

CENTRAL MOSQUE ROCHDALE

England & Wales · Charity number 1054999

Details

Other names NEW IDARA TALEEM-UL-ISLAM LIMITED

Status Registered

Legal form Charitable company

Company number [03152634](#)

Registered 1996-04-30

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

Contact

Address Castlemere Community Centre
Tweedale Street
Rochdale
OL11 1HH

Phone 01706645200

Email MALIK@CASTLEMERE.ORG.UK

Activities

Objects: 1)THE ADVANCEMENT OF THE ISLAMIC FAITH.2)TO PROVIDE,IN THE INTERESTS OF SOCIAL WELFARE,FACILITIES FOR RELIGIOUS EDUCATION AND COMMUNITY,SOCIAL AND RECREATIONAL ACTIVITIES FOR PERSONS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH,AGE INFIRMITY OR DISABLEMENT,POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES

Activities: TO BUILD, OWN AND OPERATE A MOSQUE IN ROCHDALE

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** ROCHDALE,GREATER MANCHESTER
- Rochdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£335,101	£413,949	-	-
2024-03-31	£478,350	£383,661	-	-
2023-03-31	£384,172	£283,462	-	-
2022-03-31	£271,387	£235,878	-	-
2021-03-31	£277,405	£238,308	-	-

Trustees

Name	Role	Appointed
HAFIZ ABDULMALIK		
Mohammad Ahsan UI Haq		2020-02-04
Mohammad Anwar		2020-02-04
Mohammad Arshad		2020-02-04
Mohammed Azhar Zouq		2023-01-25
YASIR PATEL		2024-02-26
ZAFAR IQBAL		

CENTRAL MOSQUE ROCHDALE

England & Wales - Charity number 1054999

Accounts

Central Mosque Rochdale

(Company Limited by Guarantee)

Report and financial statements

For the year ended 31 March 2025

CENTRAL MOSQUE ROCHDALE

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CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102)

Reference and administrative information

Charity Name	Central Mosque Rochdale
Charity Registration Number	1054999
Legal Status	Company Limited by Guarantee and Registered Charity
Governing Document	Memorandum and Articles of Association
Date of Incorporation	30 January 1996
Principal Office	Mere Street Rochdale OL11 1HJ

Trustees

The trustees who served during the year and up to the date of this report were:

Mohammad Anwar
Mohammad Arshad
Zafar Iqbal
Hafiz Abdulmalik
Mohammad Ahsan UI Haq
Mohammed Azhar Zouq
Yasir Patel

Bankers

Lloyds Bank
Rochdale (309711) Branch
BX1 1LT

Accountants and Independent Examiners

H&A Consultancy Services Ltd
Lower Ground Front
185 Audley Range
Blackburn
Lancashire
BB1 1TH

Investment Powers

The Charity's powers of investment are governed by its Memorandum and Articles of Association

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2025

Structure, Governance and Management

Central Mosque Rochdale (CMR) is constituted as a Company Limited by Guarantee registered with the Charities Commission (1054999). It is governed by Memorandum and Articles of Association and is regulated by the Charity Commission for England and Wales. The trustees are responsible for the overall governance, strategic direction, and financial oversight of the charity.

The trustees delegate day-to-day operational management to a Management Committee. The committee oversees the delivery of services, staffing, safeguarding, health and safety, and community engagement. Trustee and management meetings are held regularly throughout the year to review performance, risks, and strategic priorities.

Trustees are appointed in accordance with the governing document and receive appropriate induction and ongoing guidance to enable them to fulfil their responsibilities effectively.

Policies

a) Reserves

Currently then majority of CMR's reserves are represented by then functional property. It is the trustees' intention to build up free reserves in CMR to enable it to expand its operations in future.

b) Investments

The trustees have the power to invest in assets as they see fit. Currently there are insufficient surplus funds for any long-term investments to be made.

c) Risk review

All significant activities undertaken are subject to a risk review as part of the initial activity assessment and implementation. Major risks are identified and ranked in terms of their potential impact and likelihood, with trustees reviewing and where required establishing new systems to mitigate those risks.

Public benefit

The trustees have considered the Charity Commission guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Objectives and Activities

Charitable Objects

The principal objectives of Central Mosque Rochdale are:

- the advancement of the Islamic faith
- to provide, in the interests of social welfare, facilities for religious education and community, social and recreational activities for persons who have need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit. All activities undertaken by CMR are directed toward providing clear benefit to the Muslim community and the wider public of Rochdale and surrounding areas through religious, educational, and social services.

Activities and Achievements During the Year

Central Mosque Rochdale has now been operating for over twenty-five years and continues to be one of the largest and busiest mosques in the North West. The mosque serves as a central hub for worship, education, welfare, and community engagement. Average attendance at Friday (Jumu'ah) prayers exceeds 1,500 worshippers, while daily congregational prayers attract an average of over 350 congregants per salah. CMR has established itself as a trusted institution delivering a wide range of services from its principle site and its two satellite centres.

Core Religious Services:

- Five daily congregational prayers
- Weekly Jumu'ah prayers
- Arabic and Qur'an classes for children from the age of four
- Educational and religious classes for adults
- Dars-e-Qur'an, Hadith, and Tafseer programmes
- Nikkah services
- Funeral and burial services
- Advice and counselling support

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2025

Prayers (Salah)

The Mosque employs four full-time and two part-time Imams. The Senior Imam and Khateeb, Mufti Zaid Mohammed, oversees worship and education provision and leads the weekly Jum'ah prayer. Duties at weekends are shared among the Imams to ensure continuity of service.

Education and Learning

Children's Education (Maktab and Hifz)

CMR provided structured Islamic education to approximately 450 children through its Maktab programme. A dedicated team of tutors delivered a carefully designed syllabus covering Qur'anic studies, Islamic studies, and character development. The Hifz programme continued to thrive, with a growing number of students memorising the Qur'an under qualified supervision.

Adult Education

Regular classes for adult men and women were held throughout the year, including Qur'an study, Hadith, Tafseer, and practical Islamic guidance. Attendance remained strong, reflecting the ongoing demand for lifelong learning within the community.

Services for Sisters

CMR remained committed to providing inclusive facilities and programmes for women. Separate prayer facilities were maintained, and regular classes and study circles were delivered throughout the week. Attendance for women's programmes exceeded 150 participants across multiple sessions.

Community Services and Welfare

Funeral and Burial Services

Central Mosque Rochdale is a key member of the Rochdale Council of Mosques (RCM) and plays a leading role in providing funeral and burial services. These services are widely used by communities in Rochdale and neighbouring areas.

During the year, the new mortuary facility was completed and brought into full use, providing state of the art, modern facilities for funeral rites and communal space for bereaved families. Through RCM, CMR continues to work with Rochdale Borough Council to provide out-of-hours burial services, including weekends, with plans to extend provision across the North West.

Advice, Counselling, and Social Support

The mosque provided informal advice, counselling, and signposting services to individuals and families facing personal, financial, or social challenges. These services remain an important element of CMR's community support role.

Community Facilities

The fully equipped Community Centre continued to host a wide range of activities, including:

- Multi-purpose halls for events, training, and youth activities
- Educational tuition (English, Maths, Urdu, and other subjects)
- Recreational and social programmes for all age groups

Satellite Centres

To meet growing demand, Central Mosque Rochdale continued to operate and develop satellite centres serving local neighbourhoods:

Darul Ilm – Merefield Street

This centre operated successfully throughout the year, hosting Maktab classes primarily for boys and relieving pressure on the principle Mosque site.

Darul Ilm – Ashfield Road

The Ashfield Road centre continued daily prayer services, with Maktab provision expanding further during the year to serve local families.

Nuqtah Primary School

This year, CMR proudly launched its new Primary School initiative at the Ashfield Road site with the opening of Nuqtah Primary School. The school has been established to provide a clear and nurturing progression route for children who are already thriving in the Nursery and Reception provision at the Castlemere Community Centre.

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2025

By building on the strong foundations developed in the early years, Nuqtah Primary School ensures continuity of learning, a familiar ethos, and a supportive environment that enables pupils to grow academically, socially, and emotionally as they move into primary education.

Future Plans and Development

The trustees remain committed to the long-term development of a comprehensive “One Stop Shop” model integrating worship, education, and community services. Key priorities for the coming years include:

- Continued planning and development of the new Education Centre
- Enhancing youth engagement and safeguarding provision
- Improving digital communication and community outreach
- Strengthening governance, policies, and volunteer development

Financial Review

The trustees confirm that the charity remained financially stable during the year. Income was primarily derived from donations, fundraising activities, and community contributions. Expenditure was focused on staffing, utilities, maintenance, education, and community services. Adequate reserves are maintained in line with the charity’s reserves policy to ensure financial sustainability and continuity of services.

Risk Management

The trustees have reviewed the major risks facing the charity and have implemented appropriate systems and controls to mitigate these risks, including financial controls, safeguarding policies, health and safety procedures, and insurance cover.

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2025

Statement of Director's Responsibilities

The directors are responsible for the preparing the directors' report and the financial statements in accordance with applicable law and regulations.

The Board of Trustees is charged under charity and corporate law to prepare the Trustee's Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards, including FRS102

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and its financial position at the end of the year. Best practice includes:

- Selecting suitable accounting policies and applying them consistently
- Making judgements that are reasonable and prudent
- Stating whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures from those being disclosed and explained in the financial statements
- Preparing the financial statements on the *going concern* basis unless it is inappropriate to presume that the Charity will continue in operation
- Keeping proper accounting records which disclose with proper accuracy, at any time, the financial position of the Charity. They must also enable the Trustees to ensure that the financial statements comply with the requirements of the Charities Act 2011, the applicable Charities (accounts and reports) regulations and the provisions of the Memorandum and Articles of Association
- Safeguarding the assets of the Charity by taking reasonable steps in the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware

- there is no relevant information of which the charitable company's independent examiner is unaware ; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the company's accountants are aware of the information.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Signed on behalf of the board of directors

Mohammad Arshad
Director

Zafar Iqbal
Director

19 December 2025

CENTRAL MOSQUE ROCHDALE

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CENTRAL MOSQUE ROCHDALE

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Financial Accountants.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

H&A Consultancy Services Ltd
Lower Ground Front
185 Audley Range
Blackburn
Lancashire
BB1 1TH

19 December 2025

CENTRAL MOSQUE ROCHDALE

STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2025

	<u>Total Funds</u> <u>Year Ended</u> <u>31 March</u> <u>2025</u> £	<u>Total Funds</u> <u>Year Ended</u> <u>31 March</u> <u>2024</u> £
<u>Income and expenditure</u>		
<u>Incoming resources:-</u>		
Donations and gifts	185,063	342,715
Charitable Activities	135,390	102,518
Gift Aid	8,589	21,963
Interest received	93	2,030
Activities for generating funds: -		
Goods sold	4,765	6,605
Rent received	1,200	2,520
	<hr/>	<hr/>
Total incoming resources	335,101	478,350
	<hr/>	<hr/>
<u>Resources expended:-</u>		
Costs of goods sold	3,964	8,126
Cost of operating the Mosque	2 409,025	374,635
Governance costs	3 960	900
	<hr/>	<hr/>
Total resources expended	413,949	383,661
	<hr/>	<hr/>
Net surplus/(deficit) for the year	(78,848)	94,690
Fund Balances brought forward 1 April 2024	1,409,320	1,314,630
	<hr/>	<hr/>
Fund Balances Carried Forward 31 March 2025	1,330,472	1,409,320
	<hr/> <hr/>	<hr/> <hr/>

All the funds received by the charity were unrestricted.

