

MASJID AL AQSA

England & Wales · Charity number 1109233

Details

Other names MASJID-E-AQSA AND MINHAJ-UL-QURAN COMMUNITY CENTRE

Status Registered

Legal form Other

Registered 2005-04-26

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

Contact

Address Masjid Al Aqsa
Gilnow Road
Bolton
BL1 4LL

Phone 01204771918

Email aqsaeducation@gmail.com

Website www.masjid-e-eaqsa.org

Activities

Objects: 1) THE AIM OF THE INSTITUTION SHALL BE TO ADVANCE THE RELIGION OF ISLAM IN ACCORDANCE WITH THE LAWS DICTATED IN THE QURAN, THE SUNNAH OF THE HOLY PROPHET MOHAMMED AND THE HANAFI SUNNI SCHOOL OF THOUGHT AND BELIEFS EXPOUNDED BY IMAM-E-AZAM NORMAN BIN SABIT, COMMONLY KNOWN AS IMAM ABU HANIFA.2) TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF BOLTON WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICS, RELIGIOUS OR OTHER OPINION, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE TIME OCCUPATIONS WITH TH OBJECTS OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS.3) TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE / MOSQUE AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN ACCORDANCE WITH ANY LOCAL AUTHORITY OR PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS.4) TO RELIEVE FINANCIAL HARDSHIP AND SICKNESS IN SUCH WAYS AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE....

Activities: To provide Islamic religious education, prayer facilities and organise functions to Muslims in accordance with the Sunni Hanafi Barelvi school of thought.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** BOLTON, LANCASHIRE.
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£221,401	£195,095	-	-
2024-04-30	£214,186	£169,873	-	-
2023-04-30	£175,462	£148,455	-	-
2022-04-30	£158,721	£113,609	-	-
2021-04-30	£113,235	£100,537	-	-

Trustees

Name	Role	Appointed
ABDUL LATIF		
MIAN KHAN		
MOHAMMAD ASLAM		
MOHAMMAD KHALID		

MASJID AL AQSA

England & Wales - Charity number 1109233

Accounts

MASJID AL-AQSA

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING 30 APRIL 2025

CHARITY NUMBER: 1109233

**STONEBRIDGE ACCOUNTANTS
19A CHORLEY OLD ROAD
BOLTON
BL1 3AD**

MASJID AL-AQSA

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MASJID AL-AQSA

CHARITY INFORMATION

FOR THE YEAR ENDING 30 APRIL 2025

Trustees

Mr. Abdul Latif
Mr. Mohammad Aslam
Mr. Mohammad Khalid
Mr. Mian Khan

Registered Charity Number

1109233

Principal Address

Gilnow Road
Bolton
Lancashire
BL1 4LL

Bankers

Barclays Bank
1-5 Market Street
Bolton
Lancashire
BL1 1BU

Accountants

Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD

MASJID AL-AQSA

TRUSTEES' REPORT

FOR THE YEAR ENDING 30 APRIL 2025

The trustees present their Trustees' Report and the unaudited financial statement for the year ended 30 April 2025.

The trustees' report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The charity trustees for the purpose of charity law are known as members of the board of trustees.

In this report of trustees of Masjid Al-Aqsa present the summary of this purpose, governance, activities, achievements and finances for the financial year 30 April 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act 2011. They are responsible of keeping proper accounting records which disclose with reasonable accuracy at any time in the financial position of the charity and to ensure that such accounts and records comply with the Charities Act 2011.

Mission, Objectives and Strategy

Mission

To provide Islamic religious education, prayer facilities and organise functions to Muslims in accordance with the Sunni Hanafi Barelvi school of thought.

Objectives

The aim of the institution shall be to advance the religion of Islam in accordance with the laws dictated in the Quran, the Sunnah of the holy prophet Mohammed and the Hanafi Sunni school of thought and beliefs expounded by the Imam-e-azam Noman Bin Sabit, commonly known as Imam Abu Hanifa.

To promote for the benefit of the inhabitants of Bolton without distinction of sex, sexual orientation, race or of politics, religious or other opinion, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities and the interest of social welfare for recreation and other leisure time occupations with the objects of improving the conditions of the life of the said inhabitants.

To establish or secure the establishment of a community centre / mosque and to maintain and manage the same (whether alone or in accordance with any local authority or person or body) in furtherance of these objects.

Structure, Governance and Management

Governance

The charity was registered on 26 April 2005 as Masjid-e-Aqsa and Minhaj -ul- Quran Community Centre, which was later amended to Masjid-Al-Aqsa through constitution governing document.

The charity is run by Trustees and volunteers. There are no specific restrictions imposed on how the charity should operate to achieve its objectives. However, the income and assets of the charity must be applied solely for the purpose of achieving its objectives.

Financial Review

During the year the charity received £ 197,765 (2024 - £ 187,605) in donations and collections. Gift Aid of £ 11,636 (2024 - £ 12,581) was claimed and received during the year. At the end of the year, the charity's all financial matters were up to date with available cash and bank balances of £ 317,572 (2024 - £ 292,778).

Results and Dividends

At the end of the year the company has assets of £ 1,463,947 (2024 - £ 1,442,189) and liabilities of £ 26,728 (2024 - £ 31,276). The net assets of the company have increased by £ 26,305.

In accordance with the Constitution, the trustees retire by rotation and being eligible, offer themselves for re-election.

Approved by the Board of Trustees on 16th February 2026 and signed on its behalf by;

Mr. Mohammed Aslam
Trustee

MASJID AL-AQSA

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDING 30 APRIL 2025

MANAGING TRUSTEES AND MOSQUE COMMITTEE

The Trustees who served during the period are listed below:

30 April 2025

Mr. Abdul Latif
Mr. Mohammad Aslam
Mr. Mohammad Khalid
Mr. Mian Khan

30 April 2024

Mr. Abdul Latif
Mr. Mohammad Aslam
Mr. Mohammad Khalid
Mr. Mian Khan

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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 Charity SORP;
- * Make judgements and estimates that are reasonable and prudent;
- * State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- * Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

APPROVED BY THE TRUSTEES AND SIGNED ON BEHALF OF THE TRUSTEES BY:

Mr. Mohammad Aslam – Trustee
16 February 2026

MASJID AL-AQSA

ACCOUNTANT'S REPORT FOR THE YEAR ENDED 30 APRIL 2025

TO THE TRUSTEES AND MEMBERS OF THE MASJID AL-AQSA

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Charities Act 2011, we have compiled the financial statements of the charity which comprises the Income & Expenditure Income & Expenditure Accounts, Balance Sheets, and the related notes from the accounting records and information and explanations you have given us.

I have examined the financial statements for the year ended 30 April 2025 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

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

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, 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 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 our examination, no matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or

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



Honorary Independent Examiner

Faruk Patel FFA FTA
Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD

17th February 2026

MASJID AL-AQSA

ACCOUNTING POLICIES

FOR THE YEAR ENDING 30 APRIL 2025

The principle policies adopted in the Financial Statements are set out below.

BASIS OF ACCOUNTING

The Accounts have been prepared under the Historical Cost Convention, and comply with the Statement of recommended Practice; "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005, and applicable accounting standards, subject to the limitations imposed by the situation as explained in the Trustees Report "Financial Review".

FUND ACCOUNTING

Unrestricted funds represent the accumulated funds of the charity that are not subject to any restrictions regarding their use, and are available in the furtherance of the general objectives of the charity.

There are no restricted funds.

The financial statements include all transactions, assets and liabilities for which the Charity is responsible in law.

INCOMING RESOURCES

Collections and donations are included when the charity becomes entitled to the donation, and any conditions for receipt are met. Tax reclaims on donations are accounted at the time as they are received.

Class Fees are recognised when the Charity provides classes to its students.

Grants are accounted for when the Charity is legally entitled to the amounts due and the amount can be quantified with reasonable accuracy.

Income includes grants in respect of revenue and capital items.

RESOURCES EXPENDED

Expenditure is recognised on an accrual basis as a liability is incurred

* 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.

* Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

* All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

MASJID AL-AQSA

ACCOUNTING POLICIES

FOR THE YEAR ENDING 30 APRIL 2025

FIXED ASSETS

Land and Property

The Mosque has been included at cost price. No depreciation has been charged on the land & building.

Other Fixtures, Fittings and Office Equipment

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

Equipment and machinery – 10% straight line

Fixture and Fittings - 10% straight line

Computer equipment - 25% straight line

CURRENT LIABILITIES

Qaraz-e-Hasana loans are interest free loans provided by members of the Mosque Community.

TAXATION

No provision has been made for taxation as exemption from taxation has been granted by the HMRC under the provisions of Section 505 of the Income and Corporation Taxes Act 1988.

VAT ACCOUNTING

The Charity is not liable to be registered for VAT. Irrecoverable VAT on expenditure is not analysed separately but attributed to the category of expenditure on which it is incurred.

MASJID AL-AQSA

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 30 APRIL 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Totals 2025 £	Totals 2024 £
INCOMING RESOURCES					
<u>Voluntary Income</u>					
Donations		122,907	-	122,907	127,253
Income Tax Recovered		11,636	-	11,636	12,581
Grants		-	-	-	-
<u>Investment Income</u>					
Bank Interest		-	-	-	-
Rental Income		12,000	-	12,000	14,000
<u>Income from Charities Activities</u>					
Sale of Uniforms & School Materials		-	-	-	-
Funeral & Wedding Fees		2,640	-	2,640	300
<u>Madressa Fees</u>					
Student Fees		58,476	-	58,476	55,480
Transport Fees		-	-	-	-
<u>Other Incoming Resources</u>					
Legal Costs Recovered		-	-	-	-
Gain on Disposal of Assets		-	-	-	-
Other Income		13,742	-	13,742	4,572
TOTAL INCOMING RESOURCES	1	221,401	-	221,401	214,186
RESOURCES EXPENDED					
3					
Cost of Generating Funds		2,211	-	2,211	5,350
Charitable Activities		190,945	-	190,945	163,173
Governance Costs		1,939	-	1,939	1,350
TOTAL RESOURCES EXPENDED	2	195,095	-	195,095	169,873
NET INCOMING RESOURCES		26,306	-	26,306	44,313
Fund Balances Brought Forward 01/05/2024		1,365,801	-	1,365,801	1,321,488
FUND BALANCES CARRIED FORWARD 30/04/2025		1,392,107	-	1,392,107	1,365,801

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

MASJID AL-AQSA

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 30 APRIL 2025

	Notes	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
INCOMING RESOURCES			
Voluntary Income	1(a)	134,543	139,834
Investment Income	1(b)	12,000	14,000
Income from Charities Activities	1(c)	2,640	300
Madressa Fees	1(d)	58,476	55,480
Other Incoming Resources	1(e)	13,742	4,572
		<hr/>	<hr/>
TOTAL INCOMING RESOURCES		221,401	214,186
RESOURCES EXPENDED			
Cost of Generating Funds	2(a)	2,211	5,350
Charitable Activities	2(b)	190,945	163,173
Governance Costs	2(c)	1,939	1,350
		<hr/>	<hr/>
TOTAL RESOURCES EXPENDED		195,095	169,873
NET INCOMING RESOURCES		26,306	44,313
Fund Balances Brought Forward 01/05/2024		1,365,801	1,321,488
		<hr/>	<hr/>
FUND BALANCES CARRIED FORWARD 30/04/2025		1,392,107	1,365,801

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity made no gain or losses during the above financial period.

