ASHTON CENTRAL MOSQUE CHARITABLE TRUST

England & Wales · Charity number 1121224

Details

Other names	MARKAZI JAMIA MOSQUE CHARITABLE TRUST, MARKAZI JAMIA MOSQUE TRUST
Status	Registered
Legal form	Trust
Registered	2007-10-16
Register	View on the Charity Commission register

Contact

Address	Ashton Central Mosque Hillgate Street Ashton-Under-Lyne Lancashire OL6 9JA
Phone	07979523999
Email	aslam@hotmail.co.uk
Website	www.ashtoncentralmosque.com

Activities

Objects: A. TO PROVIDE A MOSQUE AND CULTURAL CENTRE IN ASHTON-UNDER-LYNE FOR THE PURPOSE OF;(I) ADVANCING THE ISLAMIC RELIGION(II) TEACHING OF THE PRINCIPLES OF THE ISLAMIC FAITH IN ACCORDANCE WITH THE ORIGINAL AHL AL SUNNAH WA AL JAMA'AH DOCTRINES AND HANAFI FIQH SCHOOL OF THOUGHT(III) MAKING PROVISION FOR ISLAMIC MARRIAGE AND FUNERAL CEREMONIES ACCORDING TO SHARIA AND THE LAW OF THE LAND(IV) ADVANCING EDUCATION IN ISLAMIC TRADITIONS AND HISTORYB. SUCH OTHER CHARITABLE OBJECTS AS THE TRUSTEES MAY IN THEIR ABSOLUTE DISCRETION THINK FIT.

Activities: To provide a Mosque and Cultural Centre In Ashton-under-Lyne for the purpose of1 Advancing the Islamic religion2 Teaching the principles of the Islamic Faith3 Making provision for Islamic marriage and funeral ceremonies according to Sharia and the law of the land4 Advancing education in Islamic traditions and history

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** ASHTON-UNDER-LYNE
- Tameside

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£400,705	£348,016	-	-
2024-03-31	£379,426	£378,338	-	-
2023-03-31	£314,579	£297,084	-	-
2022-03-31	£247,410	£166,272	-	-
2021-04-01	£169,234	£156,858	-	-

Trustees

Name	Role	Appointed
AZEEM WAHEED BUTT		2013-04-18
DR MOHAMMED AKRAM		2013-04-18
MOHAMMED AZRAM		2013-04-18
Mohammad Saied Nawaz		2023-05-18
NAZAM-UD DIN		
Saeed Mohammed Asghar Mirza		2023-05-18
Shaid Mahmud Kayani		2019-06-23

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ASHTON CENTRAL MOSQUE CHARITABLE TRUST

England & Wales - Charity number 1121224

Accounts

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2025

Charity Number: 1121224

ASHTON CENTRAL MOSQUE CHARITABLE TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st MARCH 2025

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2025

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Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2025

Reference and Administrative Information

Charity Name	Ashton Central Mosque Charitable Trust	
Charