

BOLTON COUNCIL OF MOSQUES

England & Wales · Charity number 1114004

Details

Other names BCOM

Status Registered

Legal form Other

Registered 2006-05-03

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

Contact

Address Bolton Council of Mosques
1 Vicarage Street
Bolton
BL3 5LE

Phone 07877445047

Email admin@thebcom.org

Website www.thebcom.org

Activities

Objects: THE OBJECTS OF THE BCOM SHALL BE PRIMARILY FOR THE BENEFIT OF THE RESIDENTS OF BOLTON BOROUGH AND THE NEIGHBOURHOOD THEREOF:(1) THE ADVANCEMENT OF THE ISLAMIC RELIGION, PARTICULARLY BUT NOT EXCLUSIVELY BY ENCOURAGING THE ESTABLISHING AND MAINTENANCE OF MOSQUES AND PURSUING THE IMPROVED DELIVERY OF THEIR SERVICES TO THE PUBLIC.(2) THE PROMOTION OF RACIAL AND RELIGIOUS HARMONY BETWEEN MUSLIMS AND NON-MUSLIMS IN ORDER TO FOSTER MUTUAL UNDERSTANDING AND TOLERATION.(3) THE PROVISION OR ASSISTANCE IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE A NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL; CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE. (4) THE ESTABLISHING OF AN ISLAMIC COMMUNITY ORGANISATION AND TO MAINTAIN AND MANAGE THE SAME, (WHETHER ALONE, OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSONS OR BODY) IN ENHANCEMENT OF THE ABOVE OBJECTS. (5) THE PROMOTION OF SUCH OTHER CHARITABLE PURPOSES PARTICULARLY FOR THE BENEFIT OF THE MUSLIM COMMUNITY AS THE TRUSTEES THINK FIT.

Activities: The advancement of the Islamic religion by encouraging the establishing and maintenance of Mosques. The promotion of racial and religious harmony between Muslims and non-Muslims in order to

foster mutual understanding and toleration. The promotion of such other charitable purposes particular for the benefit of the Muslim Community as the trustees think fit.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** BOLTON BOROUGH AND THE NEIGHBOURHOOD.
- Bolton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£412,771	£361,268	-	-
2024-03-31	£338,410	£362,814	-	-
2023-03-31	£354,547	£328,490	-	-
2022-03-31	£489,212	£326,671	-	-
2021-03-31	£421,653	£399,180	-	-

Trustees

Name	Role	Appointed
Faisal Rai		2015-12-12
abdul wajid khan		2019-03-01
asif patel		2016-11-01
imteyaz ali		2010-01-01

BOLTON COUNCIL OF MOSQUES

England & Wales - Charity number 1114004

Accounts

Bolton Council of Mosques
Report and Financial Statements
For the Year Ended 31 March 2025
Charity Number: 1114004

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

Bolton Council of Mosques

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Bolton Council of Mosques

Legal and Administration Information

For The Year Ending 31 March 2025

Trustees

Name	Office
Imteyaz Ali	Secretary
Asif Patel	Chairman
Abdul Wajid Khan	Vice Chairman
Faisal Rai	Treasurer

Bankers

Lloyds TSB Bank Plc
Hotel Street
Bolton
Lancashire
BL1 1DB

Solicitors

Abbey Solicitors
1 Christie Way
Manchester
Lancashire
M21 7QY

Independent Examiner

Stonebridge Accountants & Business Advisors
19A Chorley Old Road
Bolton
Lancashire
BL1 3AD

Bolton Council of Mosques

Report of the Trustees

For The Year Ending 31 March 2025

Report of the trustees for the year ended 31 March 2025

Assalamaulaikum Warahmatullahe Wabarakatu

The trustees present their report along with the financial statement for the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the charity's constitution and applicable law.

Constitution and charitable objects

The charity is constituted under a 1996 constitution and registered with The Charity Commissioners under charity number 1114004 in 2006. The constitution has been amended in subsequent years, the latest amendment being in December 2005. The Trustees are elected at the Bi-Annual General Meeting.

The objects of the BCoM shall be primarily for the benefit of the residents of Bolton borough and the neighbourhood thereof by the advancement in the understanding of the Islamic religion, particularly but not exclusively by encouraging the establishing and maintenance of Mosques and pursuing the improved delivery of their services to the public, the promotion of racial and religious harmony between Muslims and non-Muslims in order to foster mutual understanding and toleration. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have a need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life. To Establishing an Islamic community organisation and to maintain and manage the same, (whether alone, or in co-operation with any local authority or other persons or body) in enhancement of the above objects. The promotion of such other charitable purposes particular for the benefit of the Muslim Community as the trustees think fit.

The charity is entirely run by volunteers. Members offer their services as trustees through nominations to become Executive Committee members of the Society at the AGM and if elected by the members they become trustees. The trustees will subsequently hold a meeting to appoint the Office Bearers for the next year. The Secretary and the President once appointed may remain in office for a maximum of two, two-year periods i.e., four years.

Since our last AGM, the BCoM has continued to make steady progress by the grace of the Almighty God. Once again it is our pleasure and honour to report to all the members that our society is in excellent shape. Most important of all our Society has been immeasurably helped and guided by the Grace and indeed mercy of the Almighty God and without his favour and his wish, man is incapable of achieving anything.

Principle policies to achieve objectives

The trustees shall raise and promote issues to the statutory authority bodies and any other organisation necessary in order to advance and achieve the objectives of the charity.

Activities and Achievements

We would like to take this opportunity to inform you of some of our achievements that were made during the past year and also share with you a glimpse of the future.

The main focus during the year was on the funeral services provided by BCOM. During the year BCOM also continued on the planning work and collecting donations for the long awaited purpose built building at the cemetery for funeral prayers which was completed during the year and is now in full use.

Bolton Council of Mosques

Report of the Trustees

For The Year Ending 31 March 2025

Key Priorities for 2024/2025 were to:

- BCoM Executives and staff represent the Muslim community at all strategic meetings such as the Vision Partnership, Safeguarding Executive Board, Cleaner & Greener Partnership, Faith Leaders Forum, Stronger Communities Partnership, amongst others.
- BCoM Executives and Staff attend MCB meetings and regional Council of Mosques Meetings in the North of England.
- Core work around providing essential services to the Muslim community such as ACWY Vaccination Service, Circumcision Service, Funeral & Bereavement Services and Counselling Service have all progressed and are increasing in numbers year on year.
- Carry out internal audits for madrassas to prepare for the Out of School Settings regulations
- Arranged training sessions as part of the Quality Management Systems around First Aid, Paediatric First Aid, Safeguarding Level 3
- Interfaith initiatives have been strengthened with joint working with Masjids, events around Cricket, Peace Vigils and other subject areas.
- Deal with other emerging issues which are unpredictable such as the Educational issues, Hate Crime, working with the Hospice, the rise of Extreme Right Wing activity in the town no name a few.
- Work with Statutory partners around environmental initiatives such as recycling, litter pick up, recycling in Ramadan etc...Also work with GMFRS to deliver Road Traffic Collision Demonstrations and delivering Heart Start Training. Assist GMP with positive action recruitment events held at various mosques
- The BCoM base is used by many groups and drop-ins such as Mental Health, Over 40's Men/Women, Bolton Shared Care.
- Suicide prevention workshops held in partnership with the CCG and Papyrus.
- Youth Work activity for boys and girls including activities over holidays and half term and organising residential.
- Diabetes awareness project, recruiting Ambassadors and working with Diabetes UK
- Assist with Mosque visits and Faith Trails in partnership with Bolton Interfaith Council
- Counselling Service providing a culturally and religiously sensitive service to clients.
- Distribution of quarterly newsletters to all mosques and our partners and other agencies. Use of Social Media, such as Twitter to publicise and promote the work at BCoM. This is done via our BCoM twitter account and an addition account for funerals.
- Commence planning work and collecting of donations for a purpose built building at the cemetery for funeral prayers.
- A thanks to all volunteers at BCoM (Management, Funeral, Health, etc) without whom we simply would not be able to operate.

Charity Assets

The assets of the charity consist of the cost of improving the rented offices of the BCoM and also the furniture and equipment used in the offices.

Risk Management

The current account funds are held with a leading bank to minimise disruption to activities and reduce risk.

All investment decisions are made to achieve a reasonable return from acceptable sources according to Islamic Jurisprudence whilst minimising the risk.

Reserve Policy and Future Plans

At the year end the society held enough funds or provision for funds to pay for its expenses for the year. The charity is constantly looking at other grants to employ more people for specific projects.

Bolton Council of Mosques

Report of the Trustees

For The Year Ending 31 March 2025

Statement of the Trustees' Financial Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of The Bolton Council of Mosques and its incoming resources and application of resources of the charity for the period. In preparing the financial statements, the trustees are required:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in Charities SORP
- Make judgements and estimates that are reasonably prudent
- State whether applicable accounting standard have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that The Bolton Council of Mosques will continue in business.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitutions. 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.

Aamin Summa Aamin.

