

**Charity number: (Registered in England & Wales) 1084209**

**The Golden Mosque**

**Trustees' report and financial statements**

**For the year ended 31 December 2021**

# **The Golden Mosque**

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## The Golden Mosque

### Report of the trustees

For the year ended 31 December 2021

<b>Charity number</b>	(Registered in England & Wales) 1084209	
<b>Business address</b>	Lower Sheriff Street Rochdale Lancashire OL16 1SB	
<b>Registered office</b>	lower Sheriff Street Rochdale Lancashire OL16 1SB	
<b>Trustees</b>	Tahir Mahmood Mohammad Iqbal Athar Mahmood Muhammad Nasrullah Khan Zahid Bin Asghar Mohammed Aslam Faisal Yousaf Khan	President  Treasurer
<b>Secretary</b>	Faisal Khan	
<b>Accountants</b>	Sattar & Co 95 Oldham Road Rochdale Lancashire OL16 5QR	
<b>Bankers</b>	HSBC 2 Yorkshire Street Rochdale Lancashire OL16 1BJ	
<b>Solicitors</b>	Alfred Ledger & Sons 111 Drake Street Rochdale Lancashire OL16 1QA	

## **The Golden Mosque**

### **Report of the trustees**

**For the year ended 31 December 2021**

### **Trustees' report 2021**

#### **Introduction**

This year our services continued to develop post 2020 coronavirus pandemic. Our mosque and madrassa education resumed normal activities and continued to make progress and improvements.

#### **Review of principal activities**

- In the summer fundraising was completed and a 15-seater mini bus has been purchased. This mini bus is planned to be used by the lantern madrassa, for youth groups and adult trips, outings, excursions, for sporting activities and to provide transport service for children that attend private schools in Manchester.
- The mosque continues to offer excellent and subsidised funeral services to the community. During the epidemic we made the relevant changes to continue to offer these services and support our congregation.
- The mosque provides Islamic marriage ceremonies and is also registered to hold civil marriage ceremonies. A new set of policies and procedures for marriage have been put in place.
- The new education syllabus was set up in 2011. The aim is to improve the standard of Islamic after school education for children aged 6-14 years. The whole syllabus is taught in English for better understanding.
- There are 29 classes of 340+ students' girls and boys between the ages of 6-14 years. The class's sizes have an average of 12 students in each class to provide better education.
- Weekend classes have continued for younger and older students who have completed the weekday classes and want to continue to progress in their Islamic studies.
- Maths and English tuition classes on weekends
- Online video teaching was set up for children that are not local and not able to travel to the madrassa due to distance or travel restrictions.
- Won award for best youth service in UK
- 12 summer trips taken place
- Summer school, spring and half term clubs and activities.
- Extra workshops and classes taken place at madrassa.
- 15 I syllabus classes were taught in 2021.
- We have bilingual teachers and imam who speak fluent English and Urdu. Communication and teaching has been improved as a result.
- Annual awards evening for parents and students to celebrate student's achievements.
- More curriculum and fun based recreation trips such as Blackpool, laser quest, cinema, ten pin bowling, horse riding, and meals in restaurants.

## **The Golden Mosque**

### **Report of the trustees**

#### **For the year ended 31 December 2021**

- Reflection and Q&A lessons implemented to aid character building in students
- Wide range of prizes to offer to encourage high expectations from all students
- End of year exams to show progress in comparison to the start and end of the academic year
- Wider range of teacher training offered
- The Friday sermon is given in both English and Urdu addressing topics which affect the community on a weekly basis.
- Iftar is provided every night during the month of Ramadan and is funded by donations from the congregation.
- Our Imam holds weekly Islamic studies classes' night for adult men and women In English.
- Our Imam organises monthly talks with outside speakers in both English and Urdu to commemorate dates of religious significance.
- Our Imam started a weekly congregational recitation of part of the Quran after Friday prayers every week which has been running for a year now.
- Female volunteers continue to run classes for female Urdu speakers and the elderly ladies. This also provides an opportunity for positive social interaction.
- Teacher training programme is ongoing for the new education syllabus as well as a parent forum to introduce the new syllabus to the local community.
- The Committee has ensured that the Mosque is complying with all current health and safety and child protection legislation.
- Fundraising for the charity and its costs is ongoing.
- The Soup Kitchen continues to run on a weekly basis from the old Magistrates Court and the number of attendees has increased significantly. Also weekly self – defence classes and a Women's group have started at this location.
- The Friday sermon is given in both English and Urdu addressing topics which affect the community on a weekly basis at Eden House at the old Magistrates Court.
- 3-day madrassa Monday, Wednesday and Friday is run at Eden House at the old Magistrates Court.
- A youth club has been setup for boys and girls, they run weekly and have had a great response from the community.
- Started new homework clubs to help students with school work and prepare them for examinations

