

Registered number
1084209

Golden Mosque Islamic Cultural Centre

Report and Accounts

31 December 2022

Golden Mosque Islamic Cultural Centre
Report and accounts
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**Golden Mosque Islamic Cultural Centre
Company Information**

President

Tahir Mahmood

Trustees

Nasrullah Khan

Mohammed Iqbal

Athar Mahmood

Mohammad Aslam Khan

Dr Zahid Asghar

Faisal Yousaf khan

Accountants

RMI Accountancy

95 Oldham Road

Rochdale

Lancashire

OL16 5QR

Registered office

Golden Mosque

Lower Sherriff Street

Rochdale

Lancashire

OL12 6TG

Charity registered number

1084209

Trustees' report 2022

Introduction

The focus this year was to increase our engagement with the local community by providing more events as well as ensuring that we continue to provide a high level of service and facilities to our congregation.

Review of principal activities

Activities continuing

- The mosque continues to offer excellent and subsidised funeral services to the community. This includes transporting the deceased from the mortuary to the mosque for funeral prayer and the graveyard for burial.
- The mosque provides Islamic marriage ceremonies and is also registered to hold civil marriage ceremonies.
- The Friday sermon is given in both English and Urdu addressing topics which affect the community on a weekly basis.
- The Friday sermon and prayers also take place at Eden House, the old Magistrates Court. As well as the local Muslim community in general, this caters for and is attended by Rochdale 6th Form College and Hopwood Hall College students.
- Iftar is provided every night during the month of Ramadan and is funded by donations from the congregation.
- 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 madrassa's education syllabus aims 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.
- Youth clubs for both boys and girls at the mosque continue to run weekly and has had a great response from the community.
- There are 29 classes of 350+ students - girls and boys between the ages of 6-14 years, running Mondays to Saturday. The classes sizes have an average of 12 students in each class to provide better education.
- The 3 day madrassa Monday, Wednesday and Friday is run at Eden House at the old Magistrates Court.
- 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 students' achievements.
- More curriculum and fun based recreation trips such as Blackpool, laser quest, cinema, ten pin bowling, horse riding, meals in restaurants.
- 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
- *Please see attached annual report for further information on madrassa activities and achievements for the year ending 2022.*

Newly Introduced Activities

- Our Imam organises monthly talks with outside speakers in both English and Urdu to commemorate dates of religious significance.
- Our Imam started a weekly Islamic Studies class on Saturday mornings after Fajr congregational prayer which has been running for almost a year now, albeit with some breaks in between.
- A new weekly adult self-defence class has started at Eden House, replacing the previous self-defence class.
- Young Scouts (Cubs) has started at Eden House.

Activities Discontinued

- The monthly food kitchen and Women's group have stopped due to a lack of volunteers.
- The Foodbank is also no longer running due to a lack of volunteers.
- The youth club at Eden House has been discontinued due to the lack of suitable volunteers to monitor and engage with the youth.

Local initiatives

- The Committee President continues to co-facilitate all the Rochdale Council of Mosques meetings which are held every 29th 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 local authority departments and statutory agencies.
- 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.
- Youth clubs for both boys and girls have been setup and run weekly.

Social impact

- The mosque is located within walking distance for many, making it easy to attend classes and events.

- 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.
- Various fund raising for major disasters and local charities take place on a regular basis. In 2022 money collected as part of a special collection during Ramadan, together with zakat money donated by the community was passed on to Muslim Charity, a UK registered charity to support Syrian and Palestinian refugees currently stationed at camps on Lebanon.

The future: Objectives for 2023

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.
- Recruit volunteers to continue facilitating our existing activities such as a youth club.
- Recruit an Events Manager to take on new ideas and take responsibility of delivering courses and events at the mosque and associated buildings.
- 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

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

Report of the independent Examiner to the trustees of

Golden Mosque Islamic Cultural Centre

On the accounts of the Charity for the year ended 31st December 2022.

I report on the Financial Statements of the Charity for the year ended 31st December 2022 which have been prepared in accordance with the Charities Act 2011 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisation, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting.

Respective Responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of section 144 (1) of the Charities Act 2011 (the Act) does not apply and that there is no requirement in the governing documents or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

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

- a) Examine the accounts under section 145 of the act
- b) To follow the procedure laid down in the general Direction given by the Charity Commission under section 145 (5) (b) of the act: and:
- c) To state whether particular matters have come to my attention.

Basis of Opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An Independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a Comparison of the Financial Statements presented with these records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The Purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The Procedure undertaken do not provide all the evidence that would be required in an audit and information supplied by the trustees, the course of the examination is not subjected to audit tests or enquiries and consequently I do not express an audit opinion on the view given by the financial statements and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report, I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

Subject to the limitation upon the scope of my work as detailed above, in connection with my examination, I can confirm that

The following section is only applicable if

- 1) The gross income of the charity in the year ended 31st December 2022 appears to exceed the sum specified in section 145 (3) of the act, namely £250,000 and that I am Qualified to act as independent examiner in accordance with that section by virtue of my being a qualified accountant.
- 2) This is a report in respect of an examination carried out under section 145 of the act and in accordance with any directions given by the commission under subsection (5)(b) of that section which are applicable;