MASJID AL-AQSA**BALANCE SHEET AS AT 30 APRIL 2025**

	NOTES	£	2025 £	£	2024 £
FIXED ASSETS					
As per Fixed Asset Schedule	4		1,146,375		1,149,411
CURRENT ASSETS					
Debtors & Prepayments	7	-	-	-	-
Cash at Bank		315,966		290,002	
Cash in Hand		1,606		2,776	
		<u>317,572</u>		<u>292,778</u>	
CURRENT LIABILITIES					
	8				
Accruals & Creditors		-		2,845	
PAYE		593		2,296	
Loans		-		-	
		<u>593</u>		<u>5,141</u>	
Net Current Assets / (Liabilities)			<u>316,979</u>		<u>287,637</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,463,354		1,437,048
LONG-TERM CREDITORS					
Creditors due after one year	9		26,135		26,135
NET ASSETS			<u>1,437,219</u>		<u>1,410,913</u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
	5 & 6				
Balance B/fwd 01/05/2024			1,410,913		1,366,600
Surplus for the Year			26,306		44,313
			<u>1,437,219</u>		<u>1,410,913</u>
Balance C/fwd 30/04/2025			<u>1,437,219</u>		<u>1,410,913</u>

Approved by the Mosque Executive Committee on 16th February 2026 and signed on their behalf by:

Mr. Mohammed Aslam (Trustee)

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2025

1. INCOMING RESOURCES

	<u>Unrestricted Funds</u>	
	Totals 2025 £	Totals 2024 £
(a) Voluntary Income		
Donations	122,907	127,253
Income Tax Recovered (Gift Aid)	11,636	12,581
Grants	-	-
	<u>134,543</u>	<u>139,834</u>
(b) Investment Income		
Bank Interest	-	-
Rental Income	12,000	14,000
	<u>12,000</u>	<u>14,000</u>
(c) Income from Charities Activities		
Other Trading Activities	-	-
Funeral & Wedding Fees	2,640	300
	<u>2,640</u>	<u>300</u>
(d) Madressa Fees		
Student Fees	58,476	55,480
Transport Fees	-	-
	<u>58,476</u>	<u>55,480</u>
(e) Other Incoming Resources		
Legal Costs Recovered	-	-
Gain on Disposal of Assets	-	-
Other Income	13,742	4,572
	<u>13,742</u>	<u>4,572</u>
	<u> </u>	<u> </u>
TOTAL INCOMING RESOURCES	<u>221,401</u>	<u>214,186</u>

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2025

2. RESOURCES EXPENDED

	<u>Unrestricted Funds</u>	
	Totals 2025 £	Totals 2024 £
(a) Costs of Generating Funds		
Books, Radio & Reference Materials	2,211	3,025
Funeral Materials	-	2,325
	<u>2,211</u>	<u>5,350</u>
(b) Cost of Charitable Activities		
Wages, Teachers Fees & PAYE	89,587	89,260
Pension Contributions	-	-
Conference & Exam Fees	-	-
Guest Speakers & Scholars	-	-
Expenditure on Religious Festivals	4,950	2,667
Expenditure on Youth	-	-
Gifts & Prizes	7,313	6,494
Subscriptions, Licenses & Memberships	-	-
Donations	25,145	27,263
Mosque Running Expenses		
Rates & Water	2,728	1,837
Heat & Light	10,402	14,301
Insurance	1,672	1,616
Telephone	691	596
IT & Software Expenses	1,218	1,616
Mosque Repairs & Maintenance	42,979	10,980
Printing, Stationery & Postage	491	1,374
Miscellaneous Expenses	733	2,133
Depreciation	3,036	3,036
	<u>190,945</u>	<u>163,173</u>
(c) Governance Costs		
Bank Charges	193	25
Accountancy	-	-
Legal & Professional Fees	1,746	1,325
	<u>1,939</u>	<u>1,350</u>
TOTAL RESOURCES EXPENDED	<u><u>195,095</u></u>	<u><u>169,873</u></u>

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2025

3. RESOURCES USED

	2025	2024
	£	£
Included in resources used are the following costs:		
Staff Costs		
Wages & Salaries	89,587	89,260
Pension Costs	-	-
Social Security Costs	-	-
	<u>89,587</u>	<u>89,260</u>

During the year the charity employed 2 people.

Trustees' Remuneration & Related Party Transaction

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Accountancy	<u>-</u>	<u>-</u>
Depreciation	<u>3,036</u>	<u>3,036</u>

4. TANGIBLE FIXED ASSETS

	Total	Land & Buildings Freehold	Plant & Machinery	Fixtures & Fittings	Computer Equipment
	£	£	£	£	£
Cost					
As at 1 May 2024	1,169,007	1,138,642	-	30,365	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 30 April 2025	<u>1,169,007</u>	<u>1,138,642</u>	<u>-</u>	<u>30,365</u>	<u>-</u>
Depreciation					
As at 1 May 2024	19,596	-	-	19,596	-
Charge for year	3,036	-	-	3,036	-
Disposals	-	-	-	-	-
As at 30 April 2025	<u>22,632</u>	<u>-</u>	<u>-</u>	<u>22,632</u>	<u>-</u>
Net book value					
As at 30 April 2025	<u>1,146,375</u>	<u>1,138,642</u>	<u>-</u>	<u>7,733</u>	<u>-</u>
As at 30 April 2024	<u>1,149,411</u>	<u>1,138,642</u>	<u>-</u>	<u>10,769</u>	<u>-</u>

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2025

5. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £
Fixed Assets	1,146,375
Current Assets	317,572
Current Liabilities	(593)
Long-Term Liabilities	<u>(26,135)</u>
Fund Balance	<u><u>1,437,219</u></u>

6. MOVEMENT IN FUNDS

	As at 01/05/2024 £	Incoming Resources £	Outgoing Resources £	Transfer Between Funds £	As at 30/04/2025 £
Unrestricted Funds	<u>1,365,801</u>	<u>221,401</u>	<u>(195,095)</u>	<u>-</u>	<u>1,392,107</u>
	<u><u>1,365,801</u></u>	<u><u>221,401</u></u>	<u><u>(195,095)</u></u>	<u><u>-</u></u>	<u><u>1,392,107</u></u>

7. DEBTORS

	2025 £	2024 £
Gift Aid Payments	-	-
Prepayments	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade Creditors	-	-
Accruals	-	-
Other Creditors	-	2,845
Social Security & Other Taxes	593	2,296
Qaraz-e-Hasana Loans (Interest Free)	<u>-</u>	<u>-</u>
	<u><u>593</u></u>	<u><u>5,141</u></u>

9. LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR

	2025 £	2024 £
Qaraz-e-Hasana Loans (Interest Free)	<u>26,135</u>	<u>26,135</u>

MASJID AL AQSA

England & Wales - Charity number 1109233

Accounts

MASJID AL-AQSA

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING 30 APRIL 2024

CHARITY NUMBER: 1109233

**STONEBRIDGE ACCOUNTANTS
19A CHORLEY OLD ROAD
BOLTON
BL1 3AD**

MASJID AL-AQSA

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MASJID AL-AQSA

CHARITY INFORMATION

FOR THE YEAR ENDING 30 APRIL 2024

Trustees

Mr. Abdul Latif
Mr. Mohammad Aslam
Mr. Mohammad Khalid
Mr. Mian Khan

Registered Charity Number

1109233

Principal Address

Gilnow Road
Bolton
Lancashire
BL1 4LL

Bankers

Barclays Bank
1-5 Market Street
Bolton
Lancashire
BL1 1BU

Accountants

Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD

MASJID AL-AQSA

TRUSTEES' REPORT

FOR THE YEAR ENDING 30 APRIL 2024

The trustees present their Trustees' Report and the unaudited financial statement for the year ended 30 April 2024.

The trustees' report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The charity trustees for the purpose of charity law are known as members of the board of trustees.

In this report of trustees of Masjid Al-Aqsa present the summary of this purpose, governance, activities, achievements and finances for the financial year 30 April 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act 2011. They are responsible of keeping proper accounting records which disclose with reasonable accuracy at any time in the financial position of the charity and to ensure that such accounts and records comply with the Charities Act 2011.

Mission, Objectives and Strategy

Mission

To provide Islamic religious education, prayer facilities and organise functions to Muslims in accordance with the Sunni Hanafi Barelvi school of thought.

Objectives

The aim of the institution shall be to advance the religion of Islam in accordance with the laws dictated in the Quran, the Sunnah of the holy prophet Mohammed and the Hanafi Sunni school of thought and beliefs expounded by the Imam-e-azam Noman Bin Sabit, commonly known as Imam Abu Hanifa.

To promote for the benefit of the inhabitants of Bolton without distinction of sex, sexual orientation, race or of politics, religious or other opinion, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities and the interest of social welfare for recreation and other leisure time occupations with the objects of improving the conditions of the life of the said inhabitants.

To establish or secure the establishment of a community centre / mosque and to maintain and manage the same (whether alone or in accordance with any local authority or person or body) in furtherance of these objects.

Structure, Governance and Management

Governance

The charity was registered on 26 April 2005 as Masjid-e-Aqsa and Minhaj -ul- Quran Community Centre, which was later amended to Masjid-Al-Aqsa through constitution governing document.

The charity is run by Trustees and volunteers. There are no specific restrictions imposed on how the charity should operate to achieve its objectives. However, the income and assets of the charity must be applied solely for the purpose of achieving its objectives.

Financial Review

During the year the charity received £ 187,605 (2023 - £ 151,071) in donations and collections. Gift Aid of £ 12,581 (2022 - £ 11,809) was claimed and received during the year. At the end of the year, the charity's all financial matters were up to date with available cash and bank balances of £ 292,778 (2023 - £ 248,840).