Waalaykum Warahmatullahe Wabarakatu

Approved by the Trustees of Bolton Council of Mosques and signed on its behalf by:

Imteyaz Ali
(Secretary)

Asif Patel
(Chairman)

Date: 20 January 2026

Bolton Council of Mosques

Independent Examiner's Report to the Members of Bolton Council of Mosques, Bolton

We report on the accounts of the Trust for the year ended 31 March 2025, which are set out on pages 8 to 14.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- * examine the accounts (under section 145 of the 2011 Act);
- * to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- * to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

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 we do not express an audit opinion or otherwise as to whether the accounts present a "true and fair view"; and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

1. Which gives us reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in our 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
BL1 3AD

Date: 20 January 2026

Bolton Council of Mosques

Statement of Financial Activities

For The Year Ending 31 March 2025

	Notes	Unrestricted funds £	Restricted income funds £	2025 Total £	2024 Total £
<u>Incoming resources</u>					
Incoming resources from generated funds					
Voluntary Income	3	-	329,197	329,197	283,464
Incoming resources from charitable activities	4	82,074	1,500	83,574	54,946
Other incoming resources		-	-	-	-
Total incoming resources		<u>82,074</u>	<u>330,697</u>	<u>412,771</u>	<u>338,410</u>
<u>Resources expended</u>					
Charitable Activities	5	35,587	266,100	301,687	300,114
Support Costs	6	28,981	30,600	59,581	62,700
Total resources expended		<u>64,568</u>	<u>296,700</u>	<u>361,268</u>	<u>362,814</u>
Net Movement in Funds		17,506	33,997	51,503	(24,404)
Total Funds Brought Forward		4,657	386,178	390,835	415,239
Adjustment in Funds		<u>(5,225)</u>	<u>5,225</u>	-	-
Total Funds Carried Forward		<u>16,938</u>	<u>425,400</u>	<u>442,338</u>	<u>390,835</u>

Bolton Council of Mosques

Balance Sheet as at 31 March 2025

	Notes	Unrestricted funds £	Restricted income funds £	2025 Total £	2024 Total £
Fixed Assets					
Tangible assets	9	-	356,152	356,152	241,109
Total Fixed Assets		-	356,152	356,152	241,109
Current Assets					
Debtors and Prepayments	10	-	-	-	-
Cash at bank and in hand		18,058	73,358	91,416	160,039
Total Current Assets		18,058	73,358	91,416	160,039
Creditors: amounts falling due within one year	11	1,120	4,110	5,230	10,313
Net Current Assets		16,938	69,248	86,186	149,726
Net Assets		16,938	425,400	442,338	390,835
Funds of the Charity					
Restricted funds		-	425,400	425,400	386,178
Unrestricted funds		16,938	-	16,938	4,657
Total Funds		16,938	425,400	442,338	390,835

Signed by two of the trustees on behalf of all the trustees on

Imteyaz Ali
20 January 2026

Asif Patel
20 January 2026

Notes forming part of the Financial Statements

For The Year Ending 31 March 2025

1. Principal Accounting Policies

(a) Basis of accounting

These accounts have been prepared on the basis of historical cost (except that investments are shown at market value) in accordance with Accounting Standards and with the Charities Act 2011.

(b) Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

(c) Changes to previous accounts

No changes have been made to accounts for previous years.

2. Accounting policies

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts
Gifts in kind**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment income
Investment gains and losses**

This is included in the accounts when receivable.

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Depreciation

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

Land & Buildings	5% Straight line
Sports & Leisure Equipment	10% Straight line
Office Equipment	10% Straight line
Equipment & Furnishings	10% Straight line

Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2025

3. Voluntary income

	Unrestricted funds £	Restricted income funds £	2025 Total £	2024 Total £
Cemetery Building Donations	-	26,331	26,331	28,585
Emergency Relief Project Donations	-	-	-	-
Funeral Services Charges & Donations	-	290,814	290,814	223,027
Community Project Grants	-	12,052	12,052	31,852
Covid & HMRC JRS Grants	-	-	-	-
Other Grants	-	-	-	-
	<u>-</u>	<u>329,197</u>	<u>329,197</u>	<u>283,464</u>

4. Incoming resources from charitable activities

	Unrestricted £	Restricted £	Total £	Total £
ACWY Vaccinations	15,283	-	15,283	2,326
IBB Deposit Account profit	-	-	-	-
Circumcision Clinic	43,320	-	43,320	33,061
Criminal Records Check	4,105	-	4,105	1,331
Post Mortem - MRI Scan	-	-	-	-
Room Hire Income	18,366	-	18,366	17,224
Youth Activities Fees	-	-	-	-
Other Income	1,000	1,500	2,500	1,004
	<u>82,074</u>	<u>1,500</u>	<u>83,574</u>	<u>54,946</u>

Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2025

5. Charitable activities

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
ACWY Vaccinations Purchases	7,529	-	7,529	594
Emergency Relief Project Costs	-	-	-	-
Circumcision Clinic Consultancy Fees	25,310	-	25,310	25,710
Counselling Fees	-	-	-	-
Criminal Records Bureau Subscription	2,488	-	2,488	2,524
Subscriptions	260	-	260	-
Professional Fees	-	-	-	2,781
Community Training Projects	-	-	-	-
Post Mortem - MRI Scan & Other Funeral Expenses	-	228,472	228,472	227,898
Salaries	-	25,079	25,079	23,320
Redundancy Pay	-	-	-	2,020
Youth Projects	-	12,549	12,549	15,267
	<u>35,587</u>	<u>266,100</u>	<u>301,687</u>	<u>300,114</u>

6. Governance Costs

	Unrestricted £	Restricted £	Total £	Total £
Bad Debt	-	-	-	-
Independent Examination Fee	-	800	800	800
Bookkeeping & Payroll Fees	1,060	-	1,060	1,000
Bank and Card Charges	184	-	184	3
Equipment Costs & Hire	-	187	187	187
Insurance	800	-	800	1,844
Light and Heat	5,494	-	5,494	18,515
Motor and Travelling Expenses	-	1,998	1,998	1,055
Printing, Postage and Stationery	1,442	-	1,442	703
Rent	12,500	-	12,500	15,000
Repairs and Renewals	924	-	924	3,755
Events and Meeting Expenses	-	4,064	4,064	1,790
Sundry and Cleaning Expenses	216	3,792	4,008	1,895
Telephone, IT and Website Costs	3,883	-	3,883	2,935
Water Charges	2,478	-	2,478	528
Depreciation/Amortisation	-	19,759	19,759	12,690
	<u>28,981</u>	<u>30,600</u>	<u>59,581</u>	<u>62,700</u>

Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2025

7. Details of certain items of expenditure

7.1 Trustee expenses

Trustees are not remunerated for their services and there were no out of pocket expenses paid this year.

7.2 Fees for Independent examination of the accounts

The accounts are being independently examined this year, and the independent examiner has been paid fees of £800 for their services.

8. Paid Employees

8.1 Staff costs

	2025	2024
	£	£
Gross wages and salaries	23,579	22,316
Employer's national insurance costs	1,500	1,004
Employer's pension costs	-	-
Redundancy costs	-	-
	<u>25,079</u>	<u>23,320</u>

8.2 Average number of employees in the year.

Charitable Activities	2025	2024
	<u>1</u>	<u>2</u>

9. Tangible fixed assets

	Leasehold Land & Buildings £	Sports & Leisure Equipment £	Office Equipment £	Equipment & Furnishings £	Total £
Cost					
At 1 April 2024	287,618	6,812	50,850	23,423	368,703
Disposals	-	-	-	-	-
Additions	128,232	1,370	-	5,200	134,802
At 31 March 2025	<u>415,850</u>	<u>8,182</u>	<u>50,850</u>	<u>28,623</u>	<u>503,505</u>
Depreciation					
At 1 April 2024	46,509	6,812	50,850	23,423	127,594
Disposals	-	-	-	-	-
Charge for the Year	19,102	137	-	520	19,759
At 31 March 2025	<u>65,611</u>	<u>6,949</u>	<u>50,850</u>	<u>23,943</u>	<u>147,353</u>
Net book value					
At 31 March 2025	<u>350,239</u>	<u>1,233</u>	<u>-</u>	<u>4,680</u>	<u>356,152</u>
At 31 March 2024	<u>241,109</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>241,109</u>

Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2025

10. Debtors and Prepayments

	2025	2024
	£	£
Debtors	-	-
Other Debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

11. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	1,920	5,280
Other Creditors	3,310	5,033
Creditors	-	-
	<u>5,230</u>	<u>10,313</u>

No person or organisation holds any security over the assets of the charity.

BOLTON COUNCIL OF MOSQUES

England & Wales - Charity number 1114004

Accounts

Bolton Council of Mosques
Report and Financial Statements
For the Year Ended 31 March 2024

Charity Number: 1114004

STONEBRIDGE ACCOUNTANTS
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Bolton Council of Mosques

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Bolton Council of Mosques

Legal and Administration Information

For The Year Ending 31 March 2024

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Name	Office
Imteyaz Ali	Secretary
Asif Patel	Chairman
Abdul Wajid Khan	Vice Chairman
Faisal Rai	Treasurer

Bankers

Lloyds TSB Bank Plc
Hotel Street
Bolton
Lancashire
BL1 1DB

Solicitors

Abbey Solicitors
1 Christie Way
Manchester
Lancashire
M21 7QY

Independent Examiner

Stonebridge Accountants & Business Advisors
19A Chorley Old Road
Bolton
Lancashire
BL1 3AD

Bolton Council of Mosques

Report of the Trustees

For The Year Ending 31 March 2024

Report of the trustees for the year ended 31 March 2024

Assalamaulaikum Warahmatullahe Wabarakatu

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The objects of the BCoM shall be primarily for the benefit of the residents of Bolton borough and the neighbourhood thereof by the advancement in the understanding of the Islamic religion, particularly but not exclusively by encouraging the establishing and maintenance of Mosques and pursuing the improved delivery of their services to the public, the promotion of racial and religious harmony between Muslims and non-Muslims in order to foster mutual understanding and toleration. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have a need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life. To Establishing an Islamic community organisation and to maintain and manage the same, (whether alone, or in co-operation with any local authority or other persons or body) in enhancement of the above objects. The promotion of such other charitable purposes particular for the benefit of the Muslim Community as the trustees think fit.