### **Local initiatives**

## **The Golden Mosque**

### **Report of the trustees**

#### **For the year ended 31 December 2021**

- The Committee President continues to co-facilitate all the Rochdale Council of Mosques meetings which are held every 29<sup>th</sup> of the Islamic (lunar) month in his capacity as Chair. The aim is to have unity amongst the mosques as well as to organise local events.
- The committee continues to arrange multi-faith open days which were attended by a cross section of the community as well as representatives from a number of local authority departments and statutory agencies.
- Members of the committee and the Imam have attended a number of religious seminars and community related events to engage in inter faith dialogue and intra faith dialogue.
- In Ramadan, like last year, liaison with local police and engagement of a security person helped to minimise disturbance to the local residents and traffic during the extended evening prayers.
- We have an imam who is fluent in English as well as being a highly trained scholar. All of our Friday speeches are in English and he runs weekly classes in English and in Urdu which are open to all adults male and female.
- Youth clubs for both boys and girls have been setup and run weekly.
- A food kitchen for the homeless has been ongoing from eden house building. This is run by volunteers who serve food and also deliver food to homeless hostels.

### **Social impact**

- The education syllabus has been further revised in order to continue to improve the standard of Islamic education which is provided to children attending Golden Mosque Islamic Studies classes. The mosque is located within walking distance of most students' homes making it easy to attend classes..
- Many members of the non-Muslim community were able to receive some orientation about Islam through mosque's open days, resulting in wider social integration and cohesion.
- The madrassa manager organises Eid parties twice a year on Eid for the madrassa students. This enables the students who are from one of the most deprived areas of Rochdale to engage in fun activities which they would otherwise not have the opportunity to take part in.
- We have close relations with the local primary school; students and teachers visit the mosque and recently did an art project in collaboration with the mosque.

## **The Golden Mosque**

### **Report of the trustees**

#### **For the year ended 31 December 2021**

- Various fund raising for major disasters and local charities take place on a regular basis.

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### **The future: Objectives for 2022**

Our objectives are:

- Raise funds to support the monthly expenditure and explore and implement efficiencies and to balance expenditure with income.
- Continue to seek ways to improve the quality and effectiveness of religious teaching for children.
- Recruit volunteer teaching assistants to help with the Children's Education syllabus.
- Continue further teacher training and parent forum days.
- Recruit volunteers for further activities such as a youth club
- Raise funds for major disasters and local community projects.
  - Eden House at the old Magistrates Court- Adapt the building layout and rooms. Develop activities, services and facilities and raise funds to enable.

## **Governing Document**

The Golden Mosque is the oldest mosque in Rochdale established in 1961 and in December 2000 it registered as a charity with the Charities Commission of England and Wales.

### **Charitable objectives and activities**

The Objectives of the charity are:

- To provide high quality Islamic education for all sections of the community.
- To promote interfaith dialogue.
- To raise funds for local and international aid
- To provide subsidised funeral services
- To provide matrimonial services
- To provide Fun days for the children
- Hold youth activities.

## **Appointment of Trustees**

## **The Golden Mosque**

### **Report of the trustees**

#### **For the year ended 31 December 2021**

As set out in the Articles of Association, new Trustees are appointed by the existing members.

#### **Area of Operation:**

Area of Benefit:

Worldwide (Charity operates inside and outside England and Wales)

Area of Operation:

United Kingdom

Classification:

What Education/Training

Community support

Overseas aid/Famine relief

Who All age groups who are Muslims or interested in learning about Islam

How Provides human resources (e.g. staff/volunteers)

Provides buildings/facilities/equipment

Provides services e.g. education

### **Financial review**



## **The Golden Mosque**

### **Report of the trustees**

#### **For the year ended 31 December 2021**

##### *Financial review*

The Statement of Financial Activities for the year is set out on the following page

##### *Income generation*

The Statement of Financial Activities for the year is set the annual accounts.

##### *Reserves*

Please refer to annual accounts

### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

## **The Golden Mosque**

### **Report of the trustees**

#### **For the year ended 31 December 2021**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Faisal Khan

**Secretary**

## **The Golden Mosque**

### **Independent examiner's report to the trustees on the unaudited financial statements of The Golden Mosque.**

I report on the accounts of The Golden Mosque for the year ended 31 December 2021 set out on pages 13 to 25.

