

**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**

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**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:**

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**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.

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

**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 £
<b>FIXED ASSETS</b>					
As per Fixed Asset Schedule	4		1,152,025		1,154,520
<b>CURRENT ASSETS</b>					
Debtors & Prepayments	7	-	-		
Cash at Bank		170,864		156,545	
Cash in Hand		387		829	
		<u>171,251</u>		<u>157,374</u>	
<b>CURRENT LIABILITIES</b>					
	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>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,320,616		1,307,918
<b>LONG-TERM CREDITORS</b>					
Creditors due after one year	9		26,135		26,135
<b>NET ASSETS</b>			<u><b>1,294,481</b></u>		<u><b>1,281,783</b></u>
<b>REPRESENTED BY:</b>					
<b>ACCUMULATED FUNDS</b>					
	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><b>1,294,481</b></u>		<u><b>1,281,783</b></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**

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

**MASJID AL-AQSA**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDING 30 APRIL 2021**

**2. RESOURCES EXPENDED**

	<b><u>Unrestricted Funds</u></b>	
	<b>Totals 2021 £</b>	<b>Totals 2020 £</b>
<b>(a) Costs of Generating Funds</b>		
Books, Radio & Reference Materials	1,993	2,492
Funeral Materials	2,292	391
	<u>4,285</u>	<u>2,883</u>
<b>(b) Cost of Charitable Activities</b>		
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	-	-
<b><i>Mosque Running Expenses</i></b>		
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>
<b>(c) Governance Costs</b>		
Accountancy	-	-
Legal & Professional Fees	1,240	1,305
	<u>1,240</u>	<u>1,305</u>
	<u>          </u>	<u>          </u>
<b>TOTAL RESOURCES EXPENDED</b>	<b><u>100,537</u></b>	<b><u>110,993</u></b>

**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**

- -

**Depreciation**

2,495 2,495

**4. TANGIBLE FIXED ASSETS**

	<b>Total</b>	<b>Land &amp; Buildings Freehold</b>	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
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>
<b>Depreciation</b>					
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>
<b>Net book value</b>					
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**

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

**6. MOVEMENT IN FUNDS**

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

**7. DEBTORS**

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

**8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**9. LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR**

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