CONTINUING OPERATIONS

None of the company's activities were acquired or discontinued during the above two financial years

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the profit or loss for the above two financial year

The Notes on Pages 9 to 12 for part of the accounts.

CENTRAL MOSQUE ROCHDALE

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025	2024
		£	£
<u>FIXED ASSETS</u>			
Tangible assets	5	1,649,486	1,610,011
<u>CURRENT ASSETS</u>			
Stock		550	550
Debtors and Prepayments	6	-	-
Cash at bank and in hand		44,167	872,544
		<u>44,717</u>	<u>873,094</u>
<u>CREDITORS</u>			
Amounts falling due within one year	7	(3,278)	(1,531)
		<u>41,439</u>	<u>871,562</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,690,925	2,481,573
<u>CREDITORS</u>			
Amounts falling due after more than one year	8	(360,453)	(1,072,253)
		<u>1,330,472</u>	<u>1,409,320</u>
<u>FUNDED BY:-</u>			
Unrestricted funds		1,330,472	1,409,320
		<u>1,330,472</u>	<u>1,409,320</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors on 19 December 2025 and were signed on its behalf by

Mohammad Arshad
Director

Zafar Iqbal
Director

Company Registration No: **03152634**

CENTRAL MOSQUE ROCHDALE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

Basis of Accounting

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

Cash flow

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 'Cash flow statements'.

Income

The accounts include income on the following basis:-

Voluntary income, including donations, when received by the charity.
All other income is accounted for on an accruals basis.

Expenditure

All the expenditure is accounted for on an accruals basis.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:-

Fixtures & Fittings	- 20% on cost
Buildings	- 2% on cost

No depreciation is provided on the estimated land value included in cost.

Stock

Stocks of goods held for resale are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items

Taxation

The company is a registered charity and as such is entitled to the exemption from tax to the extent that the income received falls within section 505 I.C.T.A 1988 and section 256 C.G.T.A 1992 and is applied to charitable purposes only.

CENTRAL MOSQUE ROCHDALE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2	<u>COST OF OPERATING THE MOSQUE</u>	<u>Year ended</u> <u>31 March</u> <u>2025</u> £	<u>Year ended</u> <u>31 March</u> <u>2024</u> £
	Salaries & teachers expenses	255,035	205,962
	Heat, Light and Water	45,553	62,120
	Repairs	27,187	37,877
	Motor and travel	445	-
	Insurances	8,259	5,340
	Telephone and stationery	1,963	1,178
	Cleaning and sundries	9,626	6,751
	Professional fees	11,047	12,154
	Bank charges	1,075	786
	Depreciation	48,835	42,466
		409,025	374,635
3	<u>GOVERNANCE</u>	<u>Year ended</u> <u>31 March</u> <u>2025</u> £	<u>Year ended</u> <u>31 March</u> <u>2024</u> £
	Accountancy	960	900
4	<u>STAFF COSTS</u>	<u>Year ended</u> <u>31 March</u> <u>2025</u> £	<u>Year ended</u> <u>31 March</u> <u>2024</u> £
	Salaries and wages	88,406	115,358
	Social security	17,990	7,705
	Teachers Expenses	148,639	82,900
		255,035	205,962

An average of 5 full-time and 4 part-time members of staff were employed during the year.

No member of staff earned £60,000 or more per annum.

None of the trustees received any remuneration, nor were any expenses reimbursed during the year (£2024 - £nil)

5	<u>TANGIBLE FIXED ASSETS</u>		
	<u>Land and</u> <u>Buildings</u>	<u>Fixtures,</u> <u>Fittings &</u> <u>Equipment</u>	<u>Total</u>
	£	£	£
Cost			
At 1 April 2024	2,120,265	203,045	2,323,310
Additions	86,426	1,885	88,310
At 31 March 2025	2,206,691	204,929	2,411,620
Depreciation			
At 1 April 2024	536,131	177,168	713,299
Charge for year	39,851	8,984	48,835
At 31 March 2025	575,982	186,152	762,134

CENTRAL MOSQUE ROCHDALE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

<u>Net book values</u>			
At 31 March 2025	<u>1,630,709</u>	<u>18,777</u>	<u>1,649,486</u>
At 31 March 2024	<u>1,584,134</u>	<u>25,876</u>	<u>1,610,011</u>

The fixtures and fittings all relate to items included in the mosque and are consequently used for charitable purposes.

6	<u>DEBTORS</u>	2025	2024
		£	£
	Prepayments and accrued income	-	-
		<u>-</u>	<u>-</u>

7	<u>CREDITORS - Amounts falling due within one year</u>	2025	2024
		£	£
	Accruals	3,278	1,531
		<u>3,278</u>	<u>1,531</u>

8	<u>CREDITORS - Amounts falling due after more than one year</u>	2025	2024
		£	£
	Other loans	360,453	1,072,253
		<u>360,453</u>	<u>1,072,253</u>

The loans are unsecured.

9	<u>CONTINGENT LIABILITIES</u>
	There are no contingent liabilities of a material amount for which provision has not been made in the accounts

10	<u>DIRECTORS REMUNERATION AND EXPENSES - Related party transactions</u>
	No remuneration was paid to any person who was a director of the charity. No expenses have been reimbursed to directors. There were no related party transactions. Although the directors benefited from the charity, as members of the general public they received no preferential rights or benefits.

CENTRAL MOSQUE ROCHDALE

TRADING ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	<u>Year ended 31</u> <u>March 2025</u> £	<u>Year ended 31</u> <u>March 2024</u> £
<u>Income</u>		
General donations	185,063	342,715
School fees	135,390	102,518
Gift aid	8,589	21,963
Interest received	93	2,030
Fundraising activities	4,765	6,605
Rent received	1,200	2,520
	<hr/>	<hr/>
	335,101	478,350
Less cost of goods sold	(3,964)	(8,126)
	<hr/>	<hr/>
	331,137	470,224
<u>Deduct overhead expenses:-</u>		
<u>Direct charitable expenditure:-</u>		
Wages and teacher expenses	255,035	205,962
Heat, light and water	45,553	62,120
Repairs	27,187	37,877
Motor and travel	445	-
Insurance	8,259	5,340
Telephone, stationery and printing	1,963	1,178
Cleaning and sundries	9,626	6,751
Professional fees	11,047	12,153
Bank charges	1,075	786
Depreciation	48,835	42,466
	<hr/>	<hr/>
	409,025	374,635
<u>Governance costs</u>		
Accountancy	960	900
	<hr/>	<hr/>
	960	900
	<hr/>	<hr/>
Net excess of expenditure over income	(78,848)	94,690
	<hr/> <hr/>	<hr/> <hr/>

CENTRAL MOSQUE ROCHDALE

England & Wales - Charity number 1054999

Accounts

Central Mosque Rochdale

(Company Limited by Guarantee)

Report and financial statements

For the year ended 31 March 2024

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CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102)

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	Central Mosque Rochdale
Charity Registration Number	1054999
Principal Office	Mere Street Rochdale OL11 1HJ

BOARD OF TRUSTEES

Mohammad Anwar
Mohammad Arshad
Zafar Iqbal
Hafiz Abdulmalik
Mohammad Ahsan UI Haq
Mohammed Azhar Zouq
Yasir Patel (appointed 26 February 2024)

BANKERS

Lloyds Bank
Rochdale (309711) Branch
BX1 1LT

ACCOUNTANTS AND INDEPENDENT EXAMINERS

H&A Consultancy Services Ltd
Lower Ground Front
185 Audley Range
Blackburn
Lancashire
BB1 1TH

INVESTMENT POWERS

The Charity's powers of investment are governed by its Memorandum and Articles of Association

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE , GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

Central Mosque Rochdale (CMR) is constituted as a Company Limited by Guarantee registered with the Charities Commission (1054999). It is governed by Memorandum and Articles of Association. The Company was incorporated the 30th day of January 1996 with the registration number 03152634.

The vision of CMR to be a lead organisation in meeting the religious and community needs of Rochdale's Muslim communities.

ORGANISATIONAL STRUCTURE

The trustees are responsible for the general control and management of the Charity. The trustees give their time on a voluntary basis and receive no remuneration or any other financial benefits.

The trustees have appointed a Management Committee to deal with the day-to-day running of the Charity and the implementation of services. Meetings are held on a monthly basis, which involve the trustees as well as the committee members.

The Satellite Centres

Central Mosque Rochdale has developed two new satellite centres to accommodate the growing needs of the community it serves. The new centres are dedicated to serving the locality only, whereas the main activities will continue to be held at the Central Mosque Rochdale. These centres are:

Darul Ilm – Merefield Street

Darul ILM is now in its 16th year of full operation. All boys Maktab classes are held at this centre.

Darul Ilm - ASHFILED ROAD

The Centre is fully refurbished and being used for daily prayers, education and communal uses. The Centre is dedicated primarily for ladies and the Maktab classes for girls take place at this centre.

POLICIES

a) Reserves

Currently then majority of CMR's reserves are represented by then functional property. It is the trustees' intention to build up free reserves in CMR to enable it to expand its operations in future.

b) Investments

The trustees have the power to invest in assets as they see fit. Currently there are insufficient surplus funds for any long-term investments to be made.

c) Risk review

All significant activities undertaken are subject to a risk review as part of the initial activity assessment and implementation. Major risks are identified and ranked in terms of their potential impact and likelihood, with trustees reviewing and where required establishing new systems to mitigate those risks.

PUBLIC BENEFIT

The trustees have considered the Charity Commission guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

OBJECTIVES AND ACTIVITIES

MAIN OBJECTS

• By taking all legitimate and honourable steps in conformity with the principles of Islam to raise funds for building a Mosque in Rochdale, Greater Manchester, and to build a Mosque or Mosques in Rochdale and in any other place or places and to purchase, hold and own or take on lease any property in Rochdale and elsewhere, and to alter, repair, reconstruct and maintain and use the same as a Mosque or Mosques which shall be dedicated to the promotion of and to facilitate prayer and religious worship in accordance with the beliefs or creed and rules of conduct of Central Mosque Rochdale.

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2024

• To provide, in the interests of social welfare, facilities for religious education and community, social and recreational activities for persons who have need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances with the object of improving their conditions of life.