Results and Dividends

At the end of the year the company has assets of £ 1,442,189 (2023 - £ 1,395,875) and liabilities of £ 31,276 (2023 - £ 29,275). The net assets of the company have increased by £ 44,313.

In accordance with the Constitution, the trustees retire by rotation and being eligible, offer themselves for re-election.

Approved by the Board of Trustees on 13th February 2025 and signed on its behalf by;

Mr. Mohammed Aslam
Trustee

MASJID AL-AQSA

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDING 30 APRIL 2024

MANAGING TRUSTEES AND MOSQUE COMMITTEE

The Trustees who served during the period are listed below:

30 April 2024

Mr. Abdul Latif
Mr. Mohammad Aslam
Mr. Mohammad Khalid
Mr. Mian Khan

30 April 2023

Mr. Abdul Latif
Mr. Mohammad Aslam
Mr. Mohammad Khalid
Mr. Mian Khan

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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 Charity SORP;
- * Make judgements and estimates that are reasonable and prudent;
- * State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- * Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

APPROVED BY THE TRUSTEES AND SIGNED ON BEHALF OF THE TRUSTEES BY:

Mr. Mohammad Aslam – Trustee
13 February 2025

MASJID AL-AQSA

ACCOUNTANT'S REPORT FOR THE YEAR ENDED 30 APRIL 2024

TO THE TRUSTEES AND MEMBERS OF THE MASJID AL-AQSA

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Charities Act 2011, we have compiled the financial statements of the charity which comprises the Income & Expenditure Income & Expenditure Accounts, Balance Sheets, and the related notes from the accounting records and information and explanations you have given us.

I have examined the financial statements for the year ended 30 April 2024 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

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

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, 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 a 'true and fair' view and the report is limited to those matters set out in the statement below.

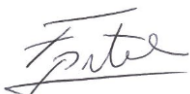
Independent Examiner's Statement

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

1. Which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or

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



_____ **Honorary Independent Examiner**

**Faruk Patel FFA FTA
Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD**

14th February 2025

MASJID AL-AQSA

ACCOUNTING POLICIES

FOR THE YEAR ENDING 30 APRIL 2024

The principle policies adopted in the Financial Statements are set out below.

BASIS OF ACCOUNTING

The Accounts have been prepared under the Historical Cost Convention, and comply with the Statement of recommended Practice; "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005, and applicable accounting standards, subject to the limitations imposed by the situation as explained in the Trustees Report "Financial Review".

FUND ACCOUNTING

Unrestricted funds represent the accumulated funds of the charity that are not subject to any restrictions regarding their use, and are available in the furtherance of the general objectives of the charity.

There are no restricted funds.

The financial statements include all transactions, assets and liabilities for which the Charity is responsible in law.

INCOMING RESOURCES

Collections and donations are included when the charity becomes entitled to the donation, and any conditions for receipt are met. Tax reclaims on donations are accounted at the time as they are received.

Class Fees are recognised when the Charity provides classes to its students.

Grants are accounted for when the Charity is legally entitled to the amounts due and the amount can be quantified with reasonable accuracy.

Income includes grants in respect of revenue and capital items.

RESOURCES EXPENDED

Expenditure is recognised on an accrual basis as a liability is incurred

* 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.

* Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

* All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

MASJID AL-AQSA

ACCOUNTING POLICIES

FOR THE YEAR ENDING 30 APRIL 2024

FIXED ASSETS

Land and Property

The Mosque has been included at cost price. No depreciation has been charged on the land & building.

Other Fixtures, Fittings and Office Equipment

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

Equipment and machinery – 10% straight line

Fixture and Fittings - 10% straight line

Computer equipment - 25% straight line

CURRENT LIABILITIES

Qaraz-e-Hasana loans are interest free loans provided by members of the Mosque Community.

TAXATION

No provision has been made for taxation as exemption from taxation has been granted by the HMRC under the provisions of Section 505 of the Income and Corporation Taxes Act 1988.

VAT ACCOUNTING

The Charity is not liable to be registered for VAT. Irrecoverable VAT on expenditure is not analysed separately but attributed to the category of expenditure on which it is incurred.

MASJID AL-AQSA

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 30 APRIL 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Totals 2024 £	Totals 2023 £
INCOMING RESOURCES					
<u>Voluntary Income</u>					
Donations		127,253	-	127,253	98,628
Income Tax Recovered		12,581	-	12,581	11,809
Grants		-	-	-	-
<u>Investment Income</u>					
Bank Interest		-	-	-	-
Rental Income		14,000	-	14,000	10,000
<u>Income from Charities Activities</u>					
Sale of Uniforms & School Materials		-	-	-	-
Funeral & Wedding Fees		300	-	300	975
<u>Madressa Fees</u>					
Student Fees		55,480	-	55,480	50,878
Transport Fees		-	-	-	-
<u>Other Incoming Resources</u>					
Legal Costs Recovered		-	-	-	-
Gain on Disposal of Assets		-	-	-	-
Other Income		4,572	-	4,572	590
TOTAL INCOMING RESOURCES	1	<u>214,186</u>	<u>-</u>	<u>214,186</u>	<u>172,880</u>
RESOURCES EXPENDED					
3					
Cost of Generating Funds		5,350	-	5,350	2,042
Charitable Activities		163,173	-	163,173	137,573
Governance Costs		1,350	-	1,350	6,258
TOTAL RESOURCES EXPENDED	2	<u>169,873</u>	<u>-</u>	<u>169,873</u>	<u>145,873</u>
NET INCOMING RESOURCES		44,313	-	44,313	27,007
Fund Balances Brought Forward 01/05/2023		1,321,488	-	1,321,488	1,294,481
FUND BALANCES CARRIED FORWARD 30/04/2024		<u>1,365,801</u>	<u>-</u>	<u>1,365,801</u>	<u>1,321,488</u>

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

MASJID AL-AQSA

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 30 APRIL 2024

	Notes	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
INCOMING RESOURCES			
Voluntary Income	1(a)	139,834	110,437
Investment Income	1(b)	14,000	10,000
Income from Charities Activities	1(c)	300	975
Madressa Fees	1(d)	55,480	50,878
Other Incoming Resources	1(e)	4,572	590
		<hr/>	<hr/>
TOTAL INCOMING RESOURCES		214,186	172,880
RESOURCES EXPENDED			
Cost of Generating Funds	2(a)	5,350	2,042
Charitable Activities	2(b)	163,173	137,573
Governance Costs	2(c)	1,350	6,258
		<hr/>	<hr/>
TOTAL RESOURCES EXPENDED		169,873	145,873
NET INCOMING RESOURCES		44,313	27,007
Fund Balances Brought Forward 01/05/2023		1,321,488	1,294,481
		<hr/>	<hr/>
FUND BALANCES CARRIED FORWARD 30/04/2024		1,365,801	1,321,488

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity made no gain or losses during the above financial period.

MASJID AL-AQSA**BALANCE SHEET AS AT 30 APRIL 2024**

	NOTES	£	2024 £	£	2023 £
FIXED ASSETS					
As per Fixed Asset Schedule	4		1,149,411		1,147,035
CURRENT ASSETS					
Debtors & Prepayments	7	-	-	-	-
Cash at Bank		290,002		240,444	
Cash in Hand		2,776		8,396	
		<u>292,778</u>		<u>248,840</u>	
CURRENT LIABILITIES					
	8				
Accruals & Creditors		2,845		1,002	
PAYE		2,296		2,138	
Loans		-		-	
		<u>5,141</u>		<u>3,140</u>	
Net Current Assets / (Liabilities)			<u>287,637</u>		<u>245,700</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,437,048		1,392,735
LONG-TERM CREDITORS					
Creditors due after one year	9		26,135		26,135
NET ASSETS			<u>1,410,913</u>		<u>1,366,600</u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
	5 & 6				
Balance B/fwd 01/05/2023			1,366,600		1,339,593
Surplus for the Year			<u>44,313</u>		<u>27,007</u>
Balance C/fwd 30/04/2024			<u>1,410,913</u>		<u>1,366,600</u>

Approved by the Mosque Executive Committee on 13th February 2025 and signed on their behalf by:

Mr. Mohammed Aslam (Trustee)

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2024

1. INCOMING RESOURCES

	<u>Unrestricted Funds</u>	
	Totals 2024	Totals 2023
	£	£
(a) Voluntary Income		
Donations	127,253	98,628
Income Tax Recovered (Gift Aid)	12,581	11,809
Grants	-	-
	<u>139,834</u>	<u>110,437</u>
(b) Investment Income		
Bank Interest	-	-
Rental Income	<u>14,000</u>	<u>10,000</u>
	<u>14,000</u>	<u>10,000</u>
(c) Income from Charities Activities		
Other Trading Activities	-	-
Funeral & Wedding Fees	<u>300</u>	<u>975</u>
	<u>300</u>	<u>975</u>
(d) Madressa Fees		
Student Fees	55,480	50,878
Transport Fees	-	-
	<u>55,480</u>	<u>50,878</u>
(e) Other Incoming Resources		
Legal Costs Recovered	-	-
Gain on Disposal of Assets	-	-
Other Income	<u>4,572</u>	<u>590</u>
	<u>4,572</u>	<u>590</u>
TOTAL INCOMING RESOURCES	<u><u>214,186</u></u>	<u><u>172,880</u></u>

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2024

2. RESOURCES EXPENDED

	<u>Unrestricted Funds</u>	
	Totals 2024	Totals 2023
	£	£
(a) Costs of Generating Funds		
Books, Radio & Reference Materials	3,025	2,042
Funeral Materials	2,325	-
	<u>5,350</u>	<u>2,042</u>
(b) Cost of Charitable Activities		
Wages, Teachers Fees & PAYE	89,260	75,232
Pension Contributions	-	-
Conference & Exam Fees	-	94
Guest Speakers & Scholars	-	-
Expenditure on Religious Festivals	2,667	950
Expenditure on Youth	-	-
Gifts & Prizes	6,494	-
Subscriptions, Licenses & Memberships	-	-
Donations	27,263	31,257
Mosque Running Expenses		
Rates & Water	1,837	2,002
Heat & Light	14,301	14,369
Insurance	1,616	1,629
Telephone	596	743
IT & Software Expenses	1,616	1,119
Mosque Repairs & Maintenance	10,980	6,974
Printing, Stationery & Postage	1,374	462
Miscellaneous Expenses	2,133	247
Depreciation	3,036	2,495
	<u>163,173</u>	<u>137,573</u>
(c) Governance Costs		
Bank Charges	25	75
Accountancy	-	-
Legal & Professional Fees	1,325	6,183
	<u>1,350</u>	<u>6,258</u>
TOTAL RESOURCES EXPENDED	<u><u>169,873</u></u>	<u><u>145,873</u></u>

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2024

3. RESOURCES USED

	2024 £	2023 £
Included in resources used are the following costs:		
Staff Costs		
Wages & Salaries	89,260	75,232
Pension Costs	-	-
Social Security Costs	-	-
	<u>89,260</u>	<u>75,232</u>

During the year the charity employed 2 people.

