 2WA

BANKERS:

- A National Westminster Bank plc
- B 699 Wilmslow Road
- C Didsbury
- D Manchester M20 6NW

ACCOUNTANTS:

- A Zaheer & Company
- B Chartered Certified Accountants
- C 63 Kingsway
- D Burnage
- E Manchester
- F M19 2LL

TRUSTEES REPORT

STATUS

The Islamic Centre (Manchester) is a registered charity under the charity number 327235. It has no taxable activities and is therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditures incurred.

INTRODUCTION

The centre provides its services for the community in the south of Manchester. Facilities of the centre are open to the public all day. It caters for prayers and other community needs for the Muslims of the area.

Classes: 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 centers activities.

Public Relations: The centre has also been active in liasing with Manchester City Council and Greater Manchester Police. Local MP has his surgery organised at the centre every second Saturday of the month.

Web Site: We have developep our own website which provides information about the centre.
www.didsburymosque.com.

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

(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 centre is open later than usual and there is a special iftar for Non Muslims and neighbours. The neighbours will be informed and appropriate parking measures and security is put in place to avoid parking problems.

(c) Eid: 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 more than one prayers.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare statements of accounts for each financial 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 reasonable and prudent
- * prepare the financial statements on the going concern basis unless it is in appropriate to presume that the trust will continue to operate.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Audit) Regulations 1995 and FRS 102 SORP.

Trustee

Mohammad Keir Khyat

Date :

INDEPENDENT EXAMINERS REPORT ON THE ACCOUNTS

Report to the Trustees of The Islamic Centre (Manchester) registered charity number 327235 for the accounts per year ended 30th September 2023 set out on pages 5 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity;s trustees you are responsible for the preparation of the accounts; you consider that the Audit requirement of section 43 (a) of the Charities Act 1993 (the act) does not apply. It is our responsibility to state, on the basis of procedures specified in the general directions given by the Charity Commissioners under section 43 (7)(b) of the Act, whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINERS REPORT

Our 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 EXAMINERS STATEMENT

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

(1) Which gives us 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

(1) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Mr F Zaheer

Zaheer & Company
Chartered Certified Accountants
63 Kingsway
Burnage
Manchester M19 2LL

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 September 2023

	Notes	2023		2022	
		£	£	£	£
INCOME AND EXPENDITURE INCOME AND ENDOWMENTS		Restricted	Unrestricted	Restricted	Unrestricted
Donations and legacies	7		730,712		476,224
Other income	7a		264,191		146,391
		0	994,903	0	622,615
EXPENDITURE ON :					
Expenditure on charitable activities	7		491,546		548,840
Analysis of support costs	7		222,496		194,951
		0	714,042	0	743,791
TOTAL EXPENDITURE					
NET INCOME (EXPENDITURE)			280,861		(121,176)
TOTAL FUNDS BROUGHT FORWARD			2,782,107		2,903,283
TOTAL FUND CARRIED FORWARD		0	3,062,968	0	2,782,107

BALANCE SHEET AS AT 30TH SEPTEMBER 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Assets	3	2,903,605	2,576,396
CURRENT ASSETS			
Debtors and prepayment	4	99,073	83,813
Cash at bank and in hand	5	69,456	130,748
		<u>168,529</u>	<u>214,561</u>
CREDITORS : Amounts falling due within one year	6	<u>9,166</u>	<u>8,850</u>
NET CURRENT ASSETS		159,363	205,711
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,062,968</u>	<u>2,782,107</u>
CAPITAL AND RESERVES			
General funds	8	3,062,968	2,782,107
Restricted funds	8	0	0
		<u>3,062,968</u>	<u>2,782,107</u>

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

Trustees

Mohammad Keir Khyat

Date :

NOTES TO THE ACCOUNTS

For the year ended 30 September 2023

ACCOUNTING POLICIES

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance With Recommended Accounting Practice 2015', (FRS 102 SORP), 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 FRSSSE SORP 2015 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.

Accounting convention

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Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of Statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly , and others are apportioned on an appropriate basis.

NOTES TO THE ACCOUNTS

For the year ended 30 september 2023

3. TANGIBLE FIXED ASSETS

	Land and Buildings £	Fixtures and Fittings £	TOTAL £
COST			
At 1 October 2022	2,516,604	217,011	2,733,615
Additions	328,398	9,153	337,551
At 30 September 2023	<u>2,845,002</u>	<u>226,164</u>	<u>3,071,166</u>
DEPRECIATION			
At 1st October 2022		157,219	157,219
Charge for the year		10,342	10,342
At 30th September 2022	<u>0</u>	<u>167,561</u>	<u>167,561</u>
NET BOOK VALUE			
At 30th September 2023	<u>2,845,002</u>	<u>58,603</u>	<u>2,903,605</u>
At 30th September 2022	<u>2,516,604</u>	<u>59,792</u>	<u>2,576,396</u>

4. DEBTORS AND PREPAYMENTS

	2023	2022
Other Debtors	175	175
Loans to other charities	98,898	83,638
	<u>99,073</u>	<u>83,813</u>