ACTIVITIES AND ACHIEVEMENTS

The CMR has now been operating for over twenty-five years. It's one of the largest, certainly the busiest, Masjid in the Northwest. The Friday congregation averages over 1500 whilst the daily prayer attendance averages over 350 congregants per Salah (prayer). CMR has established itself as a leader, delivering almost all the needs of the local Muslim community from one platform.

The current services on offer include:

- 5 times daily Salah
- Juma' Salah
- Arabic / Qur'an classes for children from the age of 4
- Classes for Adults
- A complete Funeral/Burial service
- Nikkah service
- Dars e Qur'an, Hadeeth & Tafseer
- Advice & Counselling

CMR is an integral and active part of the umbrella body Rochdale Council of Mosques and partakes in its all strategic and operational activities.

DETAILS OF EXISTING ACTIVITIES

1. EDUCATION

CMR runs educational classes for adults and children from the age of 4 years. Adult classes, both male and female, are run after Zuhr Salah and weekends, whilst the Maktab classes are accommodated in the evenings. All tutors and Imams are bi-lingual and fully qualified.

2. PRAYERS (SALAH)

CMR employs three full time Imams and two part time tutors. The Senior Imam and Khateeb is Mufti Zaid Mohammed, recruited from South Africa, who has the responsibility of overseeing the worship activities as well as the education provisions. As Khateeb he also has the responsibility of leading the Juma prayer with Bayan (sermon) followed by a khutba in Arabic. The weekend duties are alternated between the Imams.

3. SERVICES/FACILITIES FOR SISTERS

CMR from the initial concept has involved and facilitated services for Sisters of all ages. There is a large congregation of Sisters on Jum'a as well as Traveeh and Eid prayers. The Tuesday, Saturday and Sunday classes attract over 250 women of all ages.

4. EDUCATION FOR CHILDREN

CMR currently has around 450 children attending its Maktab. Fourteen tutors deliver a carefully designed syllabus. Since its inception hundreds of children have benefited from the Maktab education programme. A dedicated Hifz class has delivered over one hundred and twenty huffaz from this Maktab, and currently this provision has been expanded to five classes.

The CMR management committee is constantly looking at ways of improving the education being delivered through the Maktab. This year, Insha Allah, work has started on planning a new purpose-built education centre on the old Willian Street site.

5. FUNERALS AND BURIALS

CMR plays a lead role and is a founding member of the Muslim Burial Council of Rochdale (MBCR). This service is widely used by the Muslims of Rochdale and the neighbouring towns. CMR has also through MBCR secured commitment from Rochdale Borough Council for an out of hour's burial service i.e. the weekends. The new Mortuary has been completed and in full use providing a state-of-the-art facility for funeral and burial, and also communal facilities for the bereaved families will be provided from the adjoining rooms. CMR plans to extend its service to whole of the Northwest.

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2024

Proposed New Education Centre

The new Education Centre will be of modern contemporary design. The design of the proposed education centre has been carefully developed so as to reflect the need to provide high quality teaching space whilst having regard to the character and appearance of the existing surrounds.

The proposed layout needed to create a coherent sense of place by virtue of clear building lines providing clear frontage to the roads with secluded landscape areas at the rear and front. The use of building materials shall need to be considered carefully to offer respect to the area and integration with the existing surrounds.

The aim is to integrate the education centre with the existing mosque and Community Centre buildings, which have a very imposing appearance particularly on the Mere Street elevation, into a new comprehensive development of the whole site.

The development would comprise a total of three storeys, with the car park occupying the basement level. The upper two levels will provide a mixture of Teaching/Tutorial rooms, large hall, offices, staff rooms, first aid room and male/female WC's. The principal access to the Education centre will be from Mere Street with a glazed facade. The building will be fully compliant with DDA regulations. The main Hall will have the essential ancillary accommodation directly related to the main entrance, but the classrooms will be accommodated on the first and second floors of the building.

Voluntary help and gifts

The trustees are very grateful to the volunteers who helped CMR in carrying out its activities. The public has been very generous in providing donations s. Volunteers also provide assistance with events fro example funeral and burials, giving time and supplies to make them a success.

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for the preparing the directors' report and the financial statements in accordance with applicable law and regulations.

The Board of Trustees is charged under charity and corporate law to prepare the Trustee's Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards, including FRS102

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and its financial position at the end of the year. Best practice includes:

- Selecting suitable accounting policies and applying them consistently
- Making judgements that are reasonable and prudent
- Stating whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures from those being disclosed and explained in the financial statements
- Preparing the financial statements on the *going concern* basis unless it is inappropriate to presume that the Charity will continue in operation
- Keeping proper accounting records which disclose with proper accuracy, at any time, the financial position of the Charity. They must also enable the Trustees to ensure that the financial statements comply with the requirements of the Charities Act 2011, the applicable Charities (accounts and reports) regulations and the provisions of the Memorandum and Articles of Association
- Safeguarding the assets of the Charity by taking reasonable steps in the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware

- there is no relevant information of which the charitable company's independent examiner is unaware ; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the company's accountants are aware of the information.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Signed on behalf of the board of directors

Mohammad Arshad
Director

Zafar Iqbal
Director

25 November 2024

CENTRAL MOSQUE ROCHDALE

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CENTRAL MOSQUE ROCHDALE

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Financial Accountants.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

H&A Consultancy Services Ltd
Lower Ground Front
185 Audley Range
Blackburn
Lancashire
BB1 1TH

25 November 2024

CENTRAL MOSQUE ROCHDALE

STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2024

	<u>Total Funds</u> <u>Year Ended</u> <u>31 March</u> <u>2024</u> £	<u>Total Funds</u> <u>Year Ended</u> <u>31 March</u> <u>2023</u> £
<u>Income and expenditure</u>		
<u>Incoming resources:-</u>		
Donations and gifts	342,715	288,085
Charitable Activities	102,518	88,392
Gift Aid	21,963	-
Interest received	2,030	-
Activities for generating funds: -		
Goods sold	6,605	4,495
Rent received	2,520	3,200
	<hr/>	<hr/>
Total incoming resources	478,350	384,172
	<hr/>	<hr/>
<u>Resources expended:-</u>		
Costs of goods sold	8,126	2,920
Cost of operating the Mosque	2 374,635	279,762
Governance costs	3 900	780
	<hr/>	<hr/>
Total resources expended	383,661	283,462
	<hr/>	<hr/>
Net surplus/(deficit) for the year	94,690	100,709
Fund Balances brought forward 1 April 2023	1,314,630	1,213,921
	<hr/>	<hr/>
Fund Balances Carried Forward 31 March 2024	1,409,320	1,314,630
	<hr/> <hr/>	<hr/> <hr/>

All the funds received by the charity were unrestricted.

CONTINUING OPERATIONS

None of the company's activities were acquired or discontinued during the above two financial years

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the profit or loss for the above two financial year

The Notes on Pages 9 to 12 for part of the accounts.

CENTRAL MOSQUE ROCHDALE

BALANCE SHEET AS AT 31 MARCH 2024

	Note	2024	2023
		£	£
<u>FIXED ASSETS</u>			
Tangible assets	5	1,610,011	1,516,194
<u>CURRENT ASSETS</u>			
Stock		550	430
Debtors and Prepayments	6	-	-
Cash at bank and in hand		872,544	53,946
		<u>873,094</u>	<u>54,376</u>
<u>CREDITORS</u>			
Amounts falling due within one year	7	(1,531)	(1,606)
		<u>871,562</u>	<u>52,771</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,481,573	1,568,965
<u>CREDITORS</u>			
Amounts falling due after more than one year	8	(1,072,253)	(254,335)
		<u>1,409,320</u>	<u>1,314,630</u>
<u>FUNDED BY:-</u>			
Unrestricted funds		1,409,320	1,314,630
		<u>1,409,320</u>	<u>1,314,630</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors on 25 November 2024 and were signed on its behalf by

Mohammad Arshad
Director

Zafar Iqbal
Director

Company Registration No: **03152634**

CENTRAL MOSQUE ROCHDALE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES

Basis of Accounting

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

Cash flow

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 'Cash flow statements'.

Income

The accounts include income on the following basis:-

Voluntary income, including donations, when received by the charity.
All other income is accounted for on an accruals basis.

Expenditure

All the expenditure is accounted for on an accruals basis.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:-

Fixtures & Fittings	- 10% on cost
Buildings	- 2% on cost

No depreciation is provided on the estimated land value included in cost.

Stock

Stocks of goods held for resale are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items

Taxation

The company is a registered charity and as such is entitled to the exemption from tax to the extent that the income received falls within section 505 I.C.T.A 1988 and section 256 C.G.T.A 1992 and is applied to charitable purposes only.

CENTRAL MOSQUE ROCHDALE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2	<u>COST OF OPERATING THE MOSQUE</u>	<u>Year ended</u> <u>31 March</u> <u>2024</u> £	<u>Year ended</u> <u>31 March</u> <u>2023</u> £
	Salaries & teachers expenses	205,962	157,069
	Heat, Light and Water	62,120	35,564
	Repairs	37,877	34,127
	Insurances	5,340	5,183
	Telephone and stationery	1,178	1,312
	Cleaning and sundries	6,751	5,085
	Professional fees	12,154	300
	Bank charges	786	1,209
	Depreciation	42,466	39,913
		<u>374,635</u>	<u>279,762</u>

3	<u>GOVERNANCE</u>	<u>Year ended</u> <u>31 March</u> <u>2024</u> £	<u>Year ended</u> <u>31 March</u> <u>2023</u> £
	Accountancy	<u>900</u>	<u>780</u>

4	<u>STAFF COSTS</u>	<u>Year ended</u> <u>31 March</u> <u>2024</u> £	<u>Year ended</u> <u>31 March</u> <u>2023</u> £
	Salaries and wages	115,358	55,602
	Social security	7,705	7,570
	Teachers Expenses	82,900	93,898
		<u>205,962</u>	<u>157,069</u>

An average of 4 full-time and 1 part-time members of staff were employed during the year.

No member of staff earned £60,000 or more per annum.

None of the trustees received any remuneration, not were any expenses reimbursed during the year (£2023 - £nil)

5	<u>TANGIBLE FIXED ASSETS</u>	<u>Land and</u> <u>Buildings</u> £	<u>Fixtures &</u> <u>Fittings</u> £	<u>Total</u> £
	<u>Cost</u>			
	At 1 April 2023	1,983,982	203,045	2,187,027
	Additions	136,283	-	136,283
	At 31 March 2024	<u>2,120,265</u>	<u>203,045</u>	<u>2,323,310</u>
	<u>Depreciation</u>			
	At 1 April 2023	498,008	172,825	670,833
	Charge for year	38,123	4,343	42,466
	At 31 March 2024	<u>536,131</u>	<u>177,168</u>	<u>713,299</u>

CENTRAL MOSQUE ROCHDALE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

<u>Net book values</u>			
At 31 March 2024	<u>1,584,134</u>	<u>25,876</u>	<u>1,610,011</u>
At 31 March 2023	<u>1,485,974</u>	<u>30,220</u>	<u>1,516,194</u>

The fixtures and fittings all relate to items included in the mosque and are consequently used for charitable purposes.