Trustees' Remuneration & Related Party Transaction

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Accountancy	<u>-</u>	<u>-</u>
Depreciation	<u>3,036</u>	<u>2,495</u>

4. TANGIBLE FIXED ASSETS

	Total £	Land & Buildings Freehold £	Plant & Machinery £	Fixtures & Fittings £	Computer Equipment £
Cost					
As at 1 May 2023	1,163,595	1,138,642	-	24,953	-
Additions	5,412	-	-	5,412	-
Disposals	-	-	-	-	-
As at 30 April 2024	<u>1,169,007</u>	<u>1,138,642</u>	<u>-</u>	<u>30,365</u>	<u>-</u>
Depreciation					
As at 1 May 2023	16,560	-	-	16,560	-
Charge for year	3,036	-	-	3,036	-
Disposals	-	-	-	-	-
As at 30 April 2024	<u>19,596</u>	<u>-</u>	<u>-</u>	<u>19,596</u>	<u>-</u>
Net book value					
As at 30 April 2024	<u>1,149,411</u>	<u>1,138,642</u>	<u>-</u>	<u>10,769</u>	<u>-</u>
As at 30 April 2023	<u>1,147,035</u>	<u>1,138,642</u>	<u>-</u>	<u>8,393</u>	<u>-</u>

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2024

5. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £
Fixed Assets	1,149,411
Current Assets	292,778
Current Liabilities	(5,141)
Long-Term Liabilities	<u>(26,135)</u>
Fund Balance	<u><u>1,410,913</u></u>

6. MOVEMENT IN FUNDS

	As at 01/05/2023 £	Incoming Resources £	Outgoing Resources £	Transfer Between Funds £	As at 30/04/2024 £
Unrestricted Funds	<u>1,321,488</u>	<u>214,186</u>	<u>(169,873)</u>	<u>-</u>	<u>1,365,801</u>
	<u><u>1,321,488</u></u>	<u><u>214,186</u></u>	<u><u>(169,873)</u></u>	<u><u>-</u></u>	<u><u>1,365,801</u></u>

7. DEBTORS

	2024 £	2023 £
Gift Aid Payments	-	-
Prepayments	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade Creditors	-	-
Accruals	-	-
Other Creditors	2,845	1,002
Social Security & Other Taxes	2,296	2,138
Qaraz-e-Hasana Loans (Interest Free)	<u>-</u>	<u>-</u>
	<u><u>5,141</u></u>	<u><u>3,140</u></u>

9. LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR

	2024 £	2023 £
Qaraz-e-Hasana Loans (Interest Free)	<u>26,135</u>	<u>26,135</u>

MASJID AL AQSA

England & Wales - Charity number 1109233

Accounts

MASJID AL-AQSA

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING 30 APRIL 2023

CHARITY NUMBER: 1109233

**STONEBRIDGE ACCOUNTANTS
19A CHORLEY OLD ROAD
BOLTON
BL1 3AD**

MASJID AL-AQSA

CONTENTS INFORMATION

FOR THE YEAR ENDING 30 APRIL 2023

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MASJID AL-AQSA

CHARITY INFORMATION

FOR THE YEAR ENDING 30 APRIL 2023

Trustees

Mr. Abdul Latif
Mr. Mohammad Aslam
Mr. Mohammad Khalid
Mr. Mian Khan

Registered Charity Number

1109233

Principal Address

Gilnow Road
Bolton
Lancashire
BL1 4LL

Bankers

Barclays Bank
1-5 Market Street
Bolton
Lancashire
BL1 1BU

Accountants

Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD

MASJID AL-AQSA

TRUSTEES' REPORT

FOR THE YEAR ENDING 30 APRIL 2023

The trustees present their Trustees' Report and the unaudited financial statement for the year ended 30 April 2023.

The trustees' report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The charity trustees for the purpose of charity law are known as members of the board of trustees.

In this report of trustees of Masjid Al-Aqsa present the summary of this purpose, governance, activities, achievements and finances for the financial year 30 April 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act 2011. They are responsible of keeping proper accounting records which disclose with reasonable accuracy at any time in the financial position of the charity and to ensure that such accounts and records comply with the Charities Act 2011.

Mission, Objectives and Strategy

Mission

To provide Islamic religious education, prayer facilities and organise functions to Muslims in accordance with the Sunni Hanafi Barelvi school of thought.

Objectives

The aim of the institution shall be to advance the religion of Islam in accordance with the laws dictated in the Quran, the Sunnah of the holy prophet Mohammed and the Hanafi Sunni school of thought and beliefs expounded by the Imam-e-azam Noman Bin Sabit, commonly known as Imam Abu Hanifa.

To promote for the benefit of the inhabitants of Bolton without distinction of sex, sexual orientation, race or of politics, religious or other opinion, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities and the interest of social welfare for recreation and other leisure time occupations with the objects of improving the conditions of the life of the said inhabitants.

To establish or secure the establishment of a community centre / mosque and to maintain and manage the same (whether alone or in accordance with any local authority or person or body) in furtherance of these objects.

Structure, Governance and Management

Governance

The charity was registered on 26 April 2005 as Masjid-e-Aqsa and Minhaj -ul- Quran Community Centre, which was later amended to Masjid-Al-Aqsa through constitution governing document.

The charity is run by Trustees and volunteers. There are no specific restrictions imposed on how the charity should operate to achieve its objectives. However, the income and assets of the charity must be applied solely for the purpose of achieving its objectives.

Financial Review

During the year the charity received £ 151,071 (2022 - £ 136,545) in donations and collections. Gift Aid of £ 11,809 (2022 - £ 9,176) was claimed and received during the year. At the end of the year, the charity's all financial matters were up to date with available cash and bank balances of £ 248,840 (2022 - £ 219,338).

Results and Dividends

At the end of the year the company has assets of £ 1,395,875 (2021 - £ 1,368,868) and liabilities of £ 29,275 (2022 - £ 29,275). The net assets of the company have increased by £ 27,007.

In accordance with the Constitution, the trustees retire by rotation and being eligible, offer themselves for re-election.

Approved by the Board of Trustees on 12th February 2024 and signed on its behalf by;

Mr. Mohammed Aslam
Trustee

MASJID AL-AQSA

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDING 30 APRIL 2023

MANAGING TRUSTEES AND MOSQUE COMMITTEE

The Trustees who served during the period are listed below:

30 April 2023

Mr. Abdul Latif
Mr. Mohammad Aslam
Mr. Mohammad Khalid
Mr. Mian Khan

30 April 2022

Mr. Abdul Latif
Mr. Mohammad Aslam
Mr. Mohammad Khalid
Mr. Mian Khan

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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 Charity SORP;
- * Make judgements and estimates that are reasonable and prudent;
- * State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- * Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

APPROVED BY THE TRUSTEES AND SIGNED ON BEHALF OF THE TRUSTEES BY:

Mr. Mohammad Aslam – Trustee
12 February 2024

MASJID AL-AQSA

ACCOUNTANT'S REPORT FOR THE YEAR ENDED 30 APRIL 2023

TO THE TRUSTEES AND MEMBERS OF THE MASJID AL-AQSA

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Charities Act 2011, we have compiled the financial statements of the charity which comprises the Income & Expenditure Income & Expenditure Accounts, Balance Sheets, and the related notes from the accounting records and information and explanations you have given us.

I have examined the financial statements for the year ended 30 April 2023 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

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

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, 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 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 our examination, no matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or

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

Honorary Independent Examiner

Faruk Patel FFA FTA
Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD

13th February 2024

MASJID AL-AQSA

ACCOUNTING POLICIES

FOR THE YEAR ENDING 30 APRIL 2023

The principle policies adopted in the Financial Statements are set out below.

BASIS OF ACCOUNTING

The Accounts have been prepared under the Historical Cost Convention, and comply with the Statement of recommended Practice; "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005, and applicable accounting standards, subject to the limitations imposed by the situation as explained in the Trustees Report "Financial Review".

FUND ACCOUNTING

Unrestricted funds represent the accumulated funds of the charity that are not subject to any restrictions regarding their use, and are available in the furtherance of the general objectives of the charity.

There are no restricted funds.

The financial statements include all transactions, assets and liabilities for which the Charity is responsible in law.

INCOMING RESOURCES

Collections and donations are included when the charity becomes entitled to the donation, and any conditions for receipt are met. Tax reclaims on donations are accounted at the time as they are received.

Class Fees are recognised when the Charity provides classes to its students.

Grants are accounted for when the Charity is legally entitled to the amounts due and the amount can be quantified with reasonable accuracy.

Income includes grants in respect of revenue and capital items.

RESOURCES EXPENDED

Expenditure is recognised on an accrual basis as a liability is incurred

* 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.

* Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

* All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

MASJID AL-AQSA

ACCOUNTING POLICIES

FOR THE YEAR ENDING 30 APRIL 2023

FIXED ASSETS

Land and Property

The Mosque has been included at cost price. No depreciation has been charged on the land & building.

Other Fixtures, Fittings and Office Equipment

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

Equipment and machinery – 10% straight line

Fixture and Fittings - 10% straight line

Computer equipment - 25% straight line

CURRENT LIABILITIES

Qaraz-e-Hasana loans are interest free loans provided by members of the Mosque Community.

TAXATION

No provision has been made for taxation as exemption from taxation has been granted by the HMRC under the provisions of Section 505 of the Income and Corporation Taxes Act 1988.

VAT ACCOUNTING

The Charity is not liable to be registered for VAT. Irrecoverable VAT on expenditure is not analysed separately but attributed to the category of expenditure on which it is incurred.