The charity is entirely run by volunteers. Members offer their services as trustees through nominations to become Executive Committee members of the Society at the AGM and if elected by the members they become trustees. The trustees will subsequently hold a meeting to appoint the Office Bearers for the next year. The Secretary and the President once appointed may remain in office for a maximum of two, two-year periods i.e., four years.

Since our last AGM, the BCoM has continued to make steady progress by the grace of the Almighty God. Once again it is our pleasure and honour to report to all the members that our society is in excellent shape. Most important of all our Society has been immeasurably helped and guided by the Grace and indeed mercy of the Almighty God and without his favour and his wish, man is incapable of achieving anything.

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Activities and Achievements

We would like to take this opportunity to inform you of some of our achievements that were made during the past year and also share with you a glimpse of the future.

The main focus during the year was on the funeral services provided by BCOM. During the year BCOM also continued on the planning work and collecting donations for the long awaited purpose built building at the cemetery for funeral prayers.

Bolton Council of Mosques

Report of the Trustees

For The Year Ending 31 March 2024

Key Priorities for 2023/2024 were to:

- BCoM Executives and staff represent the Muslim community at all strategic meetings such as the Vision Partnership, Safeguarding Executive Board, Cleaner & Greener Partnership, Faith Leaders Forum, Stronger Communities Partnership, amongst others.
- BCoM Executives and Staff attend MCB meetings and regional Council of Mosques Meetings in the North of England.
- Core work around providing essential services to the Muslim community such as ACWY Vaccination Service, Circumcision Service, Funeral & Bereavement Services and Counselling Service have all progressed and are increasing in numbers year on year.
- Carry out internal audits for madrassas to prepare for the Out of School Settings regulations
- Arranged training sessions as part of the Quality Management Systems around First Aid, Paediatric First Aid, Safeguarding Level 3
- Interfaith initiatives have been strengthened with joint working with Masjids, events around Cricket, Peace Vigils and other subject areas.
- Deal with other emerging issues which are unpredictable such as the Educational issues, Hate Crime, working with the Hospice, the rise of Extreme Right Wing activity in the town no name a few.
- Work with Statutory partners around environmental initiatives such as recycling, litter pick up, recycling in Ramadan etc...Also work with GMFRS to deliver Road Traffic Collision Demonstrations and delivering Heart Start Training. Assist GMP with positive action recruitment events held at various mosques
- The BCoM base is used by many groups and drop-ins such Mental Health, Over 40's Men/Women, Bolton Shared Care.
- Suicide prevention workshops held in partnership with the CCG and Papyrus.
- Youth Work activity for boys and girls including activities over holidays and half term and organising residential.
- Diabetes awareness project, recruiting Ambassadors and working with Diabetes UK
- Assist with Mosque visits and Faith Trails in partnership with Bolton Interfaith Council
- Counselling Service providing a culturally and religiously sensitive service to clients.
- Distribution of quarterly newsletters to all mosques and our partners and other agencies. Use of Social Media, such as Twitter to publicise and promote the work at BCoM. This is done via our BCoM twitter account and an addition account for funerals.
- Commence planning work and collecting of donations for a purpose built building at the cemetery for funeral prayers.
- A thanks to all volunteers at BCoM (Management, Funeral, Health, etc) without whom we simply would not be able to operate.

Charity Assets

The assets of the charity consist of the cost of improving the rented offices of the BCoM and also the furniture and equipment used in the offices.

Risk Management

The current account funds are held with a leading bank to minimise disruption to activities and reduce risk.

All investment decisions are made to achieve a reasonable return from acceptable sources according to Islamic Jurisprudence whilst minimising the risk.

Reserve Policy and Future Plans

At the year end the society held enough funds or provision for funds to pay for its expenses for the year. The charity is constantly looking at other grants to employ more people for specific projects.

Bolton Council of Mosques

Report of the Trustees

For The Year Ending 31 March 2024

Statement of the Trustees' Financial Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of The Bolton Council of Mosques and its incoming resources and application of resources of the charity for the period. In preparing the financial statements, the trustees are required:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in Charities SORP
- Make judgements and estimates that are reasonably prudent
- State whether applicable accounting standard have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that The Bolton Council of Mosques will continue in business.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitutions. 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.

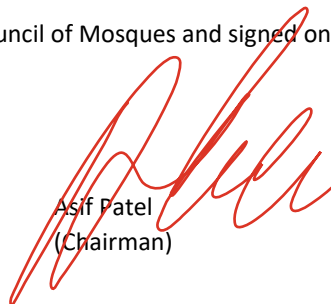
Aamin Summa Aamin.

Waalaykum Warahmatullahe Wabarakatu

Approved by the Trustees of Bolton Council of Mosques and signed on its behalf by:



Imteyaz Ali
(Secretary)



Asif Patel
(Chairman)

Date: 24 January 2025

Bolton Council of Mosques

Independent Examiner's Report to the Members of Bolton Council of Mosques, Bolton

We report on the accounts of the Trust for the year ended 31 March 2024, which are set out on pages 8 to 14.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- * examine the accounts (under section 145 of the 2011 Act);
- * to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- * to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

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 we do not express an audit opinion or otherwise as to whether the accounts present a "true and fair view"; and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

1. Which gives us reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in our 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
BL1 3AD**

Date: 24 January 2025

Bolton Council of Mosques

Statement of Financial Activities

For The Year Ending 31 March 2024

	Notes	Unrestricted funds £	Restricted income funds £	2024 Total £	2023 Total £
<u>Incoming resources</u>					
Incoming resources from generated funds					
Voluntary Income	3	-	283,464	283,464	300,190
Incoming resources from charitable activities	4	53,942	1,004	54,946	54,357
Other incoming resources		-	-	-	-
Total incoming resources		<u>53,942</u>	<u>284,468</u>	<u>338,410</u>	<u>354,547</u>
 <u>Resources expended</u>					
Charitable Activities	5	28,828	271,286	300,114	283,573
Support Costs	6	-	62,700	62,700	44,917
Total resources expended		<u>28,828</u>	<u>333,986</u>	<u>362,814</u>	<u>328,490</u>
 Net Movement in Funds		25,114	(49,518)	(24,404)	26,057
Total Funds Brought Forward		477,780	(62,541)	415,239	389,182
Adjustment in Funds		<u>(498,237)</u>	<u>498,237</u>	-	-
Total Funds Carried Forward		<u>4,657</u>	<u>386,178</u>	<u>390,835</u>	<u>415,239</u>

Bolton Council of Mosques

Balance Sheet as at 31 March 2024

	Notes	Unrestricted funds £	Restricted income funds £	2024 Total £	2023 Total £
Fixed Assets					
Tangible assets	9	-	241,109	241,109	-
Total Fixed Assets		-	241,109	241,109	-
Current Assets					
Debtors and Prepayments	10	-	-	-	-
Cash at bank and in hand		8,690	151,349	160,039	421,503
Total Current Assets		8,690	151,349	160,039	421,503
Creditors: amounts falling due within one year	11	4,033	6,280	10,313	6,264
Net Current Assets		4,657	145,069	149,726	415,239
Net Assets		4,657	386,178	390,835	415,239
Funds of the Charity					
Restricted funds		-	386,178	386,178	(62,541)
Unrestricted funds		4,657	-	4,657	477,780
Total Funds		4,657	386,178	390,835	415,239

Signed by two of the trustees on behalf of all the trustees on

Imteyaz Ali
24 January 2025

Asif Patel
24 January 2025

Notes forming part of the Financial Statements

For The Year Ending 31 March 2024

1. Principal Accounting Policies

(a) Basis of accounting

These accounts have been prepared on the basis of historical cost (except that investments are shown at market value) in accordance with Accounting Standards and with the Charities Act 2011.

(b) Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

(c) Changes to previous accounts

No changes have been made to accounts for previous years.

2. Accounting policies

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts
Gifts in kind**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment income
Investment gains and losses**

This is included in the accounts when receivable.