#### **Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3) (a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7) (b) of the Act, as amended; and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

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**

In connection with my examination, no matter has come to my attention:

(i) Which gives me reasonable cause to believe that in any material respect the requirements:

- To keep proper accounting records in accordance with section 41 of the Act; and
- To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

Have not been met; or

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

#### **Independent examiner**

# The Golden Mosque

## Statement of financial activities

For the year ended 31 December 2021

		Unrestricted	2021	2020
		Funds	Total	Total
Notes	£	£	£	£
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Voluntary income	2	306,937	306,937	266,460
Investment income	3	1	1	1
		_____	_____	_____
<b>Total incoming resources</b>		306,937	306,937	266,461
		=====	=====	=====
<b>Resources expended</b>				
Charitable activities	4	192,656	192,656	233,688
Governance costs	6	4,120	4,120	260
		_____	_____	_____
<b>Total resources expended</b>		196,776	196,776	233,948
		=====	=====	=====
Total funds brought forward		3,837,460	3,837,460	3,804,943
		_____	_____	_____
<b>Total funds carried forward</b>		3,947,621	3,947,621	3,837,460
		=====	=====	=====

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

## The Golden Mosque

### Balance sheet

As at 31 December 2021

		2021	2020
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	8	3,718,523	3,698,293
<b>Current assets</b>			
Cash at bank and in hand		221,723	133,188
		<u>221,723</u>	<u>133,188</u>
<b>Creditors: amounts falling</b>			
<b>Due within one year</b>	9	7,376	5,979
		<u>7,376</u>	<u>5,979</u>
<b>Net current assets</b>		229,099	139,167
		<u>229,099</u>	<u>139,167</u>
<b>Net assets</b>		3,947,621	3,837,460
		<u>3,947,621</u>	<u>3,837,460</u>
<b>Funds</b>	10		
Unrestricted income funds		3,947,621	3,837,460
		<u>3,947,621</u>	<u>3,837,460</u>
<b>Total funds</b>		3,947,621	3,837,460
		<u>3,947,621</u>	<u>3,837,460</u>

The financial statements were approved by the trustees on and signed on its behalf by

**Tahir Mahmood**

**Trustee**

## The Golden Mosque

### Cash flow statement

for the year ended 31 December 2021

	Notes	2021 £	2020 £
Net incoming resources for the year		110,161	32,516
Interest receivable		(1)	(1)
Increase in creditors		(1,397)	(1,178)
<b>Net cash inflow from operating activities</b>		<b>108,763</b>	<b>31,337</b>
Returns on investments and servicing of finance	12	1	1
Capital expenditure	12	20,230	-
<b>Increase/ (Decrease) in cash in the year</b>		<b>88,534</b>	<b>31,338</b>
<b>Reconciliation of net cash flow to movement in net funds</b>	13		
<b>Increase/ (Decrease) in cash in the year</b>		<b>88,534</b>	<b>31,338</b>
<b>Net funds at 1 January 2021</b>		<b>133,188</b>	<b>101,850</b>
<b>Net funds at 31 December 2021</b>		<b>221,723</b>	<b>133,188</b>

# **The Golden Mosque**

## **Notes to financial statements**

### **For the year ended 31 December 2021**

#### **1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

##### **1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

##### **1.2. Incoming resources**

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

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

##### **1.3. Resources expended**

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

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **1.4. Research and development**

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

## **The Golden Mosque**

### **Notes to financial statements**

#### **For the year ended 31 December 2021**

##### **1.5. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Straight line over fifty years
Fixtures, fittings and equipment	-	25% straight line
Motor vehicles	-	25% straight line

No provision for depreciation will be made until the construction of the mosque is complete



# The Golden Mosque

## Notes to financial statements

For the year ended 31 December 2021

### 2. Voluntary income

	Unrestricted Funds £	2021 Total £	2020 Total £
Donations	306,937	306,937	242,427
Grants receivable	-	-	24,033
	<u>306,937</u>	<u>306,937</u>	<u>266,460</u>

### 3. Investment income

	Unrestricted Funds £	2021 Total £	2020 Total £
Bank interest receivable	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>

### 4. Costs of charitable activities - by fund type

	Unrestricted Funds £	2021 Total £	2020 Total £
Construction and maintenance of Golden Mosque	196,776	196,776	233,688
	<u>196,776</u>	<u>196,776</u>	<u>233,688</u>

### 5. Costs of charitable activities - by activity

	Activities Undertaken Directly £	2021 Total £	2020 Total £
Construction and maintenance of Golden Mosque	196,776	196,776	233,688
	<u>196,776</u>	<u>196,776</u>	<u>233,688</u>

# The Golden Mosque

## Notes to financial statements

For the year ended 31 December 2021

### 6. Governance costs

	Unrestricted Funds £	2021 Total £	2020 Total £
Motor vehicle expenses	4,120	4,120	260
Office expenses - Other	-	-	(3)
	<u>4,120</u>	<u>4,120</u>	<u>257</u>

### 7. Employees

Employment costs	2021 £	2020 £
Wages and salaries	65,014	66,382
No employee received emoluments of more than £60,000 (2020: None).		

#### Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

		2021 Number	2020 Number
<b>8. Tangible fixed assets</b>			
<b>Cost</b>			
At 1 January 2021 and			
At 31 December 2021	3,698,293	-	20,230
	<u>3,698,293</u>	<u>-</u>	<u>20,230</u>
<b>Depreciation</b>			
At 1 January 2021 and			
<b>Net book values</b>			
At 31 December 2021	3,698,293	-	20,230
	<u>3,698,293</u>	<u>-</u>	<u>20,230</u>
At 31 December 2020	3,698,293	1	3,698,293
	<u>3,698,293</u>	<u>1</u>	<u>3,698,293</u>

## The Golden Mosque

### Notes to financial statements

For the year ended 31 December 2021

**9. Creditors: amounts falling due  
Within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other taxes and social security	(7,376)	(5,979)

**10. Analysis of net assets between funds**

Fund balances at 31 December 2020 as represented by: N/A

**11. Unrestricted funds**

	<b>At 1 January 2021 £</b>	<b>Incoming resources £</b>	<b>At 31 December 2021 £</b>
Funds raised for the principal activity	3,837,460	110,161	3,947,621

**Purposes of unrestricted funds**

The purpose the fund is to finance the construction and maintenance of the mosque and to cover its operating costs.

## The Golden Mosque

### Notes to financial statements

For the year ended 31 December 2021

#### 12. Gross cash flows

	2021 £	2020 £
<b>Returns on investments and servicing of finance</b>		
Interest received	1	1
	<u>          </u>	<u>          </u>
<b>Capital expenditure</b>		
Payments to acquire tangible assets	-	-
	<u>          </u>	<u>          </u>

#### 13. Analysis of changes in net funds

	Opening balance £	Cash flows £	Closing balance £
Cash at bank and in hand	133,188	88,535	162,072
<b>Net funds</b>	<u>133,188</u>	<u>28,884</u>	<u>162,072</u>

## **The Golden Mosque**

**The following pages do not form part of the statutory accounts.**

# The Golden Mosque

## Detailed statement of financial activities

For the year ended 31 December 2021

	2021	2020
	£	£
<b>Incoming resources</b>		
<b>Incoming resources from generating funds:</b>		
<i>Voluntary income</i>		
Donations	306,937	242,427
Grants receivable	-	24,033
	<u>306,937</u>	<u>266,460</u>
<i>Investment income</i>		
Bank interest receivable	1	1
	<u>1</u>	<u>1</u>
<b>Total incoming resources from generating funds</b>	<u>306,938</u>	<u>266,461</u>
<b>Total incoming resources</b>	<u>306,938</u>	<u>266,461</u>
<b>Resources expended</b>		
<b>Costs of generating funds:</b>		
<b>Fundraising trading:</b>		
Cost of goods sold and other costs		

## The Golden Mosque

### Detailed statement of financial activities

For the year ended 31 December 2021

	2021	2020
	£	£
<b>Charitable activities</b>		
<b>Construction and maintenance of Golden Mosque</b>		
<i>Activities undertaken directly</i>		
Staff - Wages & Salaries	65,014	66,682
Rates & water	9,589	13,997
Light & heat	23,428	25,326
Repairs & maintenance.	7,210	16,954
Insurance	7,625	6,259
Hygiene and cleaning	1,864	2,435
Professional - Others	75	-
Telephone & internet	1,573	1,958
Printing stationery & post	1,322	266
Educational Services and books	54,107	41,665
Youth activities	-	325
Charitable donations	18,022	9,454
Sundry expenses	-	75
Bank charges	687	639
Catering costs	2,140	2,603
Funeral costs	-	45,350
Other legal and Professional	75	-
	<u>196,776</u>	<u>233,688</u>
<b>Construction and maintenance of Golden Mosque total expenditure</b>	<u>196,776</u>	<u>233,688</u>
<b>Total charitable activity expenditure</b>	<u>196,776</u>	<u>233,688</u>
<b>Governance costs</b>		
<i>Activities undertaken directly</i>		
Motor vehicle expenses	4,120	260
Office expenses - Other	(0)	(3)
	<u>4,120</u>	<u>257</u>
<b>Total governance costs</b>	<u>4,120</u>	<u>257</u>
<b>Net incoming/(outgoing) resources for the year</b>	<u>110,161</u>	<u>32,516</u>