MASJID AL-AQSA

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 30 APRIL 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Totals 2023 £	Totals 2022 £
INCOMING RESOURCES					
<u>Voluntary Income</u>					
Donations		98,628	-	98,628	86,279
Income Tax Recovered		11,809	-	11,809	9,176
Grants		-	-	-	-
<u>Investment Income</u>					
Bank Interest		-	-	-	-
Interest From HMRC		10,000	-	10,000	13,000
<u>Income from Charities Activities</u>					
Sale of Uniforms & School Materials		-	-	-	-
Funeral & Wedding Fees		975	-	975	1,140
<u>Madressa Fees</u>					
Student Fees		50,878	-	50,878	47,765
Transport Fees		-	-	-	-
<u>Other Incoming Resources</u>					
Legal Costs Recovered		-	-	-	-
Gain on Disposal of Assets		-	-	-	-
Other Income		590	-	590	1,361
TOTAL INCOMING RESOURCES	1	<u>172,880</u>	<u>-</u>	<u>172,880</u>	<u>158,721</u>
RESOURCES EXPENDED					
3					
Cost of Generating Funds		2,042	-	2,042	3,002
Charitable Activities		137,573	-	137,573	104,977
Governance Costs		6,258	-	6,258	5,630
TOTAL RESOURCES EXPENDED	2	<u>145,873</u>	<u>-</u>	<u>145,873</u>	<u>113,609</u>
NET INCOMING RESOURCES		27,007	-	27,007	45,112
Fund Balances Brought Forward 01/05/2022		1,339,593	-	1,339,593	1,294,481
FUND BALANCES CARRIED FORWARD 30/04/2023		<u>1,366,600</u>	<u>-</u>	<u>1,366,600</u>	<u>1,339,593</u>

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

MASJID AL-AQSA

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 30 APRIL 2023

	Notes	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
INCOMING RESOURCES			
Voluntary Income	1(a)	110,437	95,455
Investment Income	1(b)	10,000	13,000
Income from Charities Activities	1(c)	975	1,140
Madressa Fees	1(d)	50,878	47,765
Other Incoming Resources	1(e)	590	1,361
		<hr/>	<hr/>
TOTAL INCOMING RESOURCES		172,880	158,721
RESOURCES EXPENDED			
Cost of Generating Funds	2(a)	2,042	3,002
Charitable Activities	2(b)	137,573	104,977
Governance Costs	2(c)	6,258	5,630
		<hr/>	<hr/>
TOTAL RESOURCES EXPENDED		145,873	113,609
NET INCOMING RESOURCES		27,007	45,112
Fund Balances Brought Forward 01/05/2022		1,339,593	1,294,481
		<hr/>	<hr/>
FUND BALANCES CARRIED FORWARD 30/04/2023		1,366,600	1,339,593

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity made no gain or losses during the above financial period.

MASJID AL-AQSA**BALANCE SHEET AS AT 30 APRIL 2023**

	NOTES	£	2023 £	£	2022 £
FIXED ASSETS					
As per Fixed Asset Schedule	4		1,147,035		1,149,530
CURRENT ASSETS					
Debtors & Prepayments	7	-	-	-	-
Cash at Bank		240,444		216,232	
Cash in Hand		8,396		3,106	
		<u>248,840</u>		<u>219,338</u>	
CURRENT LIABILITIES					
	8				
Accruals & Creditors		1,002		957	
PAYE		2,138		2,183	
Loans		-		-	
		<u>3,140</u>		<u>3,140</u>	
Net Current Assets / (Liabilities)			<u>245,700</u>		<u>216,198</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,392,735		1,365,728
LONG-TERM CREDITORS					
Creditors due after one year	9		26,135		26,135
NET ASSETS			<u>1,366,600</u>		<u>1,339,593</u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
	5 & 6				
Balance B/fwd 01/05/2022			1,339,593		1,294,481
Surplus for the Year			<u>27,007</u>		<u>45,112</u>
Balance C/fwd 30/04/2023			<u>1,366,600</u>		<u>1,339,593</u>

Approved by the Mosque Executive Committee on 12th February 2024 and signed on their behalf by:

Mr. Mohammed Aslam (Trustee)

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2023

1. INCOMING RESOURCES

	<u>Unrestricted Funds</u>	
	Totals 2023	Totals 2022
	£	£
(a) Voluntary Income		
Donations	98,628	86,279
Income Tax Recovered (Gift Aid)	11,809	9,176
Grants	-	-
	<u>110,437</u>	<u>95,455</u>
(b) Investment Income		
Bank Interest	-	-
Rental Income	<u>10,000</u>	<u>13,000</u>
	<u>10,000</u>	<u>13,000</u>
(c) Income from Charities Activities		
Other Trading Activities	-	-
Funeral & Wedding Fees	<u>975</u>	<u>1,140</u>
	<u>975</u>	<u>1,140</u>
(d) Madressa Fees		
Student Fees	50,878	47,765
Transport Fees	-	-
	<u>50,878</u>	<u>47,765</u>
(e) Other Incoming Resources		
Legal Costs Recovered	-	-
Gain on Disposal of Assets	-	-
Other Income	<u>590</u>	<u>1,361</u>
	<u>590</u>	<u>1,361</u>
TOTAL INCOMING RESOURCES	<u><u>172,880</u></u>	<u><u>158,721</u></u>

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2023

2. RESOURCES EXPENDED

	<u>Unrestricted Funds</u>	
	Totals 2023 £	Totals 2022 £
(a) Costs of Generating Funds		
Books, Radio & Reference Materials	2,042	2,560
Funeral Materials	-	442
	<u>2,042</u>	<u>3,002</u>
(b) Cost of Charitable Activities		
Wages, Teachers Fees & PAYE	75,232	67,427
Pension Contributions	-	-
Conference & Exam Fees	94	147
Guest Speakers & Scholars	-	-
Expenditure on Religious Festivals	950	3,188
Expenditure on Youth	-	-
Scholar Prizes During Ramadhan	-	-
Subscriptions, Licenses & Memberships	-	-
Donations	31,257	-
Mosque Running Expenses		
Rates & Water	2,002	1,394
Heat & Light	14,369	10,672
Insurance	1,629	1,470
Telephone	743	679
IT & Software Expenses	1,119	9,402
Mosque Repairs & Maintenance	6,974	7,271
Printing, Stationery & Postage	462	393
Miscellaneous Expenses	247	439
Depreciation	2,495	2,495
	<u>137,573</u>	<u>104,977</u>
(c) Governance Costs		
Bank Charges	75	-
Accountancy	-	-
Legal & Professional Fees	6,183	5,630
	<u>6,258</u>	<u>5,630</u>
TOTAL RESOURCES EXPENDED	<u><u>145,873</u></u>	<u><u>113,609</u></u>

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2023

3. RESOURCES USED

	2023 £	2022 £
Included in resources used are the following costs:		
Staff Costs		
Wages & Salaries	75,232	67,427
Pension Costs	-	-
Social Security Costs	-	-
	<u>75,232</u>	<u>67,427</u>

During the year the charity employed 2 people.

Trustees' Remuneration & Related Party Transaction

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Accountancy	<u>-</u>	<u>-</u>
Depreciation	<u>2,495</u>	<u>2,495</u>

4. TANGIBLE FIXED ASSETS

	Total £	Land & Buildings Freehold £	Plant & Machinery £	Fixtures & Fittings £	Computer Equipment £
Cost					
As at 1 May 2022	1,163,595	1,138,642	-	24,953	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 30 April 2023	<u>1,163,595</u>	<u>1,138,642</u>	<u>-</u>	<u>24,953</u>	<u>-</u>
Depreciation					
As at 1 May 2022	14,065	-	-	14,065	-
Charge for year	2,495	-	-	2,495	-
Disposals	-	-	-	-	-
As at 30 April 2023	<u>16,560</u>	<u>-</u>	<u>-</u>	<u>16,560</u>	<u>-</u>
Net book value					
As at 30 April 2023	<u>1,147,035</u>	<u>1,138,642</u>	<u>-</u>	<u>8,393</u>	<u>-</u>
As at 30 April 2022	<u>1,149,530</u>	<u>1,138,642</u>	<u>-</u>	<u>10,888</u>	<u>-</u>

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2023

5. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £
Fixed Assets	1,147,035
Current Assets	248,840
Current Liabilities	(3,140)
Long-Term Liabilities	<u>(26,135)</u>
Fund Balance	<u><u>1,366,600</u></u>

6. MOVEMENT IN FUNDS

	As at 01/05/2022 £	Incoming Resources £	Outgoing Resources £	Transfer Between Funds £	As at 30/04/2023 £
Unrestricted Funds	<u>1,339,593</u>	<u>172,880</u>	<u>(145,873)</u>	-	<u>1,366,600</u>
	<u><u>1,339,593</u></u>	<u><u>172,880</u></u>	<u><u>(145,873)</u></u>	<u><u>-</u></u>	<u><u>1,366,600</u></u>

7. DEBTORS

	2023 £	2022 £
Gift Aid Payments	-	-
Prepayments	-	-
	<u><u>-</u></u>	<u><u>-</u></u>

8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade Creditors	-	-
Accruals	-	-
Other Creditors	1,002	957
Social Security & Other Taxes	2,138	2,183
Qaraz-e-Hasana Loans (Interest Free)	-	-
	<u><u>3,140</u></u>	<u><u>3,140</u></u>

9. LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR

	2023 £	2022 £
Qaraz-e-Hasana Loans (Interest Free)	<u><u>26,135</u></u>	<u><u>26,135</u></u>

MASJID AL AQSA

England & Wales - Charity number 1109233

Accounts

MASJID AL-AQSA

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING 30 APRIL 2022

CHARITY NUMBER: 1109233

**STONEBRIDGE ACCOUNTANTS
19A CHORLEY OLD ROAD
BOLTON
BL1 3AD**

MASJID AL-AQSA

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FOR THE YEAR ENDING 30 APRIL 2022

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MASJID AL-AQSA

CHARITY INFORMATION

FOR THE YEAR ENDING 30 APRIL 2022

Trustees

Mr. Abdul Latif
Mr. Mohammad Aslam
Mr. Mohammad Khalid
Mr. Mian Khan

Registered Charity Number

1109233

Principal Address

Gilnow Road
Bolton
Lancashire
BL1 4LL

Bankers

Barclays Bank
1-5 Market Street
Bolton
Lancashire
BL1 1BU

Accountants

Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD

MASJID AL-AQSA

TRUSTEES' REPORT

FOR THE YEAR ENDING 30 APRIL 2022

The trustees present their Trustees' Report and the unaudited financial statement for the year ended 30 April 2022.

The trustees' report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The charity trustees for the purpose of charity law are known as members of the board of trustees.