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Depreciation

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

Land & Buildings	5% Straight line
Sports & Leisure Equipment	10% Straight line
Office Equipment	20% Straight line
Equipment & Furnishings	10% Straight line

Bolton Council of Mosques**Notes forming part of the Financial Statements****For The Year Ending 31 March 2024****3. Voluntary income**

	Unrestricted funds £	Restricted income funds £	2024 Total £	2023 Total £
Cemetery Building Donations	-	28,585	28,585	61,490
Emergency Relief Project Donations	-	-	-	16,600
Funeral Services Charges & Donations	-	223,027	223,027	205,633
Community Project Grants	-	31,852	31,852	16,467
Covid & HMRC JRS Grants	-	-	-	-
Other Grants	-	-	-	-
	<u>-</u>	<u>283,464</u>	<u>283,464</u>	<u>300,190</u>

4. Incoming resources from charitable activities

	Unrestricted £	Restricted £	Total £	Total £
ACWY Vaccinations	2,326	-	2,326	3,925
IBB Deposit Account profit	-	-	-	-
Circumcision Clinic	33,061	-	33,061	30,279
Criminal Records Check	1,331	-	1,331	2,260
Post Mortem - MRI Scan	-	-	-	-
Room Hire Income	17,224	-	17,224	15,496
Youth Activities Fees	-	-	-	-
Other Income	-	1,004	1,004	2,397
	<u>53,942</u>	<u>1,004</u>	<u>54,946</u>	<u>54,357</u>

Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2024

5. Charitable activities

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
ACWY Vaccinations Purchases	594	-	594	3,049
Emergency Relief Project Costs	-	-	-	18,560
Circumcision Clinic Consultancy Fees	25,710	-	25,710	25,600
Counselling Fees	-	-	-	-
Criminal Records Bureau Subscription	2,524	-	2,524	957
Subscriptions	-	-	-	240
Professional Fees	-	2,781	2,781	16,574
Community Training Projects	-	-	-	-
Post Mortem - MRI Scan & Other Funeral Expenses	-	227,898	227,898	189,813
Salaries	-	23,320	23,320	24,228
Redundancy Pay	-	2,020	2,020	-
Youth Projects	-	15,267	15,267	4,552
	<u>28,828</u>	<u>271,286</u>	<u>300,114</u>	<u>283,573</u>

6. Governance Costs

	Unrestricted £	Restricted £	Total £	Total £
Bad Debt	-	-	-	-
Independent Examination Fee	-	800	800	740
Bookkeeping & Payroll Fees	-	1,000	1,000	1,000
Bank Charges	-	3	3	60
Equipment Costs & Hire	-	187	187	234
Insurance	-	1,844	1,844	945
Light and Heat	-	18,515	18,515	11,607
Motor and Travelling Expenses	-	1,055	1,055	819
Printing, Postage and Stationery	-	703	703	1,410
Rent	-	15,000	15,000	15,000
Repairs and Renewals	-	3,755	3,755	852
Events and Meeting Expenses	-	1,790	1,790	440
Sundry and Cleaning Expenses	-	1,895	1,895	8,660
Telephone, IT and Website Costs	-	2,935	2,935	1,610
Water Charges	-	528	528	1,540
Depreciation/Amortisation	-	12,690	12,690	-
	<u>-</u>	<u>62,700</u>	<u>62,700</u>	<u>44,917</u>

Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2024

7. Details of certain items of expenditure

7.1 Trustee expenses

Trustees are not remunerated for their services and there were no out of pocket expenses paid this year.

7.2 Fees for Independent examination of the accounts

The accounts are being independently examined this year, and the independent examiner has been paid fees of £800 for their services.

8. Paid Employees

8.1 Staff costs

	2024	2023
	£	£
Gross wages and salaries	22,316	23,449
Employer's national insurance costs	1,004	779
Employer's pension costs	-	0
Redundancy costs	-	-
	<u>23,320</u>	<u>24,228</u>

8.2 Average number of employees in the year.

Charitable Activities	2024	2023
	<u>2</u>	<u>3</u>

9. Tangible fixed assets

	Leasehold Land & Buildings £	Sports & Leisure Equipment £	Office Equipment £	Equipment & Furnishings £	Total £
Cost					
At 1 April 2023	33,819	6,812	50,850	23,423	114,904
Disposals	-	-	-	-	-
Additions	253,799	-	-	-	253,799
At 31 March 2024	<u>287,618</u>	<u>6,812</u>	<u>50,850</u>	<u>23,423</u>	<u>368,703</u>
Depreciation					
At 1 April 2023	33,819	6,812	50,850	23,423	114,904
Disposals	-	-	-	-	-
Additions	12,690	-	-	-	12,690
At 31 March 2024	<u>46,509</u>	<u>6,812</u>	<u>50,850</u>	<u>23,423</u>	<u>127,594</u>
Net book value					
At 31 March 2024	<u>241,109</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>241,109</u>
At 31 March 2023	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2024

10. Debtors and Prepayments

	2024	2023
	£	£
Debtors	-	-
Other Debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	5,280	3,480
Other Creditors	5,033	2,784
Creditors	-	-
	<u>10,313</u>	<u>6,264</u>

No person or organisation holds any security over the assets of the charity.

BOLTON COUNCIL OF MOSQUES

England & Wales - Charity number 1114004

Accounts

Bolton Council of Mosques
Report and Financial Statements
For the Year Ended 31 March 2023

Charity Number: 1114004

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

Bolton Council of Mosques

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For The Year Ending 31 March 2023

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Statement of financial activities	8
Balance sheet	9
Notes forming part of the financial statements	10-14

Bolton Council of Mosques

Legal and Administration Information

For The Year Ending 31 March 2023

Trustees

Name	Office
Imteyaz Ali	Secretary
Asif Patel	Chairman
Abdul Wajid Khan	Vice Chairman
Faisal Rai	Treasurer

Bankers

Lloyds TSB Bank Plc
Hotel Street
Bolton
Lancashire
BL1 1DB

Solicitors

Abbey Solicitors
1 Christie Way
Manchester
Lancashire
M21 7QY

Independent Examiner

Stonebridge Accountants & Business Advisors
19A Chorley Old Road
Bolton
Lancashire
BL1 3AD

Bolton Council of Mosques

Report of the Trustees

For The Year Ending 31 March 2023

Report of the trustees for the year ended 31 March 2023

Assalamaulaikum Warahmatullahe Wabarakatu

The trustees present their report along with the financial statement for the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the charity's constitution and applicable law.

Constitution and charitable objects

The charity is constituted under a 1996 constitution and registered with The Charity Commissioners under charity number 1114004 in 2006. The constitution has been amended in subsequent years, the latest amendment being in December 2005. The Trustees are elected at the Bi-Annual General Meeting.

The objects of the BCoM shall be primarily for the benefit of the residents of Bolton borough and the neighbourhood thereof by the advancement in the understanding of the Islamic religion, particularly but not exclusively by encouraging the establishing and maintenance of Mosques and pursuing the improved delivery of their services to the public, the promotion of racial and religious harmony between Muslims and non-Muslims in order to foster mutual understanding and toleration. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have a need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life. To Establishing an Islamic community organisation and to maintain and manage the same, (whether alone, or in co-operation with any local authority or other persons or body) in enhancement of the above objects. The promotion of such other charitable purposes particular for the benefit of the Muslim Community as the trustees think fit.

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The trustees shall raise and promote issues to the statutory authority bodies and any other organisation necessary in order to advance and achieve the objectives of the charity.

Activities and Achievements

We would like to take this opportunity to inform you of some of our achievements that were made during the past year and also share with you a glimpse of the future.

Due to Covid-19 pandemic, many projects and charitable activities were not able to take place but emergency relief projects were delivered to the needy and vulnerable people. We were able to get back to some form of normality but the main focus during the year was on the funeral services provided by BCOM. During the year BCOM also commenced on the planning work and collecting donations for the long awaited purpose built building at the cemetery for funeral prayers.

Bolton Council of Mosques

Report of the Trustees

For The Year Ending 31 March 2023

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- Work with Statutory partners around environmental initiatives such as recycling, litter pick up, recycling in Ramadan etc...Also work with GMFRS to deliver Road Traffic Collision Demonstrations and delivering Heart Start Training. Assist GMP with positive action recruitment events held at various mosques
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Bolton Council of Mosques

Report of the Trustees

For The Year Ending 31 March 2023

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- Observe the methods and principles in Charities SORP
- Make judgements and estimates that are reasonably prudent
- State whether applicable accounting standard have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that The Bolton Council of Mosques will continue in business.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitutions. 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.

Aamin Summa Aamin.