6	<u>DEBTORS</u>	2024	2023
		£	£
	Prepayments and accrued income	-	-
		<u>-</u>	<u>-</u>

7	<u>CREDITORS - Amounts falling due within one year</u>	2024	2023
		£	£
	Accruals	1,531	1,606
		<u>1,531</u>	<u>1,606</u>

8	<u>CREDITORS - Amounts falling due after more than one year</u>	2024	2023
		£	£
	Other loans	1,072,253	254,335
		<u>1,072,253</u>	<u>254,335</u>

The loans are unsecured.

9	<u>CONTINGENT LIABILITIES</u>
	There are no contingent liabilities of a material amount for which provision has not been made in the accounts

10	<u>DIRECTORS REMUNERATION AND EXPENSES - Related party transactions</u>
	No remuneration was paid to any person who was a director of the charity. No expenses have been reimbursed to directors. There were no related party transactions. Although the directors benefited from the charity, as members of the general public they received no preferential rights or benefits.

CENTRAL MOSQUE ROCHDALE

TRADING ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	<u>Year ended 31</u> <u>March 2024</u>	<u>Year ended 31</u> <u>March 2023</u>
	£	£
<u>Income</u>		
General donations	342,715	288,085
School fees	102,518	88,392
Gift aid	21,963	-
Interest received	2,030	-
Fundraising activities	6,605	4,495
Rent received	2,520	3,200
	<hr/>	<hr/>
	478,350	384,172
Less cost of goods sold	(8,126)	(2,920)
	<hr/>	<hr/>
	470,224	381,252
<u>Deduct overhead expenses:-</u>		
<u>Direct charitable expenditure:-</u>		
Wages and teacher expenses	205,962	157,069
Heat, light and water	62,120	35,564
Repairs	37,877	34,127
Insurance	5,340	5,183
Telephone, stationery and printing	1,178	1,312
Cleaning and sundries	6,751	5,085
Professional fees	12,154	300
Bank charges	786	1,209
Depreciation	42,466	39,913
	<hr/>	<hr/>
	374,635	279,762
<u>Governance costs</u>		
Accountancy	900	780
	<hr/>	<hr/>
	900	780
	<hr/>	<hr/>
Net excess of expenditure over income	94,690	100,709
	<hr/> <hr/>	<hr/> <hr/>

CENTRAL MOSQUE ROCHDALE

England & Wales - Charity number 1054999

Accounts

Central Mosque Rochdale

(Company Limited by Guarantee)

Report and financial statements

For the year ended 31 March 2023

CENTRAL MOSQUE ROCHDALE

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CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102)

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	Central Mosque Rochdale
Charity Registration Number	1054999
Principal Office	Mere Street Rochdale OL11 1HJ

BOARD OF TRUSTEES

Mohammad Anwar
Mohammad Arshad
Zafar Iqbal
Hafiz Abdulmalik
Mohammad Ahsan UI Haq
Mohammed Azhar Zouq (appointed 25 January 2023)

BANKERS

Lloyds Bank
Rochdale (309711) Branch
BX1 1LT

ACCOUNTANTS AND INDEPENDENT EXAMINERS

H&A Consultancy Services Ltd
Lower Ground Front
185 Audley Range
Blackburn
Lancashire
BB1 1TH

INVESTMENT POWERS

The Charity's powers of investment are governed by its Memorandum and Articles of Association

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE , GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

Central Mosque Rochdale is constituted as a Company Limited by Guarantee registered with the Charities Commission. It is governed by Memorandum and Articles of Association. The Company was incorporated the 30th day of January 1996.

ORGANISATIONAL STRUCTURE

The trustees are responsible for the general control and management of the Charity. The trustees give their time on a voluntary basis and receive no remuneration or any other financial benefits.

The trustees have appointed a Management Committee to deal with the day-to-day running of the Charity and the implementation of services. Meetings are held on a monthly basis, which involve the trustees as well as the committee members.

POLICIES

a) **Reserves**

Currently the majority of the charity's reserves are represented by the functional property. It is the trustees' intention to build up free reserves in the charity to enable it to expand its area of operation in the future.

b) **Investments**

The trustees have the power to invest in such assets as they see fit. Currently there are insufficient surplus funds for any long term investments to be made.

c) **Risk review**

The major risks to which the charity is exposed, as identified by the trustees have been reviewed and systems have been established to mitigate those risks

PUBLIC BENEFIT

The trustees have considered the Charity Commission guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set

OBJECTIVES AND ACTIVITIES

MAIN OBJECTS

• By taking all legitimate and honourable steps in conformity with the principles of Islam to raise funds for building a Mosque in Rochdale Greater Manchester, and to build a Mosque or Mosques in Rochdale and in any other place or places and to purchase, hold and own or take on lease any property in Rochdale and elsewhere, and to alter, repair, reconstruct and maintain and use the same as a Mosque or Mosques which shall be dedicated to the promotion of and to facilitate prayer and religious worship in accordance with the beliefs or creed and rules of conduct of Idara Taleem-UI-Islam.

• To provide, in the interests of social welfare, facilities for religious education and community, social and recreational activities for persons who have need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances with the object of improving their conditions of life.

ACTIVITIES AND ACHIEVEMENTS

The CMR has now been operating for over thirteen years. It's one of the largest, certainly the busiest, Masjid in the North West. The Friday congregation averages over 1500 whilst the daily prayer attendance averages over 350 musallies per Salah (prayer). CMR has established itself as a leader, delivering almost all the needs of the local Muslim community from one platform.

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2023

The current services on offer include:

- 5 times daily Salah
- Juma' Salah
- Arabic / Qur'an classes for children from the age of 4
- Classes for Adults (Mon - Thu after Zuhr for Men and Tue & Sat for Women)
- A complete Funeral/Burial service with Ghusal facilities
- Nikkah service
- Dars e Qur'an, Haddeth & Tafseer
- Fully equipped Community Centre including a Health & Fitness Facility (Gym)
- Multi purpose, Multi functional Halls
- Advice & Counselling
- Sports & Activities
- Tuition ie; English, Maths, Urdu etc

DETAILS OF EXISTING ACTIVITIES

1. EDUCATION

CMR runs educational classes for adults and children from the age of 4 years. Adult classes, both male and female, are run after Zuhr Salah and weekends, whilst the Maktab classes are accommodated in the evenings. All tutors and Imams are bi-lingual and fully qualified.

2. PRAYERS (SALAH)

CMR employs three full time Imams and two part time tutors. The Senior Imam and Khateeb is Mufti Zaid Mohammed, recruited from South Africa, who has the responsibility of leading the five daily Salah from Monday to Saturday. As Khateeb he also has the responsibility of leading the Juma prayer with Bayan in both Urdu and English followed by a khutba in Arabic. The weekend duties are alternated between the Imams.

3. SERVICES/FACILITIES FOR SISTERS

CMR from the initial concept has involved and facilitated services for Sisters of all ages. There is a large congregation of Sisters on Jum'a as well as Traveeh and Eid prayers. The Tuesday, Saturday and Sunday classes attract over 150 women of all ages.

4. EDUCATION FOR CHILDREN

CMR currently has around 350 children attending its Maktab. Fourteen tutors are employed to deliver a carefully designed syllabus. Since its inception hundreds of children have benefited from the Maktab education programme. A dedicated Hifz class has delivered over a hundred hufaz from this Maktab.

The CMR management committee is constantly looking at ways of improving the education being delivered through the Maktab. This year, Insha Allah, work will start on planning a new purpose built education centre on the old Willian Street site.

5. FUNERALS AND BURIALS

CMR plays a lead role and is a founding member of the Muslim Burial Council of Rochdale (MBCR). This service is widely used by the Muslims of Rochdale and the neighbouring towns. CMR has also through MBCR secured commitment from RMBC for an out of hour's burial service. The planned new Mortuary is nearing completion. This will enable CMR to extend its service to whole of the North West,

1 The New Mosque

- Provides prayer facilities for a congregation of up to 2,000
- Office and meeting rooms
- Separate facilities for women

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2023

2 The Existing School (Castlemere Community Centre)

The building has been completely refurbished and adapted to provide the following ancillary facilities.

- A complete training suite consisting of 5 multi purpose rooms ideal for training or meetings
- Multi purpose Halls and Kitchen Facilities
- Library and Offices
- Recreational facilities for the youth and for the older people

There is also a provision for on site car parking for approximately 25 cars, together with the provision of landscaped areas, including the upgrading of Castlemere frontage onto Tweedale Street.

3 The New Education Centre

The new Education Centre is of modern contemporary design. The design of the proposed education centre has been carefully developed so as to reflect the need to provide high quality teaching space whilst having regard to the character and appearance of the existing surrounds.

The proposed layout needs to create a coherent sense of place by virtue of clear building lines providing clear frontage to the roads with secluded landscape areas at the rear and front. The use of building materials shall need to be considered carefully to offer respect to the area and integration with the existing surrounds.

The aim is to integrate the existing Community Centre and new Mosque building, which have a very imposing appearance particularly on the Tweedale Street elevation, into a new comprehensive development of the whole site. Whilst the new Mosque is very specific in its internal requirements and in the major elements of its external appearance, it is the intention to marry the new with the existing by the use of sympathetic materials, including facing terracotta brickwork and large areas of glazing with some cladding panels, for the principal elements of the architectural features.

• Detail Planning

The development would comprise a total of three storeys, with the car park occupying the basement level. The upper two levels will provide a mixture of Teaching/Tutorial rooms, large hall, offices, staff rooms and male/female WC's. The principal access to the Education centre will be from William Street with a glazed facade. The building will be fully compliant with DDA regulations. The main Hall will have the essential ancillary accommodation directly related to the main entrance but the eleven classrooms will be accommodated on the first floor of the building.

NEW SATELLITE CENTRES

Central Mosque Rochdale has developed two new satellite centres to accommodate the growing needs of the community it serves. The new centres are dedicated to serving the locality only, whereas, the main activities will continue to be held at the Central Mosque Rochdale.

DARUL ILM - MEREFIED STREET

Darul ILM is now in its sixth year of full operation. All boys Maktab classes are held at this centre.

DARUL ILM - ASHFILED ROAD

The Centre is fully refurbished and being used for daily prayers. The start of Maktab classes is December 2022.

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for the preparing the directors' report and the financial statements in accordance with applicable law and regulations.