5. CASH AT BANK AND IN HAND

	2023	2022
Cash at bank	69,256	130,548
Cash in hand	200	200
	<u>69,456</u>	<u>130,748</u>

6. CREDITORS

	2023	2022
Amounts falling due within one year :-		
Other taxes & social security costs	7,149	7,653
Accruals and creditors	900	900
Other creditors	1,117	297
	<u>9,166</u>	<u>8,850</u>

NOTES TO THE ACCOUNTS for the year ended 30 september 2023

7. ANALYSIS OF INCOME AND EXPENDITURE

INCOME AND ENDOWMENTS	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Donations and legacies	679,880		679,880	470,179		470,179
Gift aid	50,832		50,832	6,045		6,045
	<u>730,712</u>	<u>0</u>	<u>730,712</u>	<u>476,224</u>	<u>0</u>	<u>476,224</u>
7- Expenditure On charitable activities						
Advertising	-		-	975		975
Event & Exhibition Expenses	31,356		31,356	36,600		36,600
Heat& light	26,761		26,761	39,184		39,184
Rent and rates	1,696		1,696	1,679		1,679
Website design	5,279		5,279	-		-
Repairs and Renewals	71,558		71,558	120,790		120,790
Licence fees and subscriptions	1,411		1,411	2,372		2,372
Telephone & SMS messaging	8,936		8,936	3,496		3,496
Pensions	10,798		10,798	9,143		9,143
Staff cost	3,334		3,334	3,037		3,037
Wages & Salaries	330,416		330,416	331,564		331,564
	<u>491,546</u>	<u>0</u>	<u>491,546</u>	<u>548,840</u>	<u>0</u>	<u>548,840</u>

7. ANALYSIS OF INCOME AND EXPENDITURE (continued)

Analysis of support costs

Analysis of support costs	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Accountancy & payroll cost	3,715		3,715	3,339		3,339
Donations	79,981		79,981	38,819		38,819
Bank Charges	1,856		1,856	2,166		2,166
Streamline charges	3,666		3,666	5,522		5,522
Shariah council	9,935		9,935	9,805		9,805
Printing ,stationery and books	10,469		10,469	14,266		14,266
Computer & equipment maintenance	5,154		5,154	5,698		5,698
Winter club	-		-	1,667		1,667
Youth & School activities	13,984		13,984	12,812		12,812
Insurance	6,471		6,471	5,863		5,863
Professional and legal fees	21,594		21,594	39,509		39,509
Cleaning & waste disposal	12,497		12,497	11,341		11,341
Health and safety	870		870	650		650
Onsite security	6,340		6,340	1,851		1,851
Alarm and security	2,485		2,485	13,526		13,526
Food,Travel & Subsistance	31,863		31,863	17,170		17,170
Training	1,153		1,153	15		15
Sundry expenses	120		120	380		380
Depreciation	10,342		10,342	10,552		10,552
	<u>222,496</u>	<u>0</u>	<u>222,496</u>	<u>194,951</u>	<u>0</u>	<u>194,951</u>

7a-Non-Trading Income

Rent receivable	135,936		135,936	114,508		114,508
MCC grant	0		0	3,929		3,929
School fees	123,830		123,830	21,255		21,255
Sundry Income	3,575		3,575	3,639		3,639
JRS Grant	-		-	0		0
Hall hire	850		850	3,060		3,060
	<u>264,191</u>	<u>0</u>	<u>264,191</u>	<u>146,391</u>	<u>0</u>	<u>146,391</u>
NET INCOME (EXPENDITURE)	<u>280,861</u>	<u>0</u>	<u>280,861</u>	<u>(121,176)</u>	<u>0</u>	<u>(121,176)</u>
TOTAL FUNDS BROUGHT FORWARD	2,903,283	0	2,903,283	2890057	0	2,903,283
TOTAL FUNDS CARRIED FORWARD	<u>3,184,144</u>	<u>0</u>	<u>3,184,144</u>	<u>2,768,881</u>	<u>0</u>	<u>2,782,107</u>

NOTES TO THE ACCOUNTS for the year ended 30 September 2023

8. ACCUMULATED FUNDS

	Unrestricted Funds £	Restricted Funds £	TOTAL £
Balance at 1 October 2022	2,782,107		2,782,107
Net income	280,861	0	280,861
Balance at 30 September 2023	<u>3,062,968</u>	<u>0</u>	<u>3,062,968</u>

THE ISLAMIC CENTRE (MANCHESTER)

England & Wales - Charity number 327235

Accounts

THE ISLAMIC CENTRE (MANCHESTER)

ACCOUNTS FOR THE YEAR ENDED

30TH SEPTEMBER 2022

Charity No : 327235

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4	Independent review
5	Statement of Financial Activities
6	Balance Sheet
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TRUSTEES AND PROFESSIONAL ADVISORS

TRUSTEES:

- A Dr. Haytham Al Khaffaf
- B Mr. Fawazi Haffar
- C Mr. Mohammad Keir El- Khyat
- D Mr Imad Al-Salam
- E Mr Mustafa Alkhaddar
- F Dr Abdul-Salam Bara

REGISTERED OFFICE:

- A Didsbury Mosque
- B 271 Burton Road
- C West Didsbury
- D Manchester M20 2WA

BANKERS:

- A National Westminster Bank plc
- B 699 Wilmslow Road
- C Didsbury
- D Manchester M20 6NW

ACCOUNTANTS:

- A Zaheer & Company
- B Chartered Certified Accountants
- C 63 Kingsway
- D Burnage
- E Manchester
- F M19 2LL

TRUSTEES REPORT

STATUS

The Islamic Centre (Manchester) is a registered charity under the charity number 327235. It has no taxable activities and is therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditures incurred.