Waalaykum Warahmatullahe Wabarakatu

Approved by the Trustees of Bolton Council of Mosques and signed on its behalf by:

Imteyaz Ali
(Secretary)

Asif Patel
(Chairman)

Date: 25 April 2024

Bolton Council of Mosques

Independent Examiner's Report to the Members of Bolton Council of Mosques, Bolton

We report on the accounts of the Trust for the year ended 31 March 2023, which are set out on pages 8 to 14.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- * examine the accounts (under section 145 of the 2011 Act);
- * to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- * to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

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 we do not express an audit opinion or otherwise as to whether the accounts present a "true and fair view"; and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

1. Which gives us reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in our 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
BL1 3AD**

Date: 25 April 2024

Bolton Council of Mosques

Statement of Financial Activities

For The Year Ending 31 March 2023

	Notes	Unrestricted funds £	Restricted income funds £	2023 Total £	2022 Total £
<u>Incoming resources</u>					
Incoming resources from generated funds					
Voluntary Income	3	-	300,190	300,190	441,112
Incoming resources from charitable activities	4	53,578	779	54,357	48,100
Other incoming resources		-	-	-	-
Total incoming resources		<u>53,578</u>	<u>300,969</u>	<u>354,547</u>	<u>489,212</u>
 <u>Resources expended</u>					
Charitable Activities	5	29,606	253,967	283,573	274,193
Support Costs	6	-	44,917	44,917	52,478
Total resources expended		<u>29,606</u>	<u>298,884</u>	<u>328,490</u>	<u>326,671</u>
 Net Movement in Funds		23,972	2,085	26,057	162,541
Total Funds Brought Forward		<u>453,808</u>	<u>(64,626)</u>	<u>389,182</u>	<u>389,182</u>
Total Funds Carried Forward		<u>477,780</u>	<u>(62,541)</u>	<u>415,239</u>	<u>551,723</u>

Bolton Council of Mosques

Balance Sheet as at 31 March 2023

	Notes	Unrestricted funds £	Restricted income funds £	2023 Total £	2022 Total £
Fixed Assets					
Tangible assets	9	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors and Prepayments	10	-	-	-	-
Cash at bank and in hand		7,287	414,216	421,503	396,632
Total Current Assets		7,287	414,216	421,503	396,632
Creditors: amounts falling due within one year	11	1,784	4,480	6,264	7,450
Net Current Assets		5,503	409,736	415,239	389,182
Net Assets		5,503	409,736	415,239	389,182
Funds of the Charity					
Restricted funds		-	(62,541)	(62,541)	(64,626)
Unrestricted funds		477,780	-	477,780	453,808
Total Funds		477,780	(62,541)	415,239	389,182

Signed by two of the trustees on behalf of all the trustees on

Imteyaz Ali
25 April 2024

Asif Patel
25 April 2024

Notes forming part of the Financial Statements

For The Year Ending 31 March 2023

1. Principal Accounting Policies

(a) Basis of accounting

These accounts have been prepared on the basis of historical cost (except that investments are shown at market value) in accordance with Accounting Standards and with the Charities Act 2011.

(b) Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

(c) Changes to previous accounts

No changes have been made to accounts for previous years.

2. Accounting policies

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts
Gifts in kind**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment income
Investment gains and losses**

This is included in the accounts when receivable.

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Depreciation

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

Leasehold Land & Buildings	20% Straight line
Sports & Leisure Equipment	10% Straight line
Office Equipment	20% Straight line
Equipment & Furnishings	10% Straight line

Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2023

3. Voluntary income

	Unrestricted funds £	Restricted income funds £	2023 Total £	2022 Total £
Cemetery Building Donations	-	61,490	61,490	178,771
Emergency Relief Project Donations	-	16,600	16,600	860
Funeral Services Charges & Donations	-	205,633	205,633	209,379
Community Project Grants	-	16,467	16,467	25,980
Covid & HMRC JRS Grants	-	-	-	26,122
Other Grants	-	-	-	-
	<u>-</u>	<u>300,190</u>	<u>300,190</u>	<u>441,112</u>

4. Incoming resources from charitable activities

	Unrestricted £	Restricted £	Total £	Total £
ACWY Vaccinations	3,925	-	3,925	245
IBB Deposit Account profit	-	-	-	240
Circumcision Clinic	30,279	-	30,279	32,141
Criminal Records Check	2,260	-	2,260	4,905
Post Mortem - MRI Scan	-	-	-	-
Room Hire Income	15,496	-	15,496	9,045
Youth Activities Fees	-	-	-	-
Other Income	1,618	779	2,397	1,524
	<u>53,578</u>	<u>779</u>	<u>54,357</u>	<u>48,100</u>

Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2023

5. Charitable activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
ACWY Vaccinations Purchases	3,049	-	3,049	-
Emergency Relief Project Costs	-	18,560	18,560	3,134
Circumcision Clinic Consultancy Fees	25,600	-	25,600	32,584
Counselling Fees	-	-	-	-
Criminal Records Bureau Subscription	957	-	957	1,893
Subscriptions	-	240	240	240
Professional Fees	-	16,574	16,574	12,916
Community Training Projects	-	-	-	-
Post Mortem - MRI Scan & Other Funeral Expenses	-	189,813	189,813	176,240
Salaries	-	24,228	24,228	40,376
Staff Training	-	-	-	-
Casual Wages	-	-	-	-
Youth Projects	-	4,552	4,552	6,810
	<u>29,606</u>	<u>253,967</u>	<u>283,573</u>	<u>274,193</u>

6. Governance Costs

	Unrestricted £	Restricted £	Total £	Total £
Bad Debt	-	-	-	10,906
Independent Examination Fee	-	740	740	740
Bookkeeping & Payroll Fees	-	1,000	1,000	1,000
Bank Charges	-	60	60	52
Equipment Costs & Hire	-	234	234	1,418
Insurance	-	945	945	2,196
Light and Heat	-	11,607	11,607	7,171
Motor and Travelling Expenses	-	819	819	1,216
Postage	-	-	-	-
Printing and Stationery	-	1,410	1,410	927
Rent	-	15,000	15,000	15,000
Repairs and Renewals	-	852	852	3,128
Events and Meeting Expenses	-	440	440	2,130
Sundry and Cleaning Expenses	-	8,660	8,660	1,708
Telephone, IT and Website Costs	-	1,610	1,610	2,197
Water Charges	-	1,540	1,540	2,689
Depreciation	-	-	-	-
	<u>-</u>	<u>44,917</u>	<u>44,917</u>	<u>52,478</u>

Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2023

7. Details of certain items of expenditure

7.1 Trustee expenses

Trustees are not remunerated for their services and there were no out of pocket expenses paid this year.

7.2 Fees for Independent examination of the accounts

The accounts are being independently examined this year, and the independent examiner has been paid fees of £740 for their services.

8. Paid Employees

8.1 Staff costs

	2023	2022
	£	£
Gross wages and salaries	23,449	38,773
Employer's national insurance costs	779	1,347
Employer's pension costs	-	256
Redundancy costs	-	-
	<u>24,228</u>	<u>40,376</u>

8.2 Average number of employees in the year.

	2023	2022
Charitable Activities	<u>3</u>	<u>4</u>

9. Tangible fixed assets

	Leasehold Land & Buildings £	Sports & Leisure Equipment £	Office Equipment £	Equipment & Furnishings £	Total £
Cost					
At 1 April 2022	33,819	6,812	50,850	23,423	114,904
Disposals	-	-	-	-	-
Additions	-	-	-	-	-
At 31 March 2023	<u>33,819</u>	<u>6,812</u>	<u>50,850</u>	<u>23,423</u>	<u>114,904</u>
Depreciation					
At 1 April 2022	33,819	6,812	50,850	23,423	114,904
Disposals	-	-	-	-	-
Additions	-	-	-	-	-
At 31 March 2023	<u>33,819</u>	<u>6,812</u>	<u>50,850</u>	<u>23,423</u>	<u>114,904</u>
Net book value					
At 31 March 2023	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31 March 2022	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2023

10. Debtors and Prepayments

	2023	2022
	£	£
Debtors	-	-
Other Debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	3,480	3,480
Other Creditors	2,784	3,970
Creditors	-	-
	<u>6,264</u>	<u>7,450</u>

No person or organisation holds any security over the assets of the society.

BOLTON COUNCIL OF MOSQUES

England & Wales - Charity number 1114004

Accounts

Bolton Council of Mosques
Report and Financial Statements
For the Year Ended 31 March 2022
Charity Number: 1114004

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

Bolton Council of Mosques

Contents Summary

For The Year Ending 31 March 2022

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Notes forming part of the financial statements	10-14

Bolton Council of Mosques

Legal and Administration Information

For The Year Ending 31 March 2022

Trustees

Name	Office
Imteyaz Ali	Secretary
Asif Patel	Chairman
Abdul Wajid Khan	Vice Chairman
Faisal Rai	Treasurer

Bankers

Lloyds TSB Bank Plc
Hotel Street
Bolton
Lancashire
BL1 1DB

Solicitors

Abbey Solicitors
1 Christie Way
Manchester
Lancashire
M21 7QY

Independent Examiner

Stonebridge Accountants & Business Advisors
19A Chorley Old Road
Bolton
Lancashire
BL1 3AD

Bolton Council of Mosques

Report of the Trustees

For The Year Ending 31 March 2022

Report of the trustees for the year ended 31 March 2022

Assalamaulaikum Warahmatullahe Wabarakatu

The trustees present their report along with the financial statement for the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the charity's constitution and applicable law.

Constitution and charitable objects

The charity is constituted under a 1996 constitution and registered with The Charity Commissioners under charity number 1114004 in 2006. The constitution has been amended in subsequent years, the latest amendment being in December 2005. The Trustees are elected at the Bi-Annual General Meeting.

The objects of the BCoM shall be primarily for the benefit of the residents of Bolton borough and the neighbourhood thereof by the advancement in the understanding of the Islamic religion, particularly but not exclusively by encouraging the establishing and maintenance of Mosques and pursuing the improved delivery of their services to the public, the promotion of racial and religious harmony between Muslims and non-Muslims in order to foster mutual understanding and toleration. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have a need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life. To Establishing an Islamic community organisation and to maintain and manage the same, (whether alone, or in co-operation with any local authority or other persons or body) in enhancement of the above objects. The promotion of such other charitable purposes particular for the benefit of the Muslim Community as the trustees think fit.