The Board of Trustees is charged under charity and corporate law to prepare the Trustee's Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards, including FRS102

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and its financial position at the end of the year. Best practice includes:

- Selecting suitable accounting policies and applying them consistently
- Making judgements that are reasonable and prudent
- Stating whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures from those being disclosed and explained in the financial statements
- Preparing the financial statements on the *going concern* basis unless it is inappropriate to presume that the Charity will continue in operation
- Keeping proper accounting records which disclose with proper accuracy, at any time, the financial position of the Charity. They must also enable the Trustees to ensure that the financial statements comply with the requirements of the Charities Act 2011, the applicable Charities (accounts and reports) regulations and the provisions of the Memorandum and Articles of Association
- Safeguarding the assets of the Charity by taking reasonable steps in the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware

- there is no relevant information of which the charitable company's independent examiner is unaware ; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the company's accountants are aware of the information.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Signed on behalf of the board of directors

Mohammad Arshad
Director

Zafar Iqbal
Director

8 November 2023

CENTRAL MOSQUE ROCHDALE

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CENTRAL MOSQUE ROCHDALE

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Financial Accountants.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

H&A Consultancy Services Ltd
Lower Ground Front
185 Audley Range
Blackburn
Lancashire
BB1 1TH

8 November 2023

CENTRAL MOSQUE ROCHDALE

STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2023

	<u>Total Funds</u> <u>Year Ended</u> <u>31 March</u> <u>2023</u> £	<u>Total Funds</u> <u>Year Ended</u> <u>31 March</u> <u>2022</u> £
<u>Income and expenditure</u>		
<u>Incoming resources:-</u>		
Donations and gifts	288,085	184,972
Charitable Activities	88,392	80,167
Activities for generating funds: -		
Goods sold	4,495.00	3,678
Rent received	3,200	2,570
	<hr/>	<hr/>
Total incoming resources	384,172	271,387
	<hr/>	<hr/>
<u>Resources expended:-</u>		
Costs of goods sold	2,920	3,371
Cost of operating the Mosque	2	231,906
Governance costs	3	600
	<hr/>	<hr/>
Total resources expended	283,462	235,878
	<hr/>	<hr/>
Net surplus/(deficit) for the year	100,709	35,509
Fund Balances brought forward 1 April 2022	1,213,921	1,178,411
	<hr/>	<hr/>
Fund Balances Carried Forward 31 March 2023	1,314,630	1,213,920
	<hr/> <hr/>	<hr/> <hr/>

All the funds received by the charity were unrestricted.

CONTINUING OPERATIONS

None of the company's activities were acquired or discontinued during the above two financial years

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the profit or loss for the above two financial year

The Notes on Pages 9 to 12 for part of the accounts.

CENTRAL MOSQUE ROCHDALE

BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023	2022
		£	£
<u>FIXED ASSETS</u>			
Tangible assets	5	1,516,194	1,398,902
<u>CURRENT ASSETS</u>			
Stock		430	430
Debtors and Prepayments	6	-	-
Cash at bank and in hand		53,946	25,369
		<u>54,376</u>	<u>25,799</u>
<u>CREDITORS</u>			
Amounts falling due within one year	7	(1,606)	(5,445)
		<u>52,771</u>	<u>20,354</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,568,965	1,419,255
<u>CREDITORS</u>			
Amounts falling due after more than one year	8	(254,335)	(205,335)
		<u>1,314,630</u>	<u>1,213,920</u>
<u>FUNDED BY:-</u>			
Unrestricted funds		1,314,630	1,213,920
		<u>1,314,630</u>	<u>1,213,920</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors on 7 November 2023 and were signed on its behalf by

Mohammad Arshad
Director

Zafar Iqbal
Director

Company Registration No: 03152634

CENTRAL MOSQUE ROCHDALE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES

Basis of Accounting

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

Cash flow

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 'Cash flow statements'.

Income

The accounts include income on the following basis:-

Voluntary income, including donations, when received by the charity.
All other income is accounted for on an accruals basis.

Expenditure

All the expenditure is accounted for on an accruals basis.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:-

Fixtures & Fittings	- 10% on cost
Buildings	- 2% on cost

No depreciation is provided on the estimated land value included in cost.

Stock

Stocks of goods held for resale are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items

Taxation

The company is a registered charity and as such is entitled to the exemption from tax to the extent that the income received falls within section 505 I.C.T.A 1988 and section 256 C.G.T.A 1992 and is applied to charitable purposes only.

CENTRAL MOSQUE ROCHDALE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2	<u>COST OF OPERATING THE MOSQUE</u>	<u>Year ended</u> <u>31 March</u> <u>2023</u> £	<u>Year ended</u> <u>31 March</u> <u>2022</u> £
	Salaries & teachers expenses	157,069	134,386
	Heat, Light and Water	35,564	25,406
	Repairs	34,127	23,963
	Travel	-	2,348
	Insurances	5,183	4,545
	Telephone and stationery	1,312	1,311
	Cleaning and sundries	5,085	1,671
	Professional fees	300	-
	Bank charges	1,209	1,507
	Depreciation	39,913	36,768
		279,762	231,906
3	<u>GOVERNANCE</u>	<u>Year ended</u> <u>31 March</u> <u>2023</u> £	<u>Year ended</u> <u>31 March</u> <u>2022</u> £
	Accountancy	780	600
4	<u>STAFF COSTS</u>	<u>Year ended</u> <u>31 March</u> <u>2023</u> £	<u>Year ended</u> <u>31 March</u> <u>2022</u> £
	Salaries and wages	55,602	58,558
	Social security	7,570	7,278
	Teachers Expenses	93,898	68,551
		157,069	134,386

An average of 3 full-time and 2 part-time members of staff were employed during the year.

No member of staff earned £60,000 or more per annum.

None of the trustees received any remuneration, not were any expenses reimbursed during the year (£2022 - £nil)

5	<u>TANGIBLE FIXED ASSETS</u>	<u>Land and</u> <u>Buildings</u> £	<u>Fixtures &</u> <u>Fittings</u> £	<u>Total</u> £
	<u>Cost</u>			
	At 1 April 2022	1,826,777	203,045	2,029,822
	Additions	157,205	-	157,205
	At 31 March 2023	1,983,982	203,045	2,187,027
	<u>Depreciation</u>			
	At 1 April 2022	462,611	168,309	630,920
	Charge for year	35,397	4,515	39,913
	At 31 March 2023	498,008	172,825	670,833

CENTRAL MOSQUE ROCHDALE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

<u>Net book values</u>			
At 31 March 2023	<u>1,485,974</u>	<u>30,220</u>	<u>1,516,194</u>
At 31 March 2022	<u>1,364,166</u>	<u>34,735</u>	<u>1,398,902</u>

The fixtures and fittings all relate to items included in the mosque and are consequently used for charitable purposes.

6	<u>DEBTORS</u>	2023	2022
		£	£
	Prepayments and accrued income	-	-
		<u>-</u>	<u>-</u>

7	<u>CREDITORS - Amounts falling due within one year</u>	2023	2022
		£	£
	Accruals	1,606	5,445
		<u>1,606</u>	<u>5,445</u>

8	<u>CREDITORS - Amounts falling due after more than one year</u>	2023	2022
		£	£
	Other loans	254,335	205,335
		<u>254,335</u>	<u>205,335</u>

The loans are unsecured.

9	<u>CONTINGENT LIABILITIES</u>
	There are no contingent liabilities of a material amount for which provision has not been made in the accounts

10	<u>DIRECTORS REMUNERATION AND EXPENSES - Related party transactions</u>
	No remuneration was paid to any person who was a director of the charity. No expenses have been reimbursed to directors. There were no related party transactions. Although the directors benefited from the charity, as members of the general public they received no preferential rights or benefits.

CENTRAL MOSQUE ROCHDALE

TRADING ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	<u>Year ended 31</u> <u>March 2023</u>	<u>Year ended 31</u> <u>March 2022</u>
	£	£
<u>Income</u>		
General donations	288,085	184,972
School fees	88,392	80,167
Fundraising activities	4,495	3,678
Rent received	3,200	2,570
	<hr/>	<hr/>
	384,172	271,387
Less cost of goods sold	(2,920)	(3,371)
	<hr/>	<hr/>
	381,252	268,016
 <u>Deduct overhead expenses:-</u>		
<u>Direct charitable expenditure:-</u>		
Wages and teacher expenses	157,069	134,386
Heat, light and water	35,564	25,406
Repairs	34,127	23,963
Travel	-	2,348
Insurance	5,183	4,545
Telephone, stationery and printing	1,312	1,311
Cleaning and sundries	5,085	1,671
Professional fees	300	-
Bank charges	1,209	1,507
Depreciation	39,913	36,768
	<hr/>	<hr/>
	279,762	231,906
 <u>Governance costs</u>		
Accountancy	780	600
	<hr/>	<hr/>
	780	600
	<hr/>	<hr/>
Net excess of expenditure over income	100,709	35,509
	<hr/> <hr/>	<hr/> <hr/>

CENTRAL MOSQUE ROCHDALE

England & Wales - Charity number 1054999

Accounts

Central Mosque Rochdale

(Company Limited by Guarantee)

Report and financial statements

For the year ended 31 March 2022

CENTRAL MOSQUE ROCHDALE

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CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2022

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102)

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	Central Mosque Rochdale
Charity Registration Number	1054999
Principal Office	Mere Street Rochdale OL11 1HJ

BOARD OF TRUSTEES

Mohammad Anwar	Bashir Ahmed (resigned 20 September 2022)
Mohammad Arshad	Mohammed Din (resigned 30 May 2021)
Zafar Iqbal	Ghulam Qadir Zouq (resigned 31 January 2021)
Hafiz Abdulmalik	
Mohammad Ahsan UI Haq	

BANKERS

Lloyds Bank
Rochdale (309711) Branch
BX1 1LT

ACCOUNTANTS AND INDEPENDENT EXAMINERS

H&A Consultancy Services Ltd
Lower Ground Front
185 Audley Range
Blackburn
Lancashire
BB1 1TH

INVESTMENT POWERS

The Charity's powers of investment are governed by its Memorandum and Articles of Association

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE , GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

Central Mosque Rochdale is constituted as a Company Limited by Guarantee registered with the Charities Commission. It is governed by Memorandum and Articles of Association. The Company was incorporated the 30th day of January 1996.

ORGANISATIONAL STRUCTURE

The trustees are responsible for the general control and management of the Charity. The trustees give their time on a voluntary basis and receive no remuneration or any other financial benefits.

The trustees have appointed a Management Committee to deal with the day-to-day running of the Charity and the implementation of services. Meetings are held on a monthly basis, which involve the trustees as well as the committee members.

POLICIES

a) **Reserves**

Currently the majority of the charity's reserves are represented by the functional property. It is the trustees' intention to build up free reserves in the charity to enable it to expand its area of operation in the future.

b) **Investments**

The trustees have the power to invest in such assets as they see fit. Currently there are insufficient surplus funds for any long term investments to be made.

c) **Risk review**

The major risks to which the charity is exposed, as identified by the trustees have been reviewed and systems have been established to mitigate those risks

PUBLIC BENEFIT

The trustees have considered the Charity Commission guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set

OBJECTIVES AND ACTIVITIES

MAIN OBJECTS

• By taking all legitimate and honourable steps in conformity with the principles of Islam to raise funds for building a Mosque in Rochdale Greater Manchester, and to build a Mosque or Mosques in Rochdale and in any other place or places and to purchase, hold and own or take on lease any property in Rochdale and elsewhere, and to alter, repair, reconstruct and maintain and use the same as a Mosque or Mosques which shall be dedicated to the promotion of and to facilitate prayer and religious worship in accordance with the beliefs or creed and rules of conduct of Idara Taleem-UI-Islam.

