

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

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For The Year Ending 31 March 2022

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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 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 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	<u>10,906</u>	<u>41,572</u>	<u>52,478</u>	<u>47,848</u>
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	-	-
	40,376	67,737

8.2 Average number of employees in the year.

	2022	2021
Charitable Activities	4	7

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	33,819	6,812	50,850	23,423	114,904
Depreciation					
At 1 April 2021	33,819	6,812	50,850	23,423	114,904
Disposals	-	-	-	-	-
Additions	-	-	-	-	-
At 31 March 2022	33,819	6,812	50,850	23,423	114,904
Net book value					
At 31 March 2022	0	0	0	0	0
At 31 March 2021	0	0	0	0	0

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.