The charity is entirely run by volunteers. Members offer their services as trustees through nominations to become Executive Committee members of the Society at the AGM and if elected by the members they become trustees. The trustees will subsequently hold a meeting to appoint the Office Bearers for the next year. The Secretary and the President once appointed may remain in office for a maximum of two, two-year periods i.e., four years.

Since our last AGM, the BCoM has continued to make steady progress by the grace of the Almighty God. Once again it is our pleasure and honour to report to all the members that our society is in excellent shape. Most important of all our Society has been immeasurably helped and guided by the Grace and indeed mercy of the Almighty God and without his favour and his wish, man is incapable of achieving anything.

Principle policies to achieve objectives

The trustees shall raise and promote issues to the statutory authority bodies and any other organisation necessary in order to advance and achieve the objectives of the charity.

Activities and Achievements

We would like to take this opportunity to inform you of some of our achievements that were made during the past year and also share with you a glimpse of the future.

Due to Covid-19 pandemic, many projects and charitable activities were not able to take place but emergency relief projects were delivered to the needy and vulnerable people. We were able to get back to some form of normality but the main focus during the year was on the funeral services provided by BCOM. During the year BCOM also commenced on the planning work and collecting donations for the long awaited purpose built building at the cemetery for funeral prayers.

Bolton Council of Mosques

Report of the Trustees

For The Year Ending 31 March 2022

Key Priorities for 2021/2022 were to:

- BCoM Executives and staff represent the Muslim community at all strategic meetings such as the Vision Partnership, Safeguarding Executive Board, Cleaner & Greener Partnership, Faith Leaders Forum, Stronger Communities Partnership, amongst others.
- BCoM Executives and Staff attend MCB meetings and regional Council of Mosques Meetings in the North of England.
- Core work around providing essential services to the Muslim community such as ACWY Vaccination Service, Circumcision Service, Funeral & Bereavement Services and Counselling Service have all progressed and are increasing in numbers year on year.
- Carry out internal audits for madrassas to prepare for the Out of School Settings regulations
- Arranged training sessions as part of the Quality Management Systems around First Aid, Paediatric First Aid, Safeguarding Level 3
- Interfaith initiatives have been strengthened with joint working with Masjids, events around Cricket, Peace Vigils and other subject areas.
- Deal with other emerging issues which are unpredictable such as the Educational issues, Hate Crime, working with the Hospice, the rise of Extreme Right Wing activity in the town no name a few.
- Work with Statutory partners around environmental initiatives such as recycling, litter pick up, recycling in Ramadan etc...Also work with GMFRS to deliver Road Traffic Collision Demonstrations and delivering Heart Start Training. Assist GMP with positive action recruitment events held at various mosques
- The BCoM base is used by many groups and drop-ins such Mental Health, Over 40's Men/Women, Bolton Shared Care.
- Suicide prevention workshops held in partnership with the CCG and Papyrus.
- Youth Work activity for boys and girls including activities over holidays and half term and organising residential.
- Diabetes awareness project, recruiting Ambassadors and working with Diabetes UK
- Assist with Mosque visits and Faith Trails in partnership with Bolton Interfaith Council
- Counselling Service providing a culturally and religiously sensitive service to clients.
- Distribution of quarterly newsletters to all mosques and our partners and other agencies. Use of Social Media, such as Twitter to publicise and promote the work at BCoM. This is done via our BCoM twitter account and an addition account for funerals.
- Commence planning work and collecting of donations for a purpose built building at the cemetery for funeral prayers.
- A thanks to all volunteers at BCoM (Management, Funeral, Health, etc) without whom we simply would not be able to operate.

Charity Assets

The assets of the charity consist of the cost of improving the rented offices of the BCoM and also the furniture and equipment used in the offices.

Risk Management

The current account funds are held with a leading bank to minimise disruption to activities and reduce risk.

All investment decisions are made to achieve a reasonable return from acceptable sources according to Islamic Jurisprudence whilst minimising the risk.

Reserve Policy and Future Plans

At the year end the society held enough funds or provision for funds to pay for its expenses for the year. The charity is constantly looking at other grants to employ more people for specific projects.

Bolton Council of Mosques

Report of the Trustees

For The Year Ending 31 March 2022

Statement of the Trustees' Financial Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of The Bolton Council of Mosques and its incoming resources and application of resources of the charity for the period. In preparing the financial statements, the trustees are required:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in Charities SORP
- Make judgements and estimates that are reasonably prudent
- State whether applicable accounting standard have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that The Bolton Council of Mosques will continue in business.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitutions. 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.

Aamin Summa Aamin.

Waalaykum Warahmatullahe Wabarakatu

Approved by the Trustees of Bolton Council of Mosques and signed on its behalf by:

Imteyaz Ali
(Secretary)

Asif Patel
(Chairman)

Date: 01 March 2023

Bolton Council of Mosques

Independent Examiner's Report to the Members of Bolton Council of Mosques, Bolton

We report on the accounts of the Trust for the year ended 31 March 2022, which are set out on pages 8 to 14.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- * examine the accounts (under section 145 of the 2011 Act);
- * to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- * to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

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 we do not express an audit opinion or otherwise as to whether the accounts present a "true and fair view"; and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

1. Which gives us reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in our 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
BL1 3AD**

2nd March 2023

Bolton Council of Mosques

Statement of Financial Activities

For The Year Ending 31 March 2022

	Notes	Unrestricted funds £	Restricted income funds £	2022 Total £	2021 Total £
<u>Incoming resources</u>					
Incoming resources from generated funds					
Voluntary Income	3	-	441,112	441,112	378,176
Incoming resources from charitable activities	4	48,100	-	48,100	43,477
Other incoming resources		-	-	-	-
Total incoming resources		<u>48,100</u>	<u>441,112</u>	<u>489,212</u>	<u>421,653</u>
 <u>Resources expended</u>					
Charitable Activities	5	34,477	239,716	274,193	351,332
Support Costs	6	10,906	41,572	52,478	47,848
Total resources expended		<u>45,383</u>	<u>281,288</u>	<u>326,671</u>	<u>399,180</u>
 Net Movement in Funds		2,717	159,824	162,541	22,473
Total Funds Brought Forward		<u>451,091</u>	<u>(224,450)</u>	<u>226,641</u>	<u>204,169</u>
Total Funds Carried Forward		<u>453,808</u>	<u>(64,626)</u>	<u>389,182</u>	<u>226,642</u>

Bolton Council of Mosques

Balance Sheet as at 31 March 2022

	Notes	Unrestricted funds £	Restricted income funds £	2022 Total £	2021 Total £
Fixed Assets					
Tangible assets	9	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors and Prepayments	10	-	-	-	17,695
Cash at bank and in hand		23,980	372,652	396,632	224,352
Total Current Assets		23,980	372,652	396,632	242,047
Creditors: amounts falling due within one year	11	2,970	4,480	7,450	15,405
Net Current Assets		21,010	368,172	389,182	226,642
Net Assets		21,010	368,172	389,182	226,642
Funds of the Charity					
Restricted funds		-	(64,626)	(64,626)	(224,450)
Unrestricted funds		453,808	-	453,808	451,092
Total Funds		453,808	(64,626)	389,182	226,642

Signed by two of the trustees on behalf of all the trustees on

Imteyaz Ali
01 March 2023

Asif Patel
01 March 2023

Notes forming part of the Financial Statements

For The Year Ending 31 March 2022

1. Principal Accounting Policies

(a) Basis of accounting

These accounts have been prepared on the basis of historical cost (except that investments are shown at market value) in accordance with Accounting Standards and with the Charities Act 2011.

(b) Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

(c) Changes to previous accounts

No changes have been made to accounts for previous years.

2. Accounting policies

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts
Gifts in kind**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Depreciation

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

Leasehold Land & Buildings	20% Straight line
Sports & Leisure Equipment	10% Straight line
Office Equipment	20% Straight line
Equipment & Furnishings	10% Straight line

Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2022

3. Voluntary income

	Unrestricted funds £	Restricted income funds £	2022 Total £	2021 Total £
Cemetery Building Donations	-	178,771	178,771	-
Emergency Relief Project Donations	-	860	860	10,571
Funeral Services Charges & Donations	-	209,379	209,379	241,221
Community Project Grants	-	25,980	25,980	49,845
Covid & HMRC JRS Grants	-	26,122	26,122	76,539
Other Grants	-	-	-	-
	<u>-</u>	<u>441,112</u>	<u>441,112</u>	<u>378,176</u>

4. Incoming resources from charitable activities

	Unrestricted £	Restricted £	Total £	Total £
ACWY Vaccinations	245	-	245	-
IBB Deposit Account profit	240	-	240	2,151
Circumcision Clinic	32,141	-	32,141	34,412
Criminal Records Check	4,905	-	4,905	530
Post Mortem - MRI Scan	-	-	-	-
Room Hire Income	9,045	-	9,045	-
Youth Activities Fees	-	-	-	290
Other Income	1,524	-	1,524	6,094
	<u>48,100</u>	<u>-</u>	<u>48,100</u>	<u>43,477</u>

Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2022

5. Charitable activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
ACWY Vaccinations Purchases	-	-	-	-
Emergency Relief Project Costs	-	3,134	3,134	12,695
Circumcision Clinic Consultancy Fees	32,584	-	32,584	17,256
Counselling Fees	-	-	-	-
Criminal Records Bureau Subscription	1,893	-	1,893	570
Subscriptions	-	240	240	265
Professional Fees	-	12,916	12,916	1,344
Community Training Projects	-	-	-	-
Post Mortem - MRI Scan & Other Funeral Expenses	-	176,240	176,240	245,940
Salaries	-	40,376	40,376	67,737
Staff Training	-	-	-	1,825
Casual Wages	-	-	-	-
Youth Projects	-	6,810	6,810	3,700
	<u>34,477</u>	<u>239,716</u>	<u>274,193</u>	<u>351,332</u>

6. Governance Costs

	Unrestricted £	Restricted £	Total £	Total £
Bad Debt	10,906	-	10,906	-
Independent Examination Fee	-	740	740	740
Bookkeeping & Payroll Fees	-	1,000	1,000	1,000
Bank Charges	-	52	52	38
Equipment Costs & Hire	-	1,418	1,418	1,800
Insurance	-	2,196	2,196	2,290
Light and Heat	-	7,171	7,171	8,388
Motor and Travelling Expenses	-	1,216	1,216	1,358
Postage	-	-	-	611
Printing and Stationery	-	927	927	2,507
Rent	-	15,000	15,000	11,250
Repairs and Renewals	-	3,128	3,128	7,301
Events and Meeting Expenses	-	2,130	2,130	328
Sundry and Cleaning Expenses	-	1,708	1,708	3,381
Telephone, IT and Website Costs	-	2,197	2,197	2,411
Water Charges	-	2,689	2,689	2,629
Depreciation	-	-	-	1,816
	<u>10,906</u>	<u>41,572</u>	<u>52,478</u>	<u>47,848</u>

Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2022

7. Details of certain items of expenditure

7.1 Trustee expenses

Trustees are not remunerated for their services and there were no out of pocket expenses paid this year.

7.2 Fees for Independent examination of the accounts

The accounts are being independently examined this year, and the independent examiner has been paid fees of £740 for their services.

8. Paid Employees

8.1 Staff costs

	2022	2021
	£	£
Gross wages and salaries	38,773	65,965
Employer's national insurance costs	1,347	1,493
Employer's pension costs	256	279
Redundancy costs	-	-
	<u>40,376</u>	<u>67,737</u>

8.2 Average number of employees in the year.

	2022	2021
Charitable Activities	<u>4</u>	<u>7</u>

9. Tangible fixed assets

	Leasehold Land & Buildings £	Sports & Leisure Equipment £	Office Equipment £	Equipment & Furnishings £	Total £
Cost					
At 1 April 2021	33,819	6,812	50,850	23,423	114,904
Disposals	-	-	-	-	-
Additions	-	-	-	-	-
At 31 March 2022	<u>33,819</u>	<u>6,812</u>	<u>50,850</u>	<u>23,423</u>	<u>114,904</u>
Depreciation					
At 1 April 2021	33,819	6,812	50,850	23,423	114,904
Disposals	-	-	-	-	-
Additions	-	-	-	-	-
At 31 March 2022	<u>33,819</u>	<u>6,812</u>	<u>50,850</u>	<u>23,423</u>	<u>114,904</u>
Net book value					
At 31 March 2022	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31 March 2021	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2022

10. Debtors and Prepayments

	2022	2021
	£	£
Debtors	-	17,695
Other Debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>17,695</u>

11. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	3,480	3,480
Other Creditors	3,970	5,136
Creditors	-	6,789
	<u>7,450</u>	<u>15,405</u>

No person or organisation holds any security over the assets of the society.

BOLTON COUNCIL OF MOSQUES

England & Wales - Charity number 1114004

Accounts

Bolton Council of Mosques
Report and Financial Statements
For the Year Ended 31 March 2021
Charity Number: 1114004

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

Bolton Council of Mosques

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For The Year Ending 31 March 2021

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Bolton Council of Mosques

Legal and Administration Information

For The Year Ending 31 March 2021

Trustees

Name	Office
Imtlaz Ali	Secretary
Faruk Essap (Resigned during the year)	Vice Secretary
Asif Patel	Chairman
Abdul Wajid Khan	Vice Chairman
Faisal Rai	Treasurer

Bankers

Lloyds TSB Bank Plc
Hotel Street
Bolton
Lancashire
BL1 1DB

Solicitors

Abbey Solicitors
1 Christie Way
Manchester
Lancashire
M21 7QY

Independent Examiner

Stonebridge Accountants & Business Advisors
19A Chorley Old Road
Bolton
Lancashire
BL1 3AD

Bolton Council of Mosques

Report of the Trustees

For The Year Ending 31 March 2021

Report of the trustees for the year ended 31 March 2021

Assalamaulaikum Warahmatullahe Wabarakatu

The trustees present their report along with the financial statement for the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the charity's constitution and applicable law.

Constitution and charitable objects

The charity is constituted under a 1996 constitution and registered with The Charity Commissioners under charity number 1114004 in 2006. The constitution has been amended in subsequent years, the latest amendment being in December 2005. The Trustees are elected at the Bi-Annual General Meeting.

The objects of the BCoM shall be primarily for the benefit of the residents of Bolton borough and the neighbourhood thereof by the advancement in the understanding of the Islamic religion, particularly but not exclusively by encouraging the establishing and maintenance of Mosques and pursuing the improved delivery of their services to the public, the promotion of racial and religious harmony between Muslims and non-Muslims in order to foster mutual understanding and toleration. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have a need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life. To establishing an Islamic community organisation and to maintain and manage the same, (whether alone, or in co-operation with any local authority or other persons or body) in enhancement of the above objects. The promotion of such other charitable purposes particular for the benefit of the Muslim Community as the trustees think fit.

The charity is entirely run by volunteers. Members offer their services as trustees through nominations to become Executive Committee members of the Society at the AGM and if elected by the members they become trustees. The trustees will subsequently hold a meeting to appoint the Office Bearers for the next year. The Secretary and the President once appointed may remain in office for a maximum of two, two-year periods i.e., four years.

Since our last AGM, the BCoM has continued to make steady progress by the grace of the Almighty God. Once again it is our pleasure and honour to report to all the members that our society is in excellent shape. Most important of all our Society has been immeasurably helped and guided by the Grace and indeed mercy of the Almighty God and without his favour and his wish, man is incapable of achieving anything.

Principle policies to achieve objectives

The trustees shall raise and promote issues to the statutory authority bodies and any other organisation necessary in order to advance and achieve the objectives of the charity.

Activities and Achievements

We would like to take this opportunity to inform you of some of our achievements that were made during the past year and also share with you a glimpse of the future.

Due to Covid-19 pandemic, many projects and charitable activities were not able to take place but emergency relief projects were delivered to the needy and vulnerable people. The main focus during the testing and difficult year was on the funeral services provided by BCOM.

Bolton Council of Mosques

Report of the Trustees

For The Year Ending 31 March 2021

Key Priorities for 2020/2021 were to:

- BCoM Executives and staff represent the Muslim community at all strategic meetings such as the Vision Partnership, Safeguarding Executive Board, Cleaner & Greener Partnership, Faith Leaders Forum, Stronger Communities Partnership, amongst others.
- BCoM Executives and Staff attend MCB meetings and regional Council of Mosques Meetings in the North of England.
- Core work around providing essential services to the Muslim community such as ACWY Vaccination Service, Circumcision Service, Funeral & Bereavement Services and Counselling Service have all progressed and are increasing in numbers year on year.
- Carry out internal audits for madrassas to prepare for the Out of School Settings regulations
- Arranged training sessions as part of the Quality Management Systems around First Aid, Paediatric First Aid, Safeguarding Level 3
- Interfaith initiatives have been strengthened with joint working with Masjid, events around Cricket, Peace Vigils and other subject areas.
- Deal with other emerging issues which are unpredictable such as the Educational issues, Hate Crime, working with the Hospice, the rise of Extreme Right Wing activity in the town no name a few.
- Work with Statutory partners around environmental initiatives such as recycling, litter pick up, recycling in Ramadan etc... Also work with GMFRS to deliver Road Traffic Collision Demonstrations and delivering Heart Start Training. Assist GMP with positive action recruitment events held at various mosques
- The BCoM base is used by many groups and drop-ins such as Mental Health, Over 40's Men/Women, Bolton Shared Care.
- Suicide prevention workshops held in partnership with the CCG and Papyrus.
- Youth Work activity for boys and girls including activities over holidays and half term and organising residential.
- Diabetes awareness project, recruiting Ambassadors and working with Diabetes UK
- Assist with Mosque visits and Faith Trails in partnership with Bolton Interfaith Council
- Counselling Service providing a culturally and religiously sensitive service to clients.
- Distribution of quarterly newsletters to all mosques and our partners and other agencies. Use of Social Media, such as Twitter to publicise and promote the work at BCoM. This is done via our BCoM twitter account and an additional account for funerals.
- A thanks to all volunteers at BCoM (Management, Funeral, Health, etc) without whom we simply would not be able to operate.

Charity Assets

The assets of the charity consist of the cost of improving the rented offices of the BCoM and also the furniture and equipment used in the offices.

Risk Management

The current account funds are held with a leading bank to minimise disruption to activities and reduce risk.

All investment decisions are made to achieve a reasonable return from acceptable sources according to Islamic Jurisprudence whilst minimising the risk.