INTRODUCTION

The centre provides its services for the community in the south of Manchester. Facilities of the centre are open to the public all day. It caters for prayers and other community needs for the Muslims of the area.

Classes: 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 centers activities.

Public Relations: The centre has also been active in liaising with Manchester City Council and Greater Manchester Police. Local MP has his surgery organised at the centre every second Saturday of the month.

Web Site: We have developed our own website which provides information about the centre.
www.didsburymosque.com

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

(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 centre is open later than usual and there is a special iftar for Non Muslims and neighbours. The neighbours will be informed and appropriate parking measures and security is put in place to avoid parking problems.

(c) Eid: 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 more than one prayers.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare statements of accounts for each financial 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 reasonable and prudent
- * prepare the financial statements on the going concern basis unless it is in appropriate to presume that the trust will continue to operate.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Audit) Regulations 1995 and FRS 102 SORP.

Trustee
Mohammad Keir Khyat

Date :

INDEPENDENT EXAMINERS REPORT ON THE ACCOUNTS

Report to the Trustees of The Islamic Centre (Manchester) registered charity number 327235 for the accounts per year ended 30th September 2022 set out on pages 5 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the Audit requirement of section 43 (a) of the Charities Act 1993 (the act) does not apply. It is our responsibility to state, on the basis of procedures specified in the general directions given by the Charity Commissioners under section 43 (7)(b) of the Act, whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINERS REPORT

Our 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 EXAMINERS STATEMENT

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

(1) Which gives us 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

(1) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Mr F Zaheer

Zaheer & Company
Chartered Certified Accountants
63 Kingsway
Burnage
Manchester M19 2LL

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 September 2022

	Notes	2022		2021	
		£	£	£	£
		Restricted	Unrestricted	Restricted	Unrestricted
INCOME AND EXPENDITURE					
INCOME AND ENDOWMENTS					
Donations and legacies	7		476,224		312,478
Other income	7a		146,391		247,398
		0	622,615	0	559,876
EXPENDITURE ON :					
Expenditure on charitable activities	7		548,840		399,527
Analysis of support costs	7		194,951		106,391
		0	743,791	0	505,918
TOTAL EXPENDITURE					
NET INCOME (EXPENDITURE)			(121,176)		53,958
TOTAL FUNDS BROUGHT FORWARD			2,944,015		2,890,057
TOTAL FUND CARRIED FORWARD		0	2,822,839	0	2,944,015

BALANCE SHEET AS AT 30TH SEPTEMBER 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible Assets	3	2,576,396	2,579,898
CURRENT ASSETS			
Debtors and prepayment	4	83,813	58,313
Cash at bank and in hand	5	130,748	269,502
		<u>214,561</u>	<u>327,815</u>
CREDITORS : Amounts falling due within one year	6	<u>8,850</u>	<u>4,430</u>
NET CURRENT ASSETS		205,711	323,385
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>2,782,107</u></u>	<u><u>2,903,283</u></u>
CAPITAL AND RESERVES			
General funds	8	2,782,107	2,903,283
Restricted funds	8	0	0
		<u><u>2,782,107</u></u>	<u><u>2,903,283</u></u>

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

Trustees

Mohammad Keir Khyat

Date :

NOTES TO THE ACCOUNTS

For the year ended 30 September 2022

ACCOUNTING POLICIES

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with Recommended Accounting Practice 2015', (FRS 102 SORP), 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 FRSSSE SORP 2015 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.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is mainly dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing of donations.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of Statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, and others are apportioned on an appropriate basis.

NOTES TO THE ACCOUNTS

For the year ended 30 september 2022

3. TANGIBLE FIXED ASSETS

	Land and Buildings £	Fixtures and Fittings £	TOTAL £
COST			
At 1 October 2021	2,516,604	209,961	2,726,565
Additions	0	7,050	7,050
At 30 September 2022	<u>2,516,604</u>	<u>217,011</u>	<u>2,733,615</u>
DEPRECIATION			
At 1st October 2021		146,667	146,667
Charge for the year		10,552	10,552
At 30th September 2022	<u>0</u>	<u>157,219</u>	<u>157,219</u>
NET BOOK VALUE			
At 30th September 2022	<u>2,516,604</u>	<u>59,792</u>	<u>2,576,396</u>
At 30th September 2021	<u>2,516,604</u>	<u>63,294</u>	<u>2,579,898</u>