In this report of trustees of Masjid Al-Aqsa present the summary of this purpose, governance, activities, achievements and finances for the financial year 30 April 2022.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act 2011. They are responsible of keeping proper accounting records which disclose with reasonable accuracy at any time in the financial position of the charity and to ensure that such accounts and records comply with the Charities Act 2011.

Mission, Objectives and Strategy

Mission

To provide Islamic religious education, prayer facilities and organise functions to Muslims in accordance with the Sunni Hanafi Bareilvi school of thought.

Objectives

The aim of the institution shall be to advance the religion of Islam in accordance with the laws dictated in the Quran, the Sunnah of the holy prophet Mohammed and the Hanafi Sunni school of thought and beliefs expounded by the Imam-e-azam Noman Bin Sabit, commonly known as Imam Abu Hanifa.

To promote for the benefit of the inhabitants of Bolton without distinction of sex, sexual orientation, race or of politics, religious or other opinion, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities and the interest of social welfare for recreation and other leisure time occupations with the objects of improving the conditions of the life of the said inhabitants.

To establish or secure the establishment of a community centre / mosque and to maintain and manage the same (whether alone or in accordance with any local authority or person or body) in furtherance of these objects.

Structure, Governance and Management

Governance

The charity was registered on 26 April 2005 as Masjid-e-Aqsa and Minhaj -ul- Quran Community Centre, which was later amended to Masjid-Al-Aqsa through constitution governing document.

The charity is run by Trustees and volunteers. There are no specific restrictions imposed on how the charity should operate to achieve its objectives. However, the income and assets of the charity must be applied solely for the purpose of achieving its objectives.

Financial Review

During the year the charity received £ 136,545 (2021 - £ 93,867) in donations and collections. Gift Aid of £ 9,176 (2021 - £ 7,373) was claimed and received during the year. At the end of the year, the charity's all financial matters were up to date with available cash and bank balances of £ 219,338 (2020 - £ 171,252).

Results and Dividends

At the end of the year the company has assets of £ 1,368,868 (2021 - £ 1,323,277) and liabilities of £ 28,795 (2021 - £ 28,795). The net assets of the company have increased by £ 45,112.

In accordance with the Constitution, the trustees retire by rotation and being eligible, offer themselves for re-election.

Approved by the Board of Trustees on 4th May 2023 and signed on its behalf by;

Mr. Mohammed Aslam
Trustee

MASJID AL-AQSA

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDING 30 APRIL 2022

MANAGING TRUSTEES AND MOSQUE COMMITTEE

The Trustees who served during the period are listed below:

30 April 2022

Mr. Abdul Latif
Mr. Mohammad Aslam
Mr. Mohammad Khalid
Mr. Mian Khan

30 April 2021

Mr. Abdul Latif
Mr. Mohammad Aslam
Mr. Mohammad Khalid
Mr. Mian Khan

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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 Charity SORP;
- * Make judgements and estimates that are reasonable and prudent;
- * State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- * Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

APPROVED BY THE TRUSTEES AND SIGNED ON BEHALF OF THE TRUSTEES BY:

Mr. Mohammad Aslam – Trustee
04 May 2023

MASJID AL-AQSA

ACCOUNTANT'S REPORT FOR THE YEAR ENDED 30 APRIL 2022

TO THE TRUSTEES AND MEMBERS OF THE MASJID AL-AQSA

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Charities Act 2011, we have compiled the financial statements of the charity which comprises the Income & Expenditure Income & Expenditure Accounts, Balance Sheets, and the related notes from the accounting records and information and explanations you have given us.

I have examined the financial statements for the year ended 30 April 2022 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

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

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, 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 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 our examination, no matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Honorary Independent Examiner

Faruk Patel FFA FTA
Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD

5th May 2023

MASJID AL-AQSA

ACCOUNTING POLICIES

FOR THE YEAR ENDING 30 APRIL 2022

The principle policies adopted in the Financial Statements are set out below.

BASIS OF ACCOUNTING

The Accounts have been prepared under the Historical Cost Convention, and comply with the Statement of recommended Practice; "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005, and applicable accounting standards, subject to the limitations imposed by the situation as explained in the Trustees Report "Financial Review".

FUND ACCOUNTING

Unrestricted funds represent the accumulated funds of the charity that are not subject to any restrictions regarding their use, and are available in the furtherance of the general objectives of the charity.

There are no restricted funds.

The financial statements include all transactions, assets and liabilities for which the Charity is responsible in law.

INCOMING RESOURCES

Collections and donations are included when the charity becomes entitled to the donation, and any conditions for receipt are met. Tax reclaims on donations are accounted at the time as they are received.

Class Fees are recognised when the Charity provides classes to its students.

Grants are accounted for when the Charity is legally entitled to the amounts due and the amount can be quantified with reasonable accuracy.

Income includes grants in respect of revenue and capital items.

RESOURCES EXPENDED

Expenditure is recognised on an accrual basis as a liability is incurred

* 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.

* Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

* All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

MASJID AL-AQSA

ACCOUNTING POLICIES

FOR THE YEAR ENDING 30 APRIL 2022

FIXED ASSETS

Land and Property

The Mosque has been included at cost price. No depreciation has been charged on the land & building.

Other Fixtures, Fittings and Office Equipment

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

Equipment and machinery – 10% straight line

Fixture and Fittings - 10% straight line

Computer equipment - 25% straight line

CURRENT LIABILITIES

Qaraz-e-Hasana loans are interest free loans provided by members of the Mosque Community.

TAXATION

No provision has been made for taxation as exemption from taxation has been granted by the HMRC under the provisions of Section 505 of the Income and Corporation Taxes Act 1988.

VAT ACCOUNTING

The Charity is not liable to be registered for VAT. Irrecoverable VAT on expenditure is not analysed separately but attributed to the category of expenditure on which it is incurred.

MASJID AL-AQSA**STATEMENT OF FINANCIAL ACTIVITIES****INCOME AND EXPENDITURE STATEMENT****FOR THE YEAR ENDING 30 APRIL 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Totals 2021 £	Totals 2020 £
INCOMING RESOURCES					
<u>Voluntary Income</u>					
Donations		86,279	-	86,279	45,473
Income Tax Recovered		9,176	-	9,176	7,373
Grants		-	-	-	995
<u>Investment Income</u>					
Bank Interest		-	-	-	-
Interest From HMRC		13,000	-	13,000	11,000
<u>Income from Charities Activities</u>					
Sale of Uniforms & School Materials		-	-	-	-
Funeral & Wedding Fees		1,140	-	1,140	1,800
<u>Madressa Fees</u>					
Student Fees		47,765	-	47,765	45,788
Transport Fees		-	-	-	-
<u>Other Incoming Resources</u>					
Legal Costs Recovered		-	-	-	-
Gain on Disposal of Assets		-	-	-	-
Other Income		1,361	-	1,361	806
TOTAL INCOMING RESOURCES	1	158,721	-	158,721	113,235
RESOURCES EXPENDED					
3					
Cost of Generating Funds		3,002	-	3,002	4,285
Charitable Activities		104,977	-	104,977	95,012
Governance Costs		5,630	-	5,630	1,240
TOTAL RESOURCES EXPENDED	2	113,609	-	113,609	100,537
NET INCOMING RESOURCES		45,112	-	45,112	12,698
Fund Balances Brought Forward 01/05/2020		1,294,481	-	1,294,481	1,281,783
FUND BALANCES CARRIED FORWARD 30/04/2021		1,339,593	-	1,339,593	1,294,481

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

MASJID AL-AQSA

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 30 APRIL 2022

	Notes	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
INCOMING RESOURCES			
Voluntary Income	1(a)	95,455	53,841
Investment Income	1(b)	13,000	11,000
Income from Charities Activities	1(c)	1,140	1,800
Madressa Fees	1(d)	47,765	45,788
Other Incoming Resources	1(e)	1,361	806
		<hr/>	<hr/>
TOTAL INCOMING RESOURCES		158,721	113,235
RESOURCES EXPENDED			
Cost of Generating Funds	2(a)	3,002	4,285
Charitable Activities	2(b)	104,977	95,012
Governance Costs	2(c)	5,630	1,240
		<hr/>	<hr/>
TOTAL RESOURCES EXPENDED		113,609	100,537
NET INCOMING RESOURCES		45,112	12,698
Fund Balances Brought Forward 01/05/2020		1,294,481	1,281,783
		<hr/>	<hr/>
FUND BALANCES CARRIED FORWARD 30/04/2021		1,339,593	1,294,481

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity made no gain or losses during the above financial period.

MASJID AL-AQSA**BALANCE SHEET AS AT 30 APRIL 2022**

	NOTES	£	2022 £	£	2021 £
FIXED ASSETS					
As per Fixed Asset Schedule	4		1,149,530		1,152,025
CURRENT ASSETS					
Debtors & Prepayments	7	-	-	-	-
Cash at Bank		216,232		170,864	
Cash in Hand		3,106		387	
		<u>219,338</u>		<u>171,251</u>	
CURRENT LIABILITIES					
	8				
Accruals & Creditors		957		858	
PAYE		2,183		1,802	
Loans		-		-	
		<u>3,140</u>		<u>2,660</u>	
Net Current Assets / (Liabilities)			<u>216,198</u>		<u>168,591</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,365,728		1,320,616
LONG-TERM CREDITORS					
Creditors due after one year	9		26,135		26,135
NET ASSETS			<u>1,339,593</u>		<u>1,294,481</u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
	5 & 6				
Balance B/fwd 01/05/2021			1,294,481		1,281,783
Surplus for the Year			<u>45,112</u>		<u>12,698</u>
Balance C/fwd 30/04/2022			<u>1,339,593</u>		<u>1,294,481</u>

Approved by the Mosque Executive Committee on 4 May 2023 and signed on their behalf by:

Mr. Mohammed Aslam (Trustee)

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2022

1. INCOMING RESOURCES

	<u>Unrestricted Funds</u>	
	Totals 2022	Totals 2021
	£	£
(a) Voluntary Income		
Donations	86,279	45,473
Income Tax Recovered (Gift Aid)	9,176	7,373
Grants	-	995
	<u>95,455</u>	<u>53,841</u>
(b) Investment Income		
Bank Interest	-	-
Rental Income	<u>13,000</u>	<u>11,000</u>
	<u>13,000</u>	<u>11,000</u>
(c) Income from Charities Activities		
Other Trading Activities	-	-
Funeral & Wedding Fees	<u>1,140</u>	<u>1,800</u>
	<u>1,140</u>	<u>1,800</u>
(d) Madressa Fees		
Student Fees	47,765	45,788
Transport Fees	-	-
	<u>47,765</u>	<u>45,788</u>
(e) Other Incoming Resources		
Legal Costs Recovered	-	-
Gain on Disposal of Assets	-	-
Other Income	<u>1,361</u>	<u>806</u>
	<u>1,361</u>	<u>806</u>
TOTAL INCOMING RESOURCES	<u><u>158,721</u></u>	<u><u>113,235</u></u>