• To provide, in the interests of social welfare, facilities for religious education and community, social and recreational activities for persons who have need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances with the object of improving their conditions of life.

ACTIVITIES AND ACHIEVEMENTS

The CMR has now been operating for over thirteen years. It's one of the largest, certainly the busiest, Masjid in the North West. The Friday congregation averages over 1500 whilst the daily prayer attendance averages over 350 musallies per Salah (prayer). CMR has established itself as a leader, delivering almost all the needs of the local Muslim community from one platform.

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

The current services on offer include:

- 5 times daily Salah
- Juma' Salah
- Arabic / Qur'an classes for children from the age of 4
- Classes for Adults (Mon - Thu after Zuhr for Men and Tue & Sat for Women)
- A complete Funeral/Burial service with Ghusal facilities
- Nikkah service
- Dars e Qur'an, Haddeth & Tafseer
- Fully equipped Community Centre including a Health & Fitness Facility (Gym)
- Multi purpose, Multi functional Halls
- Advice & Counselling
- Sports & Activities
- Tuition ie; English, Maths, Urdu etc

DETAILS OF EXISTING ACTIVITIES

1. EDUCATION

CMR runs educational classes for adults and children from the age of 4 years. Adult classes, both male and female, are run after Zuhr Salah and weekends, whilst the Maktab classes are accommodated in the evenings. All tutors and Imams are bi-lingual and fully qualified.

2. PRAYERS (SALAH)

CMR employs three full time Imams and two part time tutors. The Senior Imam and Khateeb is Mufti Zaid Mohammed, recruited from South Africa, who has the responsibility of leading the five daily Salah from Monday to Saturday. As Khateeb he also has the responsibility of leading the Juma prayer with Bayan in both Urdu and English followed by a khutba in Arabic. The weekend duties are alternated between the Imams.

3. SERVICES/FACILITIES FOR SISTERS

CMR from the initial concept has involved and facilitated services for Sisters of all ages. There is a large congregation of Sisters on Jum'a as well as Traveeh and Eid prayers. The Tuesday, Saturday and Sunday classes attract over 150 women of all ages.

4. EDUCATION FOR CHILDREN

CMR currently has around 350 children attending its Maktab. Fourteen tutors are employed to deliver a carefully designed syllabus. Since its inception hundreds of children have benefited from the Maktab education programme. A dedicated Hifz class has delivered over a hundred hufaz from this Maktab.

The CMR management committee is constantly looking at ways of improving the education being delivered through the Maktab. This year, Insha Allah, work will start on planning a new purpose built education centre on the old Willian Street site.

5. FUNERALS AND BURIALS

CMR plays a lead role and is a founding member of the Muslim Burial Council of Rochdale (MBCR). This service is widely used by the Muslims of Rochdale and the neighbouring towns. CMR has also through MBCR secured commitment from RMBC for an out of hour's burial service. The planned new Mortuary is nearing completion. This will enable CMR to extend its service to whole of the North West,

1 The New Mosque

- Provides prayer facilities for a congregation of up to 2,000
- Office and meeting rooms
- Separate facilities for women

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

2 The Existing School (Castlemere Community Centre)

The building has been completely refurbished and adapted to provide the following ancillary facilities.

- A complete training suite consisting of 5 multi purpose rooms ideal for training or meetings
- Multi purpose Halls and Kitchen Facilities
- Library and Offices
- Recreational facilities for the youth and for the older people

There is also a provision for on site car parking for approximately 25 cars, together with the provision of landscaped areas, including the upgrading of Castlemere frontage onto Tweedale Street.

3 The New Education Centre

The new Education Centre is of modern contemporary design. The design of the proposed education centre has been carefully developed so as to reflect the need to provide high quality teaching space whilst having regard to the character and appearance of the existing surrounds.

The proposed layout needs to create a coherent sense of place by virtue of clear building lines providing clear frontage to the roads with secluded landscape areas at the rear and front. The use of building materials shall need to be considered carefully to offer respect to the area and integration with the existing surrounds.

The aim is to integrate the existing Community Centre and new Mosque building, which have a very imposing appearance particularly on the Tweedale Street elevation, into a new comprehensive development of the whole site. Whilst the new Mosque is very specific in its internal requirements and in the major elements of its external appearance, it is the intention to marry the new with the existing by the use of sympathetic materials, including facing terracotta brickwork and large areas of glazing with some cladding panels, for the principal elements of the architectural features.

• Detail Planning

The development would comprise a total of three storeys, with the car park occupying the basement level. The upper two levels will provide a mixture of Teaching/Tutorial rooms, large hall, offices, staff rooms and male/female WC's. The principal access to the Education centre will be from William Street with a glazed facade. The building will be fully compliant with DDA regulations. The main Hall will have the essential ancillary accommodation directly related to the main entrance but the eleven classrooms will be accommodated on the first floor of the building.

NEW SATELLITE CENTRES

Central Mosque Rochdale has developed two new satellite centres to accommodate the growing needs of the community it serves. The new centres are dedicated to serving the locality only, whereas, the main activities will continue to be held at the Central Mosque Rochdale.

DARUL ILM - MEREFIED STREET

Darul ILM is now in its sixth year of full operation. All boys Maktab classes are held at this centre.

DARUL ILM - ASHFILED ROAD

The Centre is fully refurbished and being used for daily prayers. The start of Maktab classes is December 2022.

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for the preparing the directors' report and the financial statements in accordance with applicable law and regulations.

The Board of Trustees is charged under charity and corporate law to prepare the Trustee's Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards, including FRS102

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and its financial position at the end of the year. Best practice includes:

- Selecting suitable accounting policies and applying them consistently
- Making judgements that are reasonable and prudent
- Stating whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures from those being disclosed and explained in the financial statements
- Preparing the financial statements on the *going concern* basis unless it is inappropriate to presume that the Charity will continue in operation
- Keeping proper accounting records which disclose with proper accuracy, at any time, the financial position of the Charity. They must also enable the Trustees to ensure that the financial statements comply with the requirements of the Charities Act 2011, the applicable Charities (accounts and reports) regulations and the provisions of the Memorandum and Articles of Association
- Safeguarding the assets of the Charity by taking reasonable steps in the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware

- there is no relevant information of which the charitable company's independent examiner is unaware ; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the company's accountants are aware of the information.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Signed on behalf of the board of directors

Mohammad Arshad
Director

Zafar Iqbal
Director

14 December 2022

CENTRAL MOSQUE ROCHDALE

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CENTRAL MOSQUE ROCHDALE

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Financial Accountants.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

H&A Consultancy Services Ltd
Lower Ground Front
185 Audley Range
Blackburn
Lancashire
BB1 1TH

14 December 2022

CENTRAL MOSQUE ROCHDALE

STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2022

	<u>Total Funds</u> <u>Year Ended</u> <u>31 March</u> <u>2022</u> £	<u>Total Funds</u> <u>Year Ended</u> <u>31 March</u> <u>2021</u> £
<u>Income and expenditure</u>		
<u>Incoming resources:-</u>		
Donations and gifts	184,972	174,877
Charitable Activities	80,167	75,979
Government grants	-	16,474
Activities for generating funds: -		
Goods sold	3,678	7,525
Rent received	2,570	2,550
	<hr/>	<hr/>
Total incoming resources	271,387	277,405
	<hr/>	<hr/>
<u>Resources expended:-</u>		
Costs of goods sold	3,371	5,268
Cost of operating the Mosque	2 231,906	232,440
Governance costs	3 600	600
	<hr/>	<hr/>
Total resources expended	235,878	238,308
	<hr/>	<hr/>
Net surplus/(deficit) for the year	35,509	39,097
Fund Balances brought forward 1 April 2021	1,178,411	1,139,314
	<hr/>	<hr/>
Fund Balances Carried Forward 31 March 2022	1,213,920	1,178,411
	<hr/> <hr/>	<hr/> <hr/>

All the funds received by the charity were unrestricted.

CONTINUING OPERATIONS

None of the company's activities were acquired or discontinued during the above two financial years

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the profit or loss for the above two financial year

The Notes on Pages 9 to 12 for part of the accounts.

CENTRAL MOSQUE ROCHDALE

BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022	2021
		£	£
<u>FIXED ASSETS</u>			
Tangible assets	5	1,398,902	1,330,761
<u>CURRENT ASSETS</u>			
Stock		430	950
Debtors and Prepayments	6	-	-
Cash at bank and in hand		25,369	52,373
		<u>25,799</u>	<u>53,323</u>
<u>CREDITORS</u>			
Amounts falling due within one year	7	(5,445)	(5,249)
		<u>20,354</u>	<u>48,074</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,419,255	1,378,835
<u>CREDITORS</u>			
Amounts falling due after more than one year	8	(205,335)	(200,424)
		<u>1,213,920</u>	<u>1,178,411</u>
<u>FUNDED BY:-</u>			
Unrestricted funds		1,213,920	1,178,411
		<u>1,213,920</u>	<u>1,178,411</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors on 14 December 2022 and were signed on its behalf by

Mohammad Arshad
Director

Zafar Iqbal
Director

Company Registration No: 3152634

CENTRAL MOSQUE ROCHDALE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES

Basis of Accounting

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

Cash flow

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 'Cash flow statements'.

Income

The accounts include income on the following basis:-

Voluntary income, including donations, when received by the charity.
All other income is accounted for on an accruals basis.

Expenditure

All the expenditure is accounted for on an accruals basis.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:-

Fixtures & Fittings	- 10% on cost
Buildings	- 2% on cost

No depreciation is provided on the estimated land value included in cost.

Stock

Stocks of goods held for resale are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items

Taxation

The company is a registered charity and as such is entitled to the exemption from tax to the extent that the income received falls within section 505 I.C.T.A 1988 and section 256 C.G.T.A 1992 and is applied to charitable purposes only.

CENTRAL MOSQUE ROCHDALE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2	<u>COST OF OPERATING THE MOSQUE</u>	<u>Year ended</u> <u>31 March</u> <u>2022</u> £	<u>Year ended</u> <u>31 March</u> <u>2021</u> £
	Salaries & teachers expenses	134,386	122,368
	Heat, Light and Water	25,406	27,078
	Repairs	23,963	27,140
	Ancillary Costs	11,382	21,357
	Depreciation	36,768	34,498
		<u>231,906</u>	<u>232,440</u>
3	<u>GOVERNANCE</u>	<u>Year ended</u> <u>31 March</u> <u>2022</u> £	<u>Year ended</u> <u>31 March</u> <u>2021</u> £
	Accountancy	<u>600</u>	<u>600</u>
4	<u>STAFF COSTS</u>	<u>Year ended</u> <u>31 March</u> <u>2022</u> £	<u>Year ended</u> <u>31 March</u> <u>2021</u> £
	Salaries	58,558	50,946
	Social security	7,278	7,896
	Teachers Expenses	68,551	63,526
		<u>134,386</u>	<u>122,368</u>

An average of 3 full-time and 4 part-time members of staff were employed during the year.