4. DEBTORS AND PREPAYMENTS

	2022	2021
Other Debtors	175	15
Loans to other charities	83,638	58,298
	<u>83,813</u>	<u>58,313</u>

5. CASH AT BANK AND IN HAND

	2022	2021
Cash at bank	130,548	269,402
Cash in hand	200	100
	<u>130,748</u>	<u>269,502</u>

6. CREDITORS

	2022	2021
Amounts falling due within one year :-		
Other taxes & social security costs	7,653	3,530
Accruals and creditors	900	900
Other creditors	297	-
	<u>8,850</u>	<u>4,430</u>

NOTES TO THE ACCOUNTS for the year ended 30 september 2022

7. ANALYSIS OF INCOME AND EXPENDITURE

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
INCOME AND ENDOWMENTS						
Donations and legacies	470,179		470,179	266,220		266,220
Gift aid	6,045		6,045	46,258		46,258
	<u>476,224</u>	<u>0</u>	<u>476,224</u>	<u>312,478</u>	<u>0</u>	<u>312,478</u>
7- Expenditure On charitable activities						
Advertising	975		975	320		320
Event & Exhibition Expenses	36,600		36,600	6,373		6,373
Heat& light	39,184		39,184	13,958		13,958
Rent and rates	1,679		1,679	2,738		2,738
Repairs and Renewals	120,790		120,790	46,393		46,393
Licence fees and subscriptions	2,372		2,372	1,470		1,470
Telephone & SMS messaging	3,496		3,496	4,262		4,262
Pensions	9,143		9,143	7,444		7,444
Staff cost	3,037		3,037	2,231		2,231
Wages & Salaries	331,564		331,564	314,338		314,338
	<u>548,840</u>	<u>0</u>	<u>548,840</u>	<u>399,527</u>	<u>0</u>	<u>399,527</u>
7. ANALYSIS OF INCOME AND EXPENDITURE (continued)						
Analysis of support costs						
	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Accountancy & payroll cost	3,339		3,339	3,205		3,205
Admin expenses	0		0	647		647
Donations	38,819		38,819	18,587		18,587
Bank Charges	2,166		2,166	1,274		1,274
Streamline charges	5,522		5,522	2,324		2,324
Shariah council	9,805		9,805	6,255		6,255
Printing ,stationery and books	14,266		14,266	8,194		8,194
Computer & equipment maintenance	5,698		5,698	451		451
Winter club	1,667		1,667	-		-
Youth & School activities	12,812		12,812	3,054		3,054
Insurance	5,863		5,863	6,781		6,781
Professional and legal fees	39,509		39,509	22,036		22,036
Cleaning & waste disposal	11,341		11,341	4,937		4,937
Health and safety	650		650	3,971		3,971
Onsite security	1,851		1,851	1,561		1,561
Alarm and security	13,526		13,526	2,075		2,075
Food,Travel & Subsistance	17,170		17,170	9,227		9,227
Training	15		15	57		57
Sundry expenses	380		380	585		585
Depreciation	10,552		10,552	11,170		11,170
	<u>194,951</u>	<u>0</u>	<u>194,951</u>	<u>106,391</u>	<u>0</u>	<u>106,391</u>
7a-Non-Trading Income						
Rent receivable	114,508		114,508	111,657		111,657
MCC grant	3,929		3,929	4,000		4,000
School fees	21,255		21,255	19,095		19,095
Sundry Income	3,639		3,639	2,790		2,790
JRS Grant	-		-	105,946		105,946
Hall hire	3,060		3,060	3,910		3,910
	<u>146,391</u>	<u>0</u>	<u>146,391</u>	<u>247,398</u>	<u>0</u>	<u>247,398</u>
NET INCOME (EXPENDITURE)	<u>(121,176)</u>	<u>0</u>	<u>(121,176)</u>	<u>53,958</u>	<u>0</u>	<u>53,958</u>
TOTAL FUNDS BROUGHT FORWARD	<u>2,903,283</u>	<u>0</u>	<u>2,903,283</u>	<u>2890057</u>	<u>0</u>	<u>2,890,057</u>
TOTAL FUNDS CARRIED FORWARD	<u>2,782,107</u>	<u>0</u>	<u>2,782,107</u>	<u>2,944,015</u>	<u>0</u>	<u>2,944,015</u>

NOTES TO THE ACCOUNTS for the year ended 30 September 2022

8. ACCUMULATED FUNDS

	Unrestricted Funds £	Restricted Funds £	TOTAL £
Balance at 1 October 2021	2,903,283		2,903,283
Net income	(121,176)	0	(121,176)
Balance at 30 September 2022	<u>2,782,107</u>	<u>0</u>	<u>2,782,107</u>

THE ISLAMIC CENTRE (MANCHESTER)

England & Wales - Charity number 327235

Accounts

THE ISLAMIC CENTRE (MANCHESTER)

ACCOUNTS FOR THE YEAR ENDED

30TH SEPTEMBER 2021

Charity No : 327235

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2	Trustees Report
3	Statement of Trustees' responsibilities for the accounts
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TRUSTEES AND PROFESSIONAL ADVISORS