Reserve Policy and Future Plans

At the year end the society held enough funds or provision for funds to pay for its expenses for the year. The charity is constantly looking at other grants to employ more people for specific projects.

Bolton Council of Mosques

Report of the Trustees

For The Year Ending 31 March 2021

Statement of the Trustees' Financial Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of The Bolton Council of Mosques and its incoming resources and application of resources of the charity for the period. In preparing the financial statements, the trustees are required:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in Charities SORP
- Make judgements and estimates that are reasonably prudent
- State whether applicable accounting standard have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that The Bolton Council of Mosques will continue in business.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitutions. 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.

Aamin Summa Aamin.

Waalaykum Warahmatullahe Wabarakatu

Approved by the Trustees of Bolton Council of Mosques and signed on its behalf by:

Imtiaz Ali
(Secretary)



Asif Patel
(Chairman)



Date: 10 March 2022

Bolton Council of Mosques

Independent Examiner's Report to the Members of Bolton Council of Mosques, Bolton

We report on the accounts of the Trust for the year ended 31 March 2021, which are set out on pages 8 to 14.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- * examine the accounts (under section 145 of the 2011 Act);
- * to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- * to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

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 we do not express an audit opinion or otherwise as to whether the accounts present a "true and fair view"; and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

1. Which gives us reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in our 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
BL1 3AD

10th March 2022

Bolton Council of Mosques

Statement of Financial Activities

For The Year Ending 31 March 2021

	Notes	Unrestricted funds £	Restricted Income funds £	2021 Total £	2020 Total £
<u>Incoming resources</u>					
Incoming resources from generated funds					
Voluntary Income	3	-	378,176	378,176	92,923
Incoming resources from charitable activities	4	43,187	290	43,477	42,431
Other incoming resources		-	-	-	-
Total incoming resources		43,187	378,466	421,653	135,354
<u>Resources expended</u>					
Charitable Activities	5	17,826	333,506	351,332	110,973
Support Costs	6	-	47,848	47,848	50,038
Total resources expended		17,826	381,354	399,180	161,011
Net Movement in Funds		25,361	(2,888)	22,473	(25,657)
Total Funds Brought Forward		425,731	(221,562)	204,169	229,826
Total Funds Carried Forward		451,092	(224,450)	226,642	204,169

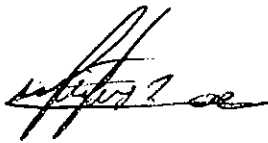
Bolton Council of Mosques

Balance Sheet as at 31 March 2021

	Notes	Unrestricted funds £	Restricted Income funds £	2021 Total £	2020 Total £
Fixed Assets					
Tangible assets	9	-	-	-	1,816
Total Fixed Assets		-	-	-	1,816
Current Assets					
Debtors and Prepayments	10	17,695	-	17,695	17,695
Cash at bank and In hand		444,322	(219,970)	224,352	195,608
Total Current Assets		462,017	(219,970)	242,047	213,303
Creditors: amounts falling due within one year	11	10,925	4,480	15,405	10,950
Net Current Assets		451,092	(224,450)	226,642	202,353
Net Assets		451,092	(224,450)	226,642	204,169
Funds of the Charity					
Restricted funds		-	(224,450)	(224,450)	(221,562)
Unrestricted funds		451,092	-	451,092	425,731
Total Funds		451,092	(224,450)	226,642	204,169

Signed by two of the trustees on behalf of all the trustees on

Imtiaz Ali
10 March 2022



Asif Patel
10 March 2022



Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2021

1. Principal Accounting Policies

(a) Basis of accounting

These accounts have been prepared on the basis of historical cost (except that investments are shown at market value) in accordance with Accounting Standards and with the Charities Act 2011.

(b) Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

(c) Changes to previous accounts

No changes have been made to accounts for previous years.

2. Accounting policies

INCOMING RESOURCES

Recognition of incoming resources These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaim on donations and gifts Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Gifts in kind Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment Income This is included in the accounts when receivable.

Investment gains and losses This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Support costs Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

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

Leasehold Land & Buildings	20% Straight line
Sports & Leisure Equipment	10% Straight line
Office Equipment	20% Straight line
Equipment & Furnishings	10% Straight line

Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2021

3. Voluntary Income

	Unrestricted funds £	Restricted Income funds £	2021 Total £	2020 Total £
Donations Received	-	-	-	-
Emergency Relief Project Donations	-	10,571	10,571	-
Funeral Services Charges & Donations	-	241,221	241,221	4,695
Community Project Grants	-	49,845	49,845	87,868
Covid & HMRC JRS Grants	-	76,539	76,539	-
Other Grants	-	-	-	360
	<u>-</u>	<u>378,176</u>	<u>378,176</u>	<u>92,923</u>

4. Incoming resources from charitable activities

	Unrestricted £	Restricted £	Total £	Total £
ACWY Vaccinations	-	-	-	17,380
IBB Deposit Account profit	2,151	-	2,151	2,290
Circumcision Clinic	34,412	-	34,412	1,075
Criminal Records Check	530	-	530	5,716
Post Mortem - MRI Scan	-	-	-	-
Room Hire Income	-	-	-	6,450
Youth Activities Fees	-	290	290	-
Other Income	6,094	-	6,094	9,520
	<u>43,187</u>	<u>290</u>	<u>43,477</u>	<u>42,431</u>

Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2021

5. Charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
ACWY Vaccinations Purchases	-	-	-	13,500
Emergency Relief Project Costs	-	12,695	12,695	-
Circumcision Clinic Consultancy Fees	17,256	-	17,256	-
Counselling Fees	-	-	-	-
Criminal Records Bureau Subscription	570	-	570	792
Subscriptions	-	265	265	705
Professional Fees	-	1,344	1,344	7,602
Community Training Projects	-	-	-	-
Post Mortem - MRI Scan & Other Funeral Expenses	-	245,940	245,940	4,700
Salaries	-	67,737	67,737	80,176
Staff Training	-	1,825	1,825	1,065
Casual Wages	-	-	-	-
Youth Projects	-	3,700	3,700	2,433
	<u>17,826</u>	<u>333,506</u>	<u>351,332</u>	<u>110,979</u>

6. Governance Costs

	Unrestricted £	Restricted £	Total £	Total £
Bad Debt	-	-	-	-
Independent Examination Fee	-	740	740	740
Bookkeeping & Payroll Fees	-	1,000	1,000	1,000
Bank Charges	-	38	38	134
Equipment Costs & Hire	-	1,800	1,800	522
Insurance	-	2,290	2,290	3,498
Light and Heat	-	8,388	8,388	6,537
Motor and Travelling Expenses	-	1,358	1,358	2,832
Postage	-	611	611	337
Printing and Stationery	-	2,507	2,507	1,908
Rent	-	11,250	11,250	12,575
Repairs and Renewals	-	7,301	7,301	3,029
Events and Meeting Expenses	-	328	328	1,933
Sundry and Cleaning Expenses	-	3,381	3,381	2,896
Telephone, IT and Website Costs	-	2,411	2,411	2,439
Water Charges	-	2,629	2,629	6,772
Depreciation	-	1,816	1,816	2,886
	<u>-</u>	<u>47,848</u>	<u>47,848</u>	<u>50,038</u>

Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2021

7. Details of certain Items of expenditure

7.1 Trustee expenses

Trustees are not remunerated for their services and there were no out of pocket expenses paid this year.

7.2 Fees for Independent examination of the accounts

The accounts are being independently examined this year, and the independent examiner has been paid fees of £740 for their services.

8. Paid Employees

8.1 Staff costs

	2021	2020
	£	£
Gross wages and salaries	65,965	77,427
Employer's national insurance costs	1,493	2,409
Employer's pension costs	279	340
Redundancy costs	-	-
	<u>67,737</u>	<u>80,176</u>

8.2 Average number of employees in the year.

	2021	2020
Charitable Activities	<u>7</u>	<u>9</u>

9. Tangible fixed assets

	Leasehold Land & Buildings £	Sports & Leisure Equipment £	Office Equipment £	Equipment & Furnishings £	Total £
Cost					
At 1 April 2020	33,819	6,812	50,850	23,423	114,904
Disposals	-	-	-	-	-
Additions	-	-	-	-	-
At 31 March 2021	<u>33,819</u>	<u>6,812</u>	<u>50,850</u>	<u>23,423</u>	<u>114,904</u>
Depreciation					
At 1 April 2020	33,819	6,812	49,034	23,423	113,088
Disposals	-	-	-	-	-
Additions	-	-	1,816	-	1,816
At 31 March 2021	<u>33,819</u>	<u>6,812</u>	<u>50,850</u>	<u>23,423</u>	<u>114,904</u>
Net book value					
At 31 March 2021	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31 March 2020	<u>0</u>	<u>0</u>	<u>1,816</u>	<u>0</u>	<u>1,816</u>

Bolton Council of Mosques

Notes forming part of the Financial Statements

For The Year Ending 31 March 2021

10. Debtors and Prepayments

	2021	2020
	£	£
Debtors	17,695	17,695
Other Debtors	0	0
Prepayments	0	0
	<u>17,695</u>	<u>17,695</u>

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	3,480	1,740
Other Creditors	5,136	527
Creditors	6,789	8,683
	<u>15,405</u>	<u>10,950</u>

No person or organisation holds any security over the assets of the society.