No member of staff earned £60,000 or more per annum.

None of the trustees received any remuneration, nor were any expenses reimbursed during the year (£2021 - £nil)

5	<u>TANGIBLE FIXED ASSETS</u>	<u>Land and</u> <u>Buildings</u> £	<u>Fixtures &</u> <u>Fittings</u> £	<u>Total</u> £
	<u>Cost</u>			
	At 1 April 2021	1,724,028	200,885	1,924,913
	Additions	102,749	2,160	104,909
	At 31 March 2022	<u>1,826,777</u>	<u>203,045</u>	<u>2,029,822</u>
	<u>Depreciation</u>			
	At 1 April 2021	430,358	163,794	594,151
	Charge for year	32,253	4,515	36,768
	At 31 March 2022	<u>462,611</u>	<u>168,309</u>	<u>630,920</u>
	<u>Net book values</u>			
	At 31 March 2022	<u>1,364,166</u>	<u>34,735</u>	<u>1,398,902</u>
	At 31 March 2021	<u>1,293,671</u>	<u>37,091</u>	<u>1,330,761</u>

The fixtures and fittings all relate to items included in the mosque and are consequently used for charitable purposes.

CENTRAL MOSQUE ROCHDALE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

6	<u>DEBTORS</u>	2022	2021
		£	£
	Prepayments and accrued income	-	-
		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
7	<u>CREDITORS - Amounts falling due within one year</u>	2022	2021
		£	£
	Accruals	5,445	5,249
		<u>5,445</u>	<u>5,249</u>
		<u>5,445</u>	<u>5,249</u>
8	<u>CREDITORS - Amounts falling due after more than one year</u>	2022	2021
		£	£
	Other loans	205,335	200,424
		<u>205,335</u>	<u>200,424</u>
		<u>205,335</u>	<u>200,424</u>

The loans are unsecured.

9 **CONTINGENT LIABILITIES**

There are no contingent liabilities of a material amount for which provision has not been made in the accounts

10 **DIRECTORS REMUNERATION AND EXPENSES - Related party transactions**

No remuneration was paid to any person who was a director of the charity. No expenses have been reimbursed to directors. There were no related party transactions. Although the directors benefited from the charity, as members of the general public they received no preferential rights or benefits.

CENTRAL MOSQUE ROCHDALE

TRADING ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	<u>Year ended 31</u> <u>March 2022</u>	<u>Year ended 31</u> <u>March 2021</u>
	£	£
<u>Income</u>		
General donations	184,972	174,877
School fees	80,167	75,979
Fundraising activities	3,678	7,525
Government grants	-	16,474
Rent received	2,570	2,550
	<hr/>	<hr/>
	271,387	277,405
Less cost of goods sold	(3,371)	(5,268)
	<hr/>	<hr/>
	268,016	272,137
<u>Deduct overhead expenses:-</u>		
<u>Direct charitable expenditure:-</u>		
Wages and teacher expenses	134,386	122,368
Heat, light and water	25,406	27,078
Repairs	23,963	27,140
Insurance	4,545	4,611
Travel	2,348	-
Telephone, stationery and printing	1,311	1,854
Cleaning	1,671	3,595
Depreciation	36,768	34,498
Bank charges	1,507	599
Professional fees	-	10,699
	<hr/>	<hr/>
	231,906	232,440
<u>Governance costs</u>		
Accountancy	600	600
	<hr/>	<hr/>
	600	600
	<hr/>	<hr/>
Net excess of expenditure over income	35,510	39,097
	<hr/> <hr/>	<hr/> <hr/>

CENTRAL MOSQUE ROCHDALE

England & Wales - Charity number 1054999

Accounts

Central Mosque Rochdale

(Company Limited by Guarantee)

Report and financial statements

For the year ended 31 March 2021

CENTRAL MOSQUE ROCHDALE

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CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2021

The accounts have been prepared in accordance with the the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102)

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	Central Mosque Rochdale
Charity Registration Number	1054999
Principal Office	Mere Street Rochdale OL11 1HJ

BOARD OF TRUSTEES

Bashir Ahmed	Mohammad Anwar
Mohammed Din	Mohammad Arshad
Ghulam Qadir Zouq	Mohammad Ahsan UI Haq
Zafar Iqbal	
Hafiz Abdulmalik	

BANKERS

Lloyds Bank
Rochdale (309711) Branch
BX1 1LT

ACCOUNTANTS AND INDEPENDENT EXAMINERS

H&A Consultancy Services Ltd
Lower Ground Front
185 Audley Range
Blackburn
Lancashire
BB1 1TH

INVESTMENT POWERS

The Charity's powers of investment are governed by it's Memorandum and Articles of Association

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE , GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

Central Mosque Rochdale is constituted as a Company Limited by Guarantee registered with the Charities Commission. It is governed by Memorandum and Articles of Association. The Company was incorporated the 30th day of January 1996.

ORGANISATIONAL STRUCTURE

The trustees are responsible for the general control and management of the Charity. The trustees give their time on a voluntary basis and receive no remuneration or any other financial benefits.

The trustees have appointed a Management Committee to deal with the day-to-day running of the Charity and the implementation of services. Meetings are held on a monthly basis, which involve the trustees as well as the committee members.

POLICIES

a) Reserves

Currently the majority of the charity's reserves are represented by the functional property. It is the trustees' intention to build up free reserves in the charity to enable it to expand its area of operation in the future.

b) Investments

The trustees have the power to invest in such assets as they see fit. Currently there are insufficient surplus funds for any long term investments to be made.

c) Risk review

The major risks to which the charity is exposed, as identified by the trustees have been reviewed and systems have been established to mitigate those risks

PUBLIC BENEFIT

The trustees have considered the Charity Commission guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set

OBJECTIVES AND ACTIVITIES

MAIN OBJECTS

- By taking all legitimate and honourable steps in conformity with the principles of Islam to raise funds for building a Mosque in Rochdale Greater Manchester, and to build a Mosque or Mosques in Rochdale and in any other place or places and to purchase, hold and own or take on lease any property in Rochdale and elsewhere, and to alter, repair, reconstruct and maintain and use the same as a Mosque or Mosques which shall be dedicated to the promotion of and to facilitate prayer and religious worship in accordance with the beliefs or creed and rules of conduct of Idara Taleem-Il-Islam
- To provide, in the interests of social welfare, facilities for religious education and community, social and recreational activities for persons who have need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances with the object of improving their conditions of life.

ACTIVITIES AND ACHIEVEMENTS

The CMR has now been operating for over thirteen years. It's one of the largest, certainly the busiest, Masjid in the North West. The Friday congregation averages over 1500 whilst the daily prayer attendance averages over 350 musallies per Salah (prayer). CMR has established itself as a leader, delivering almost all the needs of the local Muslim community from one platform.

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

The current services on offer include:

- 5 times daily Salah
- Juma' Salah
- Arabic / Qur'an classes for children from the age of 4
- Classes for Adults (Mon - Thu after Zuhr for Men and Tue & Sat for Women)
- A complete Funeral/Burial service with Ghusal facilities
- Nikkah service
- Dars e Qur'an, Haddeth & Tafseer
- Fully equipped Community Centre including a Health & Fitness Facility (Gym)
- Multi purpose, Multi functional Halls
- Advice & Counselling
- Sports & Activities
- Tuition ie; English, Maths, Urdu etc

DETAILS OF EXISTING ACTIVITIES

1. EDUCATION

CMR runs educational classes for adults and children from the age of 4 years. The classes for male adults are run from Monday to Friday after Zuhr Salah. Two days are dedicated to teaching Qur'an and two days for Fiqh and Masail. There is special arrangement for the sisters, with classes running on Tuesday and Saturday mornings from 10am till 1pm. All tutors and Imams are bi-lingual and fully qualified.

2. PRAYERS (SALAH)

CMR employs two full time Imams and one part time Imam. The Senior Imam and Khateeb is Mufti Zaid Mohammed, recruited from South Africa, who has the responsibility of leading the five daily Salah from Monday to Saturday. As Khateeb he also has the responsibility of leading the Juma prayer with Bayan in both Urdu and English followed by a khutba in Arabic. The part time Imam is given the responsibility of leading the prayers and all other duties on Sundays.

3. SERVICES/FACILITIES FOR SISTERS

CMR from the initial concept has involved and facilitated services for Sisters of all ages. There is a large congregation of Sisters on Jum'a as well as Traveeh and Eid prayers. The Tuesday, Saturday and Sunday classes attract over 150 women of all ages.

4. EDUCATION FOR CHILDREN

CMR currently has around 350 children attending its Maktab. Fourteen tutors are employed to deliver a carefully designed syllabus. Since its inception hundreds of children have benefited from the Maktab education programme. A dedicated Hifz class has delivered over a hundred hufaz from this Maktab.

The CMR management committee is constantly looking at ways of improving the education being delivered through the Maktab. This year, Insha Allah, work will start on the construction of a new purpose built education centre as well as the satellite centre being refurbished, ready for Ramadhan.

5. FUNERALS AND BURIALS

CMR plays a lead role and is a founding member of the Muslim Burial Council of Rochdale (MBCR). This service is widely used by the Muslims of Rochdale and the neighbouring towns. CMR has also through MBCR secured commitment from RMBC for an out of hour's burial service. Plans have been drawn up to build a new Mortuary. This will enable CMR to extend its service to whole of the North West.

1 The New Mosque

- Provides prayer facilities for a congregation of up to 2,000
- Office and meeting rooms
- Separate facilities for women

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

2 The Existing School (Castlemere Community Centre)

The building has been completely refurbished and adapted to provide the following ancillary facilities.

- A complete training suite consisting of 5 multi purpose rooms ideal for training or meetings
- Multi purpose Halls and Kitchen Facilities
- Library and Offices
- Recreational facilities for the youth and for the older people

3 The New Education Centre

The new Education Centre is of modern contemporary design. The design of the proposed education centre has been carefully developed so as to reflect the need to provide high quality teaching space whilst having regard to the character and appearance of the existing surrounds.

The proposed layout needs to create a coherent sense of place by virtue of clear building lines providing clear frontage to the roads with secluded landscape areas at the rear and front. The use of building materials shall need to be considered carefully to offer respect to the area and integration with the existing surrounds.