TRUSTEES:

- A Dr. Haytham Al Khaffaf
- B Mr. Fawazi Haffar
- C Mr. Mohammad Keir El- Khyat
- D Mr Imad Al-Salam
- E Mr Mustafa Alkhaddar
- F Dr Abdul-Salam Bara

REGISTERED OFFICE:

- A Didsbury Mosque
- B 271 Burton Road
- C West Didsbury
- D Manchester M20 2WA

BANKERS:

- A National Westminster Bank plc
- B 699 Wilmslow Road
- C Didsbury
- D Manchester M20 6NW

ACCOUNTANTS:

- A Zaheer & Company
- B Chartered Certified Accountants
- C And Registered Auditors
- D 63 Kingsway
- E Burnage
- F Manchester
- G M19 2LL

TRUSTEES REPORT

STATUS

The Islamic Centre (Manchester) is a registered charity under the charity number 327235. It has no taxable activities and is therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditures incurred.

INTRODUCTION

The centre provides its services for the community in the south of Manchester. Facilities of the centre are open to the public all day. It caters for prayers and other community needs for the Muslims of the area.

Classes: 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 centers activities.

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Web Site: We have developed our own website which provides information about the centre.
www.didsburymosque.com.

There are times during the course of the year when the centre is busier than normal. These occasions are 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.
- (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 centre is open later than usual and there is a special iftar for Non Muslims and neighbours. The neighbours will be informed and appropriate parking measures and security is put in place to avoid parking problems.
- (c) **Eid:** 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 more than one prayers.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare statements of accounts for each financial 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 reasonable and prudent
- * prepare the financial statements on the going concern basis unless it is in appropriate to presume that the trust will continue to operate.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Audit) Regulations 1995 and FRS 102 SORP.

Trustee

Mohammad Keir Khyat

Date :

INDEPENDENT EXAMINERS REPORT ON THE ACCOUNTS

Report to the Trustees of The Islamic Centre (Manchester) registered charity number 327235 for the accounts per year ended 30th September 2021 set out on pages 5 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity;s trustees you are responsible for the preparation of the accounts; you consider that the Audit requirement of section 43 (a) of the Charities Act 1993 (the act) does not apply. It is our responsibility to state, on the basis of procedures specified in the general directions given by the Charity Commissioners under section 43 (7)(b) of the Act, whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINERS REPORT

Our 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 EXAMINERS STATEMENT

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

(1) Which gives us 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

(1) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Mr F Zaheer

Zaheer & Company
Chartered Certified Accountants
And Registered Auditors
63 Kingsway
Burnage
Manchester M19 2LL

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 September 2021

	Notes	2021		2020	
		£	£	£	£
INCOME AND EXPENDITURE INCOME AND ENDOWMENTS		Restricted	Unrestricted	Restricted	Unrestricted
Donations and legacies	7		312,478		228,834
Other income	7a		247,398		261,014
		0	559,876	0	489,848
EXPENDITURE ON :					
Expenditure on charitable activities	7		399,527		443,220
Analysis of support costs	7		106,381		87,370
		0	505,908	0	530,590
TOTAL EXPENDITURE					
NET INCOME (EXPENDITURE)			53,968		(40,742)
TOTAL FUNDS BROUGHT FORWARD			2,849,315		2,890,057
TOTAL FUND CARRIED FORWARD		0	2,903,283	0	2,849,315

BALANCE SHEET AS AT 30TH SEPTEMBER 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible Assets	3	2,579,898	2,537,614
CURRENT ASSETS			
Debtors and prepayment	4	58,313	53,000
Cash at bank and in hand	5	269,502	272,473
		<u>327,815</u>	<u>325,473</u>
CREDITORS : Amounts falling due within one year	6	<u>4,430</u>	<u>13,772</u>
NET CURRENT ASSETS		323,385	311,701
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>2,903,283</u></u>	<u><u>2,849,315</u></u>
CAPITAL AND RESERVES			
General funds	8	2,903,283	2,849,315
Restricted funds	8	0	0
		<u><u>2,903,283</u></u>	<u><u>2,849,315</u></u>

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

Trustees

Mohammad Keir Khyat

Date :

NOTES TO THE ACCOUNTS

For the year ended 30 September 2021

ACCOUNTING POLICIES

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance With Recommended Accounting Practice 2015', (FRS 102 SORP), 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 FRSE SORP 2015 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.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is mainly dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing of donations.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of Statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly , and others are apportioned on an appropriate basis.

