

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 Ul 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 the 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 Jumu'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> £
	Note		
<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
Total incoming resources		335,101	478,350
<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
Total resources expended		413,949	383,661
Net surplus/(deficit) for the year		(78,848)	94,690
Fund Balances brought forward 1 April 2024		1,409,320	1,314,630
Fund Balances Carried Forward 31 March 2025		1,330,472	1,409,320

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
		44,717	873,094
<u>CREDITORS</u>			
Amounts falling due within one year	7	(3,278)	(1,531)
		41,439	871,562
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)
		1,330,472	1,409,320
<u>FUNDED BY:-</u>			
Unrestricted funds		1,330,472	1,409,320
		1,330,472	1,409,320

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>£</u>	<u>Year ended</u> <u>31 March</u> <u>2024</u> <u>£</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
		<u>409,025</u>	<u>374,635</u>

3	<u>GOVERNANCE</u>	<u>Year ended</u> <u>31 March</u> <u>2025</u> <u>£</u>	<u>Year ended</u> <u>31 March</u> <u>2024</u> <u>£</u>
	Accountancy	<u>960</u>	<u>900</u>

4	<u>STAFF COSTS</u>	<u>Year ended</u> <u>31 March</u> <u>2025</u> <u>£</u>	<u>Year ended</u> <u>31 March</u> <u>2024</u> <u>£</u>
	Salaries and wages	88,406	115,358
	Social security	17,990	7,705
	Teachers Expenses	148,639	82,900
		<u>255,035</u>	<u>205,962</u>

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, not were any expenses reimbursed during the year (£2024 - £nil)

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

CENTRAL MOSQUE ROCHDALE

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

Net book values

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

2025

2024

£

£

Prepayments and accrued income

-

-

-

-

7 CREDITORS - Amounts falling due within one year

2025

2024

£

£

Accruals

3,278

1,531

3,278

1,531

8 CREDITORS - Amounts falling due after more than one year

2025

2024

£

£

Other loans

360,453

1,072,253

360,453

1,072,253

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 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
	335,101	478,350
Less cost of goods sold	(3,964)	(8,126)
	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
	409,025	374,635
<u>Governance costs</u>		
Accountancy	960	900
	960	900
Net excess of expenditure over income	(78,848)	94,690