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2022

2. RESOURCES EXPENDED

	<u>Unrestricted Funds</u>	
	Totals 2022	Totals 2021
	£	£
(a) Costs of Generating Funds		
Books, Radio & Reference Materials	2,560	1,993
Funeral Materials	442	2,292
	<u>3,002</u>	<u>4,285</u>
(b) Cost of Charitable Activities		
Wages, Teachers Fees & PAYE	67,427	73,030
Pension Contributions	-	-
Conference & Exam Fees	147	2,452
Guest Speakers & Scholars	-	-
Expenditure on Religious Festivals	3,188	511
Expenditure on Youth	-	-
Scholar Prizes During Ramadhan	-	-
Subscriptions, Licenses & Memberships	-	200
Donations	-	-
Mosque Running Expenses		
Rates & Water	1,394	1,434
Heat & Light	10,672	5,187
Insurance	1,470	1,450
Telephone	679	435
IT & Software Expenses	9,402	-
Mosque Repairs & Maintenance	7,271	7,031
Printing, Stationery & Postage	393	365
Miscellaneous Expenses	439	422
Depreciation	2,495	2,495
	<u>104,977</u>	<u>95,012</u>
(c) Governance Costs		
Accountancy	-	-
Legal & Professional Fees	5,630	1,240
	<u>5,630</u>	<u>1,240</u>
TOTAL RESOURCES EXPENDED	<u><u>113,609</u></u>	<u><u>100,537</u></u>

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2022

3. RESOURCES USED

	2022 £	2021 £
Included in resources used are the following costs:		
Staff Costs		
Wages & Salaries	67,427	73,030
Pension Costs	-	-
Social Security Costs	-	-
	<u>67,427</u>	<u>73,030</u>

During the year the charity employed 2 people.

Trustees' Remuneration & Related Party Transaction

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Accountancy	<u>-</u>	<u>-</u>
Depreciation	<u>2,495</u>	<u>2,495</u>

4. TANGIBLE FIXED ASSETS

	Total £	Land & Buildings Freehold £	Plant & Machinery £	Fixtures & Fittings £	Computer Equipment £
Cost					
As at 1 May 2021	1,163,595	1,138,642	-	24,953	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 30 April 2022	<u>1,163,595</u>	<u>1,138,642</u>	<u>-</u>	<u>24,953</u>	<u>-</u>
Depreciation					
As at 1 May 2021	11,570	-	-	11,570	-
Charge for year	2,495	-	-	2,495	-
Disposals	-	-	-	-	-
As at 30 April 2022	<u>14,065</u>	<u>-</u>	<u>-</u>	<u>14,065</u>	<u>-</u>
Net book value					
As at 30 April 2022	<u>1,149,530</u>	<u>1,138,642</u>	<u>-</u>	<u>10,888</u>	<u>-</u>
As at 30 April 2021	<u>1,152,025</u>	<u>1,138,642</u>	<u>-</u>	<u>13,383</u>	<u>-</u>

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2022

5. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £
Fixed Assets	1,149,530
Current Assets	219,338
Current Liabilities	(3,140)
Long-Term Liabilities	<u>(26,135)</u>
Fund Balance	<u><u>1,339,593</u></u>

6. MOVEMENT IN FUNDS

	As at 01/05/2021 £	Incoming Resources £	Outgoing Resources £	Transfer Between Funds £	As at 30/04/2022 £
Unrestricted Funds	<u>1,294,481</u>	<u>158,721</u>	<u>(113,609)</u>	-	<u>1,339,593</u>
	<u><u>1,294,481</u></u>	<u><u>158,721</u></u>	<u><u>(113,609)</u></u>	<u><u>-</u></u>	<u><u>1,339,593</u></u>

7. DEBTORS

	2022 £	2021 £
Gift Aid Payments	-	-
Prepayments	-	-
	<u><u>-</u></u>	<u><u>-</u></u>

8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade Creditors	-	-
Accruals	-	-
Other Creditors	957	858
Social Security & Other Taxes	2,183	1,802
Qaraz-e-Hasana Loans (Interest Free)	-	-
	<u><u>3,140</u></u>	<u><u>2,660</u></u>

9. LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR

	2022 £	2021 £
Qaraz-e-Hasana Loans (Interest Free)	<u><u>26,135</u></u>	<u><u>26,135</u></u>

MASJID AL AQSA

England & Wales - Charity number 1109233

Accounts

MASJID AL-AQSA

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING 30 APRIL 2021

CHARITY NUMBER: 1109233

**STONEBRIDGE ACCOUNTANTS
19A CHORLEY OLD ROAD
BOLTON
BL1 3AD**

MASJID AL-AQSA

CONTENTS INFORMATION

FOR THE YEAR ENDING 30 APRIL 2021

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MASJID AL-AQSA

CHARITY INFORMATION

FOR THE YEAR ENDING 30 APRIL 2021

Trustees

Mr. Abdul Latif
Mr. Mohammad Aslam
Mr. Mohammad Khalid
Mr. Mian Khan

Registered Charity Number

1109233

Principal Address

Gilnow Road
Bolton
Lancashire
BL1 4LL

Bankers

Barclays Bank
1-5 Market Street
Bolton
Lancashire
BL1 1BU

Accountants

Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD

MASJID AL-AQSA

TRUSTEES' REPORT

FOR THE YEAR ENDING 30 APRIL 2021

The trustees present their Trustees' Report and the unaudited financial statement for the year ended 30 April 2021.

The trustees' report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The charity trustees for the purpose of charity law are known as members of the board of trustees.

In this report of trustees of Masjid Al-Aqsa present the summary of this purpose, governance, activities, achievements and finances for the financial year 30 April 2021.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act 2011. They are responsible of keeping proper accounting records which disclose with reasonable accuracy at any time in the financial position of the charity and to ensure that such accounts and records comply with the Charities Act 2011.

Mission, Objectives and Strategy

Mission

To provide Islamic religious education, prayer facilities and organise functions to Muslims in accordance with the Sunni Hanafi Barelvi school of thought.

Objectives

The aim of the institution shall be to advance the religion of Islam in accordance with the laws dictated in the Quran, the Sunnah of the holy prophet Mohammed and the Hanafi Sunni school of thought and beliefs expounded by the Imam-e-azam Noman Bin Sabit, commonly known as Imam Abu Hanifa.

To promote for the benefit of the inhabitants of Bolton without distinction of sex, sexual orientation, race or of politics, religious or other opinion, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities and the interest of social welfare for recreation and other leisure time occupations with the objects of improving the conditions of the life of the said inhabitants.

To establish or secure the establishment of a community centre / mosque and to maintain and manage the same (whether alone or in accordance with any local authority or person or body) in furtherance of these objects.

Structure, Governance and Management

Governance

The charity was registered on 26 April 2005 as Masjid-e-Aqsa and Minhaj -ul- Quran Community Centre, which was later amended to Masjid-Al-Aqsa through constitution governing document.

The charity is run by Trustees and volunteers. There are no specific restrictions imposed on how the charity should operate to achieve its objectives. However, the income and assets of the charity must be applied solely for the purpose of achieving its objectives.

Financial Review

During the year the charity received £ 93,867 (2020 - £ 116,229) in donations and collections. Gift Aid of £ 7,373 (2020 - £ 40,910) was claimed and received during the year. At the end of the year, the charity's all financial matters were up to date with available cash and bank balances of £ 171,252 (2020 - £ 157,373).

Results and Dividends

At the end of the year the company has assets of £ 1,323,277 (2020 - £ 1,311,894) and liabilities of £ 28,795 (2020 - £ 30,111). The net assets of the company have increased by £ 12,699.

In accordance with the Constitution, the trustees retire by rotation and being eligible, offer themselves for re-election.

Approved by the Board of Trustees on 4th May 2023 and signed on its behalf by;

Mr. Mohammed Aslam
Trustee

MASJID AL-AQSA

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDING 30 APRIL 2021

MANAGING TRUSTEES AND MOSQUE COMMITTEE

The Trustees who served during the period are listed below:

30 April 2021

Mr. Abdul Latif
Mr. Mohammad Aslam
Mr. Mohammad Khalid
Mr. Mian Khan

30 April 2020

Mr. Abdul Latif
Mr. Mohammad Aslam
Mr. Mohammad Khalid
Mr. Mian Khan

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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 Charity SORP;
- * Make judgements and estimates that are reasonable and prudent;
- * State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- * Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

APPROVED BY THE TRUSTEES AND SIGNED ON BEHALF OF THE TRUSTEES BY:

Mr. Mohammad Aslam – Trustee
04 May 2023

MASJID AL-AQSA

ACCOUNTANT'S REPORT FOR THE YEAR ENDED 30 APRIL 2021

TO THE TRUSTEES AND MEMBERS OF THE MASJID AL-AQSA

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Charities Act 2011, we have compiled the financial statements of the charity which comprises the Income & Expenditure Income & Expenditure Accounts, Balance Sheets, and the related notes from the accounting records and information and explanations you have given us.

I have examined the financial statements for the year ended 30 April 2021 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

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

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, 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 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 our examination, no matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Honorary Independent Examiner

Faruk Patel FFA FTA
Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD

5th May 2023

MASJID AL-AQSA

ACCOUNTING POLICIES

FOR THE YEAR ENDING 30 APRIL 2021

The principle policies adopted in the Financial Statements are set out below.

BASIS OF ACCOUNTING

The Accounts have been prepared under the Historical Cost Convention, and comply with the Statement of recommended Practice; "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005, and applicable accounting standards, subject to the limitations imposed by the situation as explained in the Trustees Report "Financial Review".

FUND ACCOUNTING

Unrestricted funds represent the accumulated funds of the charity that are not subject to any restrictions regarding their use, and are available in the furtherance of the general objectives of the charity.

There are no restricted funds.

The financial statements include all transactions, assets and liabilities for which the Charity is responsible in law.

INCOMING RESOURCES

Collections and donations are included when the charity becomes entitled to the donation, and any conditions for receipt are met. Tax reclaims on donations are accounted at the time as they are received.

Class Fees are recognised when the Charity provides classes to its students.

Grants are accounted for when the Charity is legally entitled to the amounts due and the amount can be quantified with reasonable accuracy.