NOTES TO THE ACCOUNTS

For the year ended 30 september 2021

3. TANGIBLE FIXED ASSETS

	Land and Buildings £	Fixtures and Fittings £	TOTAL £
COST			
At 1 October 2020	2,495,669	177,442	2,673,111
Additions	20,935	32,519	53,454
At 30 September 2020	<u>2,516,604</u>	<u>209,961</u>	<u>2,726,565</u>
DEPRECIATION			
At 1st October 2020		135,497	135,497
Charge for the year		11,170	11,170
At 30th September 2020	<u>0</u>	<u>146,667</u>	<u>146,667</u>
NET BOOK VALUE			
At 30th September 2021	<u>2,516,604</u>	<u>63,294</u>	<u>2,579,898</u>
At 30th September 2020	<u>2,495,669</u>	<u>41,945</u>	<u>2,537,614</u>

4. DEBTORS AND PREPAYMENTS

	2021	2020
Other Debtors	15	-
Loans to other charities	58,298	53,000
	<u>58,313</u>	<u>53,000</u>

5. CASH AT BANK AND IN HAND

	2021	2020
Cash at bank	269,402	272,055
Cash in hand	100	418
	<u>269,502</u>	<u>272,473</u>

6. CREDITORS

	2020	2020
Amounts falling due within one year :-		
Other taxes & social security costs	3,530	2,950
Accruals and creditors	900	822
Loans	-	10,000
	<u>4,430</u>	<u>13,772</u>

NOTES TO THE ACCOUNTS for the year ended 30 september 2021

7. ANALYSIS OF INCOME AND EXPENDITURE

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
INCOME AND ENDOWMENTS						
Donations and legacies	266,220		266,220	196,968		196,968
Gift aid	46,258		46,258	31,866		31,866
	<u>312,478</u>	<u>0</u>	<u>312,478</u>	<u>228,834</u>	<u>0</u>	<u>228,834</u>
7- Expenditure On charitable activities						
Advertising	320		320	-		-
Event & Exhibition Expenses	6,373		6,373	836		836
Heat& light	13,958		13,958	19,460		19,460
Rent and rates	2,738		2,738	4,448		4,448
Repairs and Renewals	46,393		46,393	46,468		46,468
Licence fees and subscriptions	1,470		1,470	1,555		1,555
Telephone & SMS messaging	4,262		4,262	3,166		3,166
Pensions	7,444		7,444	6,940		6,940
Staff cost	2,231		2,231	30,014		30,014
Wages & Salaries	314,338		314,338	330,333		330,333
	<u>399,527</u>	<u>0</u>	<u>399,527</u>	<u>443,220</u>	<u>0</u>	<u>443,220</u>

7. ANALYSIS OF INCOME AND EXPENDITURE (continued)

Analysis of support costs

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Accountancy & payroll cost	3,205		3,205	2,265		2,265
Admin expenses	647		647	-		-
Donations	18,587		18,587	18,001		18,001
Bank Charges	1,274		1,274	1,503		1,503
Streamline charges	2,324		2,324	1,480		1,480
Shariah council	6,255		6,255	-		-
Printing ,stationery and books	8,194		8,194	6,854		6,854
Website & computer maintenance	451		451	775		775
Gifts and school party	-		-	300		300
Youth & School activities	3,054		3,054	7,462		7,462
Insurance	6,781		6,781	7,394		7,394
Professional fees	22,036		22,036	10,748		10,748
Cleaning & waste disposal	4,937		4,937	6,508		6,508
Health and safety	3,971		3,971	2,002		2,002
Onsite security	1,551		1,551	100		100
Alarm and security	2,075		2,075	3,877		3,877
Food,Travel & Subsistance	9,227		9,227	8,710		8,710
Training	57		57	1,610		1,610
Sundry expenses	585		585	380		380
Depreciation	11,170		11,170	7,401		7,401
	<u>106,381</u>	<u>0</u>	<u>106,381</u>	<u>87,370</u>	<u>0</u>	<u>87,370</u>
7a-Non-Trading Income						
Rent receivable	111,657		111,657	109,793		109,793
MCC grant	4,000		4,000	-		-
School fees	19,095		19,095	40,615		40,615
Sundry Income	2,790		2,790	10,585		10,585
JRS Grant	105,946		105,946	96,608		96,608
Hall hire	3,910		3,910	3,413		3,413
	<u>247,398</u>	<u>0</u>	<u>247,398</u>	<u>261,014</u>	<u>0</u>	<u>261,014</u>
NET INCOME (EXPENDITURE)	<u>53,968</u>	<u>0</u>	<u>53,968</u>	<u>(40,742)</u>	<u>0</u>	<u>(40,742)</u>
TOTAL FUNDS BROUGHT FORWARD	<u>2,890,057</u>	<u>0</u>	<u>2,890,057</u>	<u>2890057</u>	<u>0</u>	<u>2,890,057</u>
TOTAL FUNDS CARRIED FORWARD	<u>2,944,025</u>	<u>0</u>	<u>2,944,025</u>	<u>2,849,315</u>	<u>0</u>	<u>2,849,315</u>

NOTES TO THE ACCOUNTS for the year ended 30 September 2021

8. ACCUMULATED FUNDS

	Unrestricted Funds £	Restricted Funds £	TOTAL £
Balance at 1 October 2020	2,849,315		2,849,315
Net income	53,968	0	53,968
Balance at 30 September 2020	<u>2,903,283</u>	<u>0</u>	<u>2,903,283</u>

THE ISLAMIC CENTRE (MANCHESTER)

England & Wales - Charity number 327235

Accounts

THE ISLAMIC CENTRE (MANCHESTER)