And that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements,

- i. To keep accounting records in accordance with section 130 of the Act
- ii. To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the act and ;
- iii. That the financial Statements be prepared in accordance with the methods and principles set out in the statement of Recommended Practice – Accounting and Reporting by Charities have not met or to which, in opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Independent Examiner

Mudassar Iqbal

Mr Mudassar Iqbal – MSc, FFA, FTA, CFE
Financial Forensic Accountants

RMI Accountancy

95 Oldham Road
Rochdale
OL16 5QR

Golden Mosque Islamic Cultural Centre
Statement of Financial Activities
for the year ended 31 December 2022

	2022 £	2021 £
Gross incoming resources	311,454	288,915
Costs of charitable activities	(241,623)	(178,754)
Operating profit	<u>69,831</u>	<u>110,161</u>
Interest receivable	-	1
Net incoming resources	<u>69,831</u>	<u>110,162</u>
	-	-
Net movement in funds	<u>69,831</u>	<u>110,162</u>
Total funds brought forward	<u>2,817,570</u>	<u>2,670,313</u>
Total funds carried forward	<u>4,017,453</u>	<u>2,817,570</u>

Golden Mosque Islamic Cultural Centre
Registered number: 1084209
Abridged Balance Sheet
as at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	3,718,523	3,718,523
Current assets			
Debtors		5,242	7,376
Cash at HSBC bank		293,688	221,723
		<u>298,930</u>	<u>229,099</u>
Net current assets		<u>298,930</u>	<u>229,099</u>
Net assets		<u>4,017,453</u>	<u>3,947,622</u>
Capital and reserves			
Unrestricted revenue accumulated funds		4,017,453	3,947,622
Total charity' funds		<u>4,017,453</u>	<u>3,947,622</u>

Tahir Mahmood
Trustee
Approved by the board on 6 October 2023

Golden Mosque Islamic Cultural Centre
Notes to the Abridged Accounts
for the year ended 31 December 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) (The SORP) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE, the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid. Incoming resources are accounted for on a receivable basis.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in

Recognition of liabilities

Golden Mosque Islamic Cultural Centre
Notes to the Abridged Accounts
for the year ended 31 December 2022

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Unrealised and realised gains

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into.

Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Golden Mosque Islamic Cultural Centre
Notes to the Abridged Accounts
for the year ended 31 December 2022

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2022 Number	2021 Number
Average number of persons employed by the company	<u>27</u>	<u>25</u>

3 Tangible fixed assets	Total £
Cost	
At 1 January 2022	3,718,523
Additions	-
At 31 December 2022	<u>3,718,523</u>
Depreciation	
At 31 December 2022	<u>-</u>
Net book value	
At 31 December 2022	<u>3,718,523</u>
At 31 December 2021	<u>3,718,523</u>

4 Other information

Golden Mosque Islamic Cultural Centre is a register charity in England. Its registered office is:

Golden Mosque
Lower Sherriff Street
Rochdale
Lancashire
OL12 6TG

Golden Mosque Islamic Cultural Centre**Detailed profit and loss account****for the year ended 31 December 2022***This schedule does not form part of the statutory accounts*

	2022 £	2021 £
Total incoming resources	374,086	306,937
Donation	(62,632)	(18,022)
Gross profit	<u>311,454</u>	<u>288,915</u>
Costs of charitable activities	(241,623)	(178,754)
Net funds	<u>69,831</u>	<u>110,161</u>
Gain on revaluation of investments	-	-
Interest receivable	-	1
Net funds	<u>69,831</u>	<u>110,162</u>

Golden Mosque Islamic Cultural Centre
Detailed profit and loss account
for the year ended 31 December 2022

This schedule does not form part of the statutory accounts

	2022 £	2021 £
Total incoming resources		
Total incoming resources	374,086	306,937
Donation		
Funeral services	20,495	-
Muslim charity donation	40,319	18,022
Equipment for youth activities	1,818	-
	62,632	18,022
Administrative expenses		
Employee costs:		
Wages and salaries	77,337	65,014
Employer's NI	2,887	-
Educational services and Books	73,643	54,107
Motor expenses	6,878	4,120
	160,745	123,241
Premises costs:		
Rates	7,062	9,589
Light and heat	30,434	23,428
Cleaning	3,141	1,864
	40,637	34,881
General administrative expenses:		
Telephone and internet	1,685	1,573
Stationery and printing	1,180	1,322
Catering Cost	10,405	2,140
Bank charges	1,239	687
Insurance	5,405	7,625
Repairs and maintenance	19,188	7,210
	39,102	20,557
Legal and professional costs:		
Advertising and PR	814	-
Other legal and professional	325	75
	1,139	75
	241,623	178,754

Golden Mosque Islamic Cultural Centre**Detailed balance sheet****as at 31 December 2022***This schedule does not form part of the statutory accounts***Tangible fixed assets**

	Land and buildings £	Motor vehicles £	Total £
Cost			
At 1 January 2022	3,698,293	20,230	3,718,523
Additions	-	-	-
At 31 December 2022	<u>3,698,293</u>	<u>20,230</u>	<u>3,718,523</u>
Depreciation			
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 December 2022	<u>3,698,293</u>	<u>20,230</u>	<u>3,718,523</u>
At 31 December 2021	<u>3,698,293</u>	<u>20,230</u>	<u>3,718,523</u>

Debtors	2022 £	2021 £
Trade debtors	<u>5,242</u>	<u>7,376</u>