Income includes grants in respect of revenue and capital items.

RESOURCES EXPENDED

Expenditure is recognised on an accrual basis as a liability is incurred

* 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.

* Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

* All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

MASJID AL-AQSA

ACCOUNTING POLICIES

FOR THE YEAR ENDING 30 APRIL 2021

FIXED ASSETS

Land and Property

The Mosque has been included at cost price. No depreciation has been charged on the land & building.

Other Fixtures, Fittings and Office Equipment

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

Equipment and machinery – 10% straight line

Fixture and Fittings - 10% straight line

Computer equipment - 25% straight line

CURRENT LIABILITIES

Qaraz-e-Hasana loans are interest free loans provided by members of the Mosque Community.

TAXATION

No provision has been made for taxation as exemption from taxation has been granted by the HMRC under the provisions of Section 505 of the Income and Corporation Taxes Act 1988.

VAT ACCOUNTING

The Charity is not liable to be registered for VAT. Irrecoverable VAT on expenditure is not analysed separately but attributed to the category of expenditure on which it is incurred.

MASJID AL-AQSA

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 30 APRIL 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Totals 2021 £	Totals 2020 £
INCOMING RESOURCES					
<u>Voluntary Income</u>					
Donations		45,473	-	45,473	58,489
Income Tax Recovered		7,373	-	7,373	40,910
Grants		995	-	995	-
<u>Investment Income</u>					
Bank Interest		-	-	-	-
Interest From HMRC		11,000	-	11,000	12,000
<u>Income from Charities Activities</u>					
Sale of Uniforms & School Materials		-	-	-	-
Funeral & Wedding Fees		1,800	-	1,800	8,025
<u>Madressa Fees</u>					
Student Fees		45,788	-	45,788	47,275
Transport Fees		-	-	-	-
<u>Other Incoming Resources</u>					
Legal Costs Recovered		-	-	-	-
Gain on Disposal of Assets		-	-	-	-
Other Income		806	-	806	2,440
TOTAL INCOMING RESOURCES	1	<u>113,235</u>	<u>-</u>	<u>113,235</u>	<u>169,139</u>
RESOURCES EXPENDED					
3					
Cost of Generating Funds		4,285	-	4,285	2,883
Charitable Activities		95,012	-	95,012	106,805
Governance Costs		1,240	-	1,240	1,305
TOTAL RESOURCES EXPENDED	2	<u>100,537</u>	<u>-</u>	<u>100,537</u>	<u>110,993</u>
NET INCOMING RESOURCES		12,698	-	12,698	58,146
Fund Balances Brought Forward 01/05/2020		1,281,783	-	1,281,783	1,223,637
FUND BALANCES CARRIED FORWARD 30/04/2021		<u>1,294,481</u>	<u>-</u>	<u>1,294,481</u>	<u>1,281,783</u>

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

MASJID AL-AQSA

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDING 30 APRIL 2021

	Notes	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
INCOMING RESOURCES			
Voluntary Income	1(a)	53,841	99,399
Investment Income	1(b)	11,000	12,000
Income from Charities Activities	1(c)	1,800	8,025
Madressa Fees	1(d)	45,788	47,275
Other Incoming Resources	1(e)	806	2,440
		<hr/>	<hr/>
TOTAL INCOMING RESOURCES		113,235	169,139
RESOURCES EXPENDED			
Cost of Generating Funds	2(a)	4,285	2,883
Charitable Activities	2(b)	95,012	106,805
Governance Costs	2(c)	1,240	1,305
		<hr/>	<hr/>
TOTAL RESOURCES EXPENDED		100,537	110,993
NET INCOMING RESOURCES		12,698	58,146
Fund Balances Brought Forward 01/05/2020		1,281,783	1,223,637
		<hr/>	<hr/>
FUND BALANCES CARRIED FORWARD 30/04/2021		1,294,481	1,281,783

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity made no gain or losses during the above financial period.

MASJID AL-AQSA**BALANCE SHEET AS AT 30 APRIL 2021**

	NOTES	£	2021 £	£	2021 £
FIXED ASSETS					
As per Fixed Asset Schedule	4		1,152,025		1,154,520
CURRENT ASSETS					
Debtors & Prepayments	7	-	-	-	-
Cash at Bank		170,864		156,545	
Cash in Hand		387		829	
		<u>171,251</u>		<u>157,374</u>	
CURRENT LIABILITIES					
	8				
Accruals & Creditors		858		3,476	
PAYE		1,802		500	
Loans		-		-	
		<u>2,660</u>		<u>3,976</u>	
Net Current Assets / (Liabilities)			<u>168,591</u>		<u>153,398</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,320,616		1,307,918
LONG-TERM CREDITORS					
Creditors due after one year	9		26,135		26,135
NET ASSETS			<u>1,294,481</u>		<u>1,281,783</u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
	5 & 6				
Balance B/fwd 01/05/2020			1,281,783		1,223,637
Surplus for the Year			<u>12,698</u>		<u>58,146</u>
Balance C/fwd 30/04/2021			<u>1,294,481</u>		<u>1,281,783</u>

Approved by the Mosque Executive Committee on 4 May 2023 and signed on their behalf by:

Mr. Mohammed Aslam (Trustee)

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2021

1. INCOMING RESOURCES

	<u>Unrestricted Funds</u>	
	Totals 2021	Totals 2020
	£	£
(a) Voluntary Income		
Donations	45,473	58,489
Income Tax Recovered (Gift Aid)	7,373	40,910
Grants	995	-
	<u>53,841</u>	<u>99,399</u>
(b) Investment Income		
Bank Interest	-	-
Rental Income	11,000	12,000
	<u>11,000</u>	<u>12,000</u>
(c) Income from Charities Activities		
Other Trading Activities	-	-
Funeral & Wedding Fees	1,800	8,025
	<u>1,800</u>	<u>8,025</u>
(d) Madressa Fees		
Student Fees	45,788	47,275
Transport Fees	-	-
	<u>45,788</u>	<u>47,275</u>
(e) Other Incoming Resources		
Legal Costs Recovered	-	-
Gain on Disposal of Assets	-	-
Other Income	806	2,440
	<u>806</u>	<u>2,440</u>
TOTAL INCOMING RESOURCES	<u><u>113,235</u></u>	<u><u>169,139</u></u>

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2021

2. RESOURCES EXPENDED

	<u>Unrestricted Funds</u>	
	Totals 2021 £	Totals 2020 £
(a) Costs of Generating Funds		
Books, Radio & Reference Materials	1,993	2,492
Funeral Materials	2,292	391
	<u>4,285</u>	<u>2,883</u>
(b) Cost of Charitable Activities		
Wages, Teachers Fees & PAYE	73,030	71,313
Pension Contributions	-	-
Conference & Exam Fees	2,452	2,023
Guest Speakers & Scholars	-	-
Expenditure on Religious Festivals	511	-
Expenditure on Youth	-	-
Scholar Prizes During Ramadhan	-	-
Subscriptions, Licenses & Memberships	200	110
Donations	-	-
Mosque Running Expenses		
Rates & Water	1,434	4,331
Heat & Light	5,187	12,059
Insurance	1,450	1,455
Telephone	435	892
Mosque Repairs & Maintenance	7,031	8,693
Printing, Stationery & Postage	365	287
Miscellaneous Expenses	422	3,147
Depreciation	2,495	2,495
	<u>95,012</u>	<u>106,805</u>
(c) Governance Costs		
Accountancy	-	-
Legal & Professional Fees	1,240	1,305
	<u>1,240</u>	<u>1,305</u>
TOTAL RESOURCES EXPENDED	<u><u>100,537</u></u>	<u><u>110,993</u></u>

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2021

3. RESOURCES USED

	2021 £	2020 £
Included in resources used are the following costs:		
Staff Costs		
Wages & Salaries	73,030	71,313
Pension Costs	-	-
Social Security Costs	-	-
	<u>73,030</u>	<u>71,313</u>

During the year the charity employed 2 people.

Trustees' Remuneration & Related Party Transaction

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Accountancy	<u>-</u>	<u>-</u>
Depreciation	<u>2,495</u>	<u>2,495</u>

4. TANGIBLE FIXED ASSETS

	Total £	Land & Buildings Freehold £	Plant & Machinery £	Fixtures & Fittings £	Computer Equipment £
Cost					
As at 1 May 2020	1,163,595	1,138,642	-	24,953	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 30 April 2021	<u>1,163,595</u>	<u>1,138,642</u>	<u>-</u>	<u>24,953</u>	<u>-</u>
Depreciation					
As at 1 May 2020	9,075	-	-	9,075	-
Charge for year	2,495	-	-	2,495	-
Disposals	-	-	-	-	-
As at 30 April 2021	<u>11,570</u>	<u>-</u>	<u>-</u>	<u>11,570</u>	<u>-</u>
Net book value					
As at 30 April 2021	<u>1,152,025</u>	<u>1,138,642</u>	<u>-</u>	<u>13,383</u>	<u>-</u>
As at 30 April 2020	<u>1,154,520</u>	<u>1,138,642</u>	<u>-</u>	<u>15,878</u>	<u>-</u>

MASJID AL-AQSA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 30 APRIL 2021

5. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £
Fixed Assets	1,152,025
Current Assets	171,251
Current Liabilities	(2,660)
Long-Term Liabilities	<u>(26,135)</u>
Fund Balance	<u><u>1,294,481</u></u>

6. MOVEMENT IN FUNDS

	As at 01/05/2020 £	Incoming Resources £	Outgoing Resources £	Transfer Between Funds £	As at 30/04/2021 £
Unrestricted Funds	<u>1,281,783</u>	<u>113,235</u>	<u>(100,537)</u>	-	<u>1,294,481</u>
	<u><u>1,281,783</u></u>	<u><u>113,235</u></u>	<u><u>(100,537)</u></u>	<u><u>-</u></u>	<u><u>1,294,481</u></u>

7. DEBTORS

	2021 £	2020 £
Gift Aid Payments	-	-
Prepayments	-	-
	<u><u>-</u></u>	<u><u>-</u></u>

8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade Creditors	-	-
Accruals	-	-
Other Creditors	858	3,476
Social Security & Other Taxes	1,802	500
Qaraz-e-Hasana Loans (Interest Free)	-	-
	<u><u>2,660</u></u>	<u><u>3,976</u></u>

9. LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR

	2021 £	2020 £
Qaraz-e-Hasana Loans (Interest Free)	<u><u>26,135</u></u>	<u><u>26,135</u></u>