ACCOUNTS FOR THE YEAR ENDED

30TH SEPTEMBER 2020

Charity No : 327235

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3	Statement of Trustees' responsibilities for the accounts
4	Independent review
5	Statement of Financial Activities
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TRUSTEES AND PROFESSIONAL ADVISORS

TRUSTEES:

- A Dr. Haytham Al Khaffaf
- B Mr. Fawazi Haffar
- C Mr. Mohammad Keir El- Khyat
- D Mr Imad Al-Salam
- E Mr Mustafa Alkhaddar
- F Dr Abdul-Salam Bara

REGISTERED OFFICE:

- A Didsbury Mosque
- B 271 Burton Road
- C West Didsbury
- D Manchester M20 2WA

BANKERS:

- A National Westminster Bank plc
- B 699 Wilmslow Road
- C Didsbury
- D Manchester M20 6NW

ACCOUNTANTS:

- A Zaheer & Company
- B Chartered Certified Accountants
- C And Registered Auditors
- D 63 Kingsway
- E Burnage
- F Manchester
- G M19 2LL

TRUSTEES REPORT

STATUS

The Islamic Centre (Manchester) is a registered charity under the charity number 327235. It has no taxable activities and is therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditures incurred.

INTRODUCTION

The centre provides its services for the community in the south of Manchester. Facilities of the centre are open to the public all day. It caters for prayers and other community needs for the Muslims of the area.

Classes: 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 centers activities.

Public Relations: The centre has also been active in liasing with Manchester City Council and Greater Manchester Police. Local MP has his surgery organised at the centre every second Saturday of the month.

Web Site: We have developep our own website which provides information about the centre.
www.didsburymosque.com.

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

(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 centre is open later than usual and there is a special iftar for Non Muslims and neighbours. The neighbours will be informed and appropriate parking measures and security is put in place to avoid parking problems.

(c) Eid: 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 more than one prayers.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare statements of accounts for each financial 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 reasonable and prudent
- * prepare the financial statements on the going concern basis unless it is in appropriate to presume that the trust will continue to operate.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Audit) Regulations 1995 and FRS 102 SORP.

Trustee

Mohammad Keir Khyat

Date :

INDEPENDENT EXAMINERS REPORT ON THE ACCOUNTS

Report to the Trustees of The Islamic Centre (Manchester) registered charity number 327235 for the accounts per year ended 30th September 2020 set out on pages 5 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity;s trustees you are responsible for the preparation of the accounts; you consider that the Audit requirement of section 43 (a) of the Charities Act 1993 (the act) does not apply. It is our responsibility to state, on the basis of procedures specified in the general directions given by the Charity Commissioners under section 43 (7)(b) of the Act, whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINERS REPORT

Our 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 EXAMINERS STATEMENT

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

(1) Which gives us 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

(1) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Mr F Zaheer

Zaheer & Company
Chartered Certified Accountants
And Registered Auditors
63 Kingsway
Burnage
Manchester M19 2LL

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 September 2020

	Notes	2020		2019	
		£	£	£	£
		Restricted	Unrestricted	Restricted	Unrestricted
INCOME AND EXPENDITURE					
INCOME AND ENDOWMENTS					
Donations and legacies	7		228,834		266,383
Other income	7a		261,014		238,001
		0	489,848	0	504,384
EXPENDITURE ON :					
Expenditure on charitable activities	7		443,220		306,305
Analysis of support costs	7		87,370		78,539
		0	530,590	0	384,844
TOTAL EXPENDITURE					
NET INCOME (EXPENDITURE)			(40,742)		119,540
TOTAL FUNDS BROUGHT FORWARD			2,890,057		2,770,517
TOTAL FUND CARRIED FORWARD		0	2,849,315	0	2,890,057

BALANCE SHEET AS AT 30TH SEPTEMBER 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible Assets	3	2,537,614	2,523,166
CURRENT ASSETS			
Debtors and prepayment	4	53,000	43,802
Cash at bank and in hand	5	272,473	333,911
		<u>325,473</u>	<u>377,713</u>
CREDITORS : Amounts falling due within one year	6	<u>13,772</u>	<u>10,822</u>
NET CURRENT ASSETS		311,701	366,891
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>2,849,315</u></u>	<u><u>2,890,057</u></u>
CAPITAL AND RESERVES			
General funds	8	2,849,315	2,890,057
Restricted funds	8	0	0
		<u><u>2,849,315</u></u>	<u><u>2,890,057</u></u>

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

Trustees

Mohammad Keir Khyat

Date :

NOTES TO THE ACCOUNTS

For the year ended 30 September 2020

ACCOUNTING POLICIES

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance With Recommended Accounting Practice 2015', (FRS 102 SORP), 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 FRSSE SORP 2015 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.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is mainly dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing of donations.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of Statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly , and others are apportioned on an appropriate basis.