The aim is to integrate the existing Community Centre and new Mosque building, which have a very imposing appearance particularly on the Tweedale Street elevation, into a new comprehensive development of the whole site. Whilst the new Mosque is very specific in its internal requirements and in the major elements of its external appearance, it is the intention to marry the new with the existing by the use of sympathetic materials, including facing terracotta brickwork and large areas of glazing with some cladding panels, for the principal elements of the architectural features.

• Detail Planning

The development would comprise a total of three storeys, with the car park occupying the basement level. The upper two levels will provide a mixture of Teaching/Tutorial rooms, large hall, offices, staff rooms and male/female WC's.

The principal access to the Education centre will be from William Street with a glazed facade. The building will be fully compliant with DDA regulations. The main Hall will have the essential ancillary accommodation directly related to the main entrance but the eleven classrooms will be accommodated on the first floor of the building.

NEW SATELLITE CENTRES

Central Mosque Rochdale has acquired two new satellite centres to accommodate the growing needs of the community it serves. The new centres are dedicated to serving the locality only, whereas, the main activities will continue to be held at the Central Mosque Rochdale.

DARUL ILM - MEREFIELD STREET

Darul ILM is now in its fifth year of full operation. The numbers have gradually increased and the children's classes have been moved from Castlemere to Merefield Street. The move has helped improve the standard of learning and ease the pressures of accommodation.

CENTRAL MOSQUE ROCHDALE

DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

ASHFILED ROAD

The Weavers Arms property on Ashfield Road was purchased in 2015 with a view to emulating DARUL ILM. The success of the first satellite centre has encouraged CMR into developing satellite centres borough wide. The Ashfield Road centre is designed and planned with the needs of the female users in mind.

The Centre opened its doors to the local community just before Ramadhan. The classes will be commence from the new academic year 2021.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for the preparing the directors' report and the financial statements in accordance with applicable law and regulations.

The Board of Trustees is charged under charity and corporate law to prepare the Trustee's Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards, including FRS102

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and its financial position at the end of the year. Best practice includes:

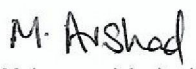
- Selecting suitable accounting policies and applying them consistently
- Making judgements that are reasonable and prudent
- Stating whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures from those being disclosed and explained in the financial statements
- Preparing the financial statements on the *going concern* basis unless it is inappropriate to presume that the Charity will continue in operation
- Keeping proper accounting records which disclose with proper accuracy, at any time, the financial position of the Charity. They must also enable the Trustees to ensure that the financial statements comply with the requirements of the Charities Act 2011, the applicable Charities (accounts and reports) regulations and the provisions of the Memorandum and Articles of Association
- Safeguarding the assets of the Charity by taking reasonable steps in the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware

- there is no relevant information of which the charitable company's independent examiner is unaware ; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the company's accountants are aware of the information.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Signed on behalf of the board of directors


Mohammad Arshad
Director


Zafar Iqbal
Director

19 November 2021

CENTRAL MOSQUE ROCHDALE

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CENTRAL MOSQUE ROCHDALE

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Financial Accountants.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

H&A Consultancy Services Ltd
Lower Ground Front
185 Audley Range
Blackburn
Lancashire
BB1 1TH

19 November 2021

CENTRAL MOSQUE ROCHDALE

STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2021

	<u>Total Funds</u> <u>Year Ended</u> <u>31 March</u> <u>2021</u> £	<u>Total Funds</u> <u>Year Ended</u> <u>31 March</u> <u>2020</u> £
<u>Income and expenditure</u>		
<u>Incoming resources:-</u>		
Donations and gifts	174,877	135,459
Charitable Activities	75,979	79,427
Government grants	16,474	-
Activities for generating funds: -		
Goods sold	7,525	3,310
Rent received	2,550	4,800
	<hr/>	<hr/>
Total incoming resources	277,405	222,996
	<hr/>	<hr/>
<u>Resources expended:-</u>		
Costs of goods sold	5,268	2,507
Cost of operating the Mosque	2 232,440	234,296
Governance costs	3 600	600
	<hr/>	<hr/>
Total resources expended	238,308	237,403
	<hr/>	<hr/>
Net surplus/(deficit) for the year	39,097	(14,407)
Fund Balances brought forward 1 April 2020	1,139,314	1,153,721
	<hr/>	<hr/>
Fund Balances Carried Forward 31 March 2021	1,178,411	1,139,314
	<hr/> <hr/>	<hr/> <hr/>

All the funds received by the charity were unrestricted.

CONTINUING OPERATIONS

None of the company's activities were acquired or discontinued during the above two financial years

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the profit or loss for the above two financial year

The Notes on Pages 9 to 12 for part of the accounts.

CENTRAL MOSQUE ROCHDALE

BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021	2020
		£	£
FIXED ASSETS			
Tangible assets	5	1,330,761	1,324,784
CURRENT ASSETS			
Stock		950	950
Debtors and Prepayments	6	-	-
Cash at bank and in hand		<u>52,373</u>	<u>18,501</u>
		53,323	19,451
CREDITORS			
Amounts falling due within one year	7	<u>(5,249)</u>	<u>(25,586)</u>
		48,074	(6,135)
TOTAL ASSETS LESS CURRENT LIABILITIES		1,378,835	1,318,649
CREDITORS			
Amounts falling due after more than one year	8	<u>(200,424)</u>	<u>(179,335)</u>
		<u>1,178,411</u>	<u>1,139,314</u>
FUNDED BY:-			
Unrestricted funds		1,178,411	1,139,314
		<u>1,178,411</u>	<u>1,139,314</u>


The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors on 19 November 2021 and were signed on its behalf by


Mohammad Arshad
Director


Zafar Iqbal
Director

Company Registration No: 3152634

CENTRAL MOSQUE ROCHDALE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

Basis of Accounting

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

Cash flow

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 'Cash flow statements'.

Income

The accounts include income on the following basis:-

Voluntary income, including donations, when received by the charity.
All other income is accounted for on an accruals basis.

Expenditure

All the expenditure is accounted for on an accruals basis.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:-

Fixtures & Fittings	- 10% on cost
Buildings	- 2% on cost

No depreciation is provided on the estimated land value included in cost.

Stock

Stocks of goods held for resale are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items

Taxation

The company is a registered charity and as such is entitled to the exemption from tax to the extent that the income received falls within section 505 I.C.T.A 1988 and section 256 C.G.T.A 1992 and is applied to charitable purposes only.

CENTRAL MOSQUE ROCHDALE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2	<u>COST OF OPERATING THE MOSQUE</u>	<u>Year ended</u> <u>31 March</u> <u>2021</u> £	<u>Year ended</u> <u>31 March</u> <u>2020</u> £
	Salaries & teachers expenses	122,368	124,298
	Heat, Light and Water	27,078	28,804
	Repairs	27,140	32,049
	Ancillary Costs	21,357	17,482
	Depreciation	34,498	31,662
		<u>232,440</u>	<u>234,296</u>
3	<u>GOVERNANCE</u>	<u>Year ended</u> <u>31 March</u> <u>2021</u> £	<u>Year ended</u> <u>31 March</u> <u>2020</u> £
	Accountancy	<u>600</u>	<u>600</u>
4	<u>STAFF COSTS</u>	<u>Year ended</u> <u>31 March</u> <u>2021</u> £	<u>Year ended</u> <u>31 March</u> <u>2020</u> £
	Salaries	50,946	37,475
	Social security	7,896	5,147
	Teachers Expenses	63,526	81,676
		<u>122,368</u>	<u>124,298</u>

An average of 4 full-time and 5 part-time members of staff were employed during the year.

No member of staff earned £60,000 or more per annum.

None of the trustees received any remuneration, nor were any expenses reimbursed during the year (£2020 - £nil)

5	<u>TANGIBLE FIXED ASSETS</u>	<u>Land and</u> <u>Buildings</u> £	<u>Fixtures &</u> <u>Fittings</u> £	<u>Total</u> £
	<u>Cost</u>			
	At 1 April 2020	1,724,028	160,410	1,884,438
	Additions	-	40,475	40,475
	At 31 March 2021	<u>1,724,028</u>	<u>200,885</u>	<u>1,924,913</u>
	<u>Depreciation</u>			
	At 1 April 2020	400,160	159,494	559,654
	Charge for year	30,198	4,299	34,498
	At 31 March 2021	<u>430,358</u>	<u>163,794</u>	<u>594,151</u>
	<u>Net book values</u>			
	At 31 March 2021	<u>1,293,671</u>	<u>37,091</u>	<u>1,330,761</u>
	At 31 March 2020	<u>1,323,869</u>	<u>916</u>	<u>1,324,784</u>

The fixtures and fittings all relate to items included in the mosque and are consequently used for charitable purposes.

CENTRAL MOSQUE ROCHDALE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

6	<u>DEBTORS</u>	2021	2020
		£	£
	Prepayments and accrued income	-	-
		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
7	<u>CREDITORS - Amounts falling due within one year</u>	2021	2020
		£	£
	Accruals	5,249	25,586
		<u>5,249</u>	<u>25,586</u>
		<u>5,249</u>	<u>25,586</u>
8	<u>CREDITORS - Amounts falling due after more than one year</u>	2021	2020
		£	£
	Other loans (see note 9)	200,424	179,335
		<u>200,424</u>	<u>179,335</u>
		<u>200,424</u>	<u>179,335</u>

The loans are unsecured.

9 **CONTINGENT LIABILITIES**

There are no contingent liabilities of a material amount for which provision has not been made in the accounts

10 **DIRECTORS REMUNERATION AND EXPENSES - Related party transactions**

No remuneration was paid to any person who was a director of the charity. No expenses have been reimbursed to directors. There were no related party transactions. Although the directors benefited from the charity, as members of the general public they received no preferential rights or benefits.

CENTRAL MOSQUE ROCHDALE

TRADING ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	<u>Year ended 31</u> <u>March 2021</u>	<u>Year ended 31</u> <u>March 2020</u>
	£	£
<u>Income</u>		
General donations	174,877	135,459
School fees	75,979	79,427
Fundraising activities	7,525	3,310
Government grants	16,474	-
Rent received	2,550	4,800
	<hr/>	<hr/>
	277,405	222,996
Less cost of goods sold	(5,268)	(2,507)
	<hr/>	<hr/>
	272,137	220,489
 <u>Deduct overhead expenses:-</u>		
<u>Direct charitable expenditure:-</u>		
Wages and teacher expenses	122,368	124,298
Heat, light and water	27,078	28,804
Repairs	27,140	32,049
Insurance	4,611	5,099
Travel	-	-
Telephone, stationery and printing	1,854	2,566
Cleaning	3,595	862
Depreciation	34,498	31,662
Bank charges	599	197
Professional fees	10,699	8,759
	<hr/>	<hr/>
	232,440	234,296
 <u>Governance costs</u>		
Accountancy	600	600
	<hr/>	<hr/>
	600	600
	<hr/>	<hr/>
Net excess of expenditure over income	39,097	(14,407)
	<hr/> <hr/>	<hr/> <hr/>