

Central Mosque Rochdale

(Company Limited by Guarantee)

Report and financial statements

For the year ended 31 March 2024

CENTRAL MOSQUE ROCHDALE

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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> £
	Note		
<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
Total incoming resources		478,350	384,172
<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
Total resources expended		383,661	283,462
Net surplus/(deficit) for the year		94,690	100,709
Fund Balances brought forward 1 April 2023		1,314,630	1,213,921
Fund Balances Carried Forward 31 March 2024		1,409,320	1,314,630

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>£</u>	<u>Year ended</u> <u>31 March</u> <u>2023</u> <u>£</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>£</u>	<u>Year ended</u> <u>31 March</u> <u>2023</u> <u>£</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>£</u>	<u>Year ended</u> <u>31 March</u> <u>2023</u> <u>£</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>£</u>	<u>Fixtures &</u> <u>Fittings</u> <u>£</u>	<u>Total</u> <u>£</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

Net book values

At 31 March 2024	<u>1,584,134</u>	<u>25,876</u>	<u>1,610,011</u>
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At 31 March 2023	<u>1,485,974</u>	<u>30,220</u>	<u>1,516,194</u>
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The fixtures and fittings all relate to items included in the mosque and are consequently used for charitable purposes.

6 DEBTORS

2024

2023

£

£

Prepayments and accrued income

-

-

-

-

7 CREDITORS - Amounts falling due within one year

2024

2023

£

£

Accruals

1,531

1,606

1,531

1,606

8 CREDITORS - Amounts falling due after more than one year

2024

2023

£

£

Other loans

1,072,253

254,335

1,072,253

254,335

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 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/>