NOTES TO THE ACCOUNTS

For the year ended 30 september 2020

3. TANGIBLE FIXED ASSETS

COST	Land and Buildings £	Fixtures and Fittings £	TOTAL £
At 1 October 2019	2,478,219	173,043	2,651,262
Additions	17,450	4,399	21,849
At 30 September 2020	<u>2,495,669</u>	<u>177,442</u>	<u>2,673,111</u>
DEPRECIATION			
At 1st October 2019		128,096	128,096
Charge for the year		7,401	7,401
At 30th September 2020	<u>0</u>	<u>135,497</u>	<u>135,497</u>
NET BOOK VALUE			
At 30th September 2020	<u>2,495,669</u>	<u>41,945</u>	<u>2,537,614</u>
At 30th September 2019	<u>2,478,219</u>	<u>44,947</u>	<u>2,523,166</u>

4. DEBTORS AND PREPAYMENTS

	2020	2019
Other Debtors	-	802
Loans to other charities	53,000	43,000
	<u>53,000</u>	<u>43,802</u>

5. CASH AT BANK AND IN HAND

	2020	2019
Cash at bank	272,055	333,364
Cash in hand	418	547
	<u>272,473</u>	<u>333,911</u>

6. CREDITORS

	2020	2019
Amounts falling due within one year :-		
Other taxes & social security costs	2,950	-
Accruals and creditors	822	822
Loans	10,000	10,000
	<u>13,772</u>	<u>10,822</u>

NOTES TO THE ACCOUNTS for the year ended 30 september 2020

7. ANALYSIS OF INCOME AND EXPENDITURE

INCOME AND ENDOWMENTS	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Donations and legacies	196,968		196,968	266,383		266,383
Gift aid	31,866		31,866	-		-
	<u>228,834</u>	<u>0</u>	<u>228,834</u>	<u>266,383</u>	<u>0</u>	<u>266,383</u>
Expenditure On charitable activities						
Volunteer expenses	-		-	1,105		1,105
Exhibition Expenses	836		836	2,187		2,187
Heat& light	19,460		19,460	7,830		7,830
Rent and rates	4,448		4,448	5,130		5,130
Repairs and Renewals	46,468		46,468	25,827		25,827
Licence fees and subscriptions	1,555		1,555	150		150
Telephone & SMS messaging	3,165		3,165	2,677		2,677
Pensions	6,940		6,940	2,666		2,666
Staff cost	30,014		30,014	101,510		101,510
Wages & Salaries	330,333		330,333	157,223		157,223
	<u>443,220</u>	<u>0</u>	<u>443,220</u>	<u>306,305</u>	<u>0</u>	<u>306,305</u>

7. ANALYSIS OF INCOME AND EXPENDITURE (continued)

Analysis of support costs

Analysis of support costs	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Accountancy & payroll cost	2,265		2,265	1,062		1,062
Donations	18,001		18,001	-		-
Bank Charges	1,503		1,503	2,163		2,163
Streamline charges	1,480		1,480	918		918
School uniform	-		-	120		120
Printing ,stationery and books	6,854		6,854	7,138		7,138
Website & computer maintenance	775		775	468		468
Gifts and school party	300		300	947		947
Youth activities	7,462		7,462	526		526
Insurance	7,394		7,394	10,269		10,269
Professional fees	10,748		10,748	4,555		4,555
Cleaning & waste disposal	6,508		6,508	5,192		5,192
Health and safety	2,002		2,002	60		60
Onsite security	100		100	4,375		4,375
Alarm and security	3,877		3,877	-		-
Food,Travel & Subsistance	8,710		8,710	19,535		19,535
Training	1,610		1,610	-		-
Sundry expenses	380		380	13,280		13,280
Depreciation	7,401		7,401	7,931		7,931
	<u>87,370</u>	<u>0</u>	<u>87,370</u>	<u>78,539</u>	<u>0</u>	<u>78,539</u>

7a-Non-Trading Income

Rent receivable	109,793	-	109,793	102,213		102,213
School fees	40,615	-	40,615	104,667		104,667
Sundry Income	10,585	-	10,585	19,420		19,420
JRS Grant	96,608	-	96,608	-		-
Hall hire	3,413	-	3,413	11,701		11,701
	<u>261,014</u>	<u>0</u>	<u>261,014</u>	<u>238,001</u>	<u>0</u>	<u>238,001</u>
NET INCOME (EXPENDITURE)	<u>(40,742)</u>	<u>0</u>	<u>(40,742)</u>	<u>119,540</u>	<u>0</u>	<u>119,540</u>
TOTAL FUNDS BROUGHT FORWARD	2,890,057	0	2,890,057	2770517	0	2,770,517
TOTAL FUNDS CARRIED FORWARD	<u>2,849,315</u>	<u>0</u>	<u>2,849,315</u>	<u>2,890,057</u>	<u>0</u>	<u>2,890,057</u>

NOTES TO THE ACCOUNTS for the year ended 30 September 2020

8. ACCUMULATED FUNDS

	Unrestricted Funds £	Restricted Funds £	TOTAL £
Balance at 1 October 2019	2,890,057		2,890,057
Net income	(40,742)	0	(40,742)
Balance at 30 September 2020	<u>2,849,315</u>	<u>0</u>	<u>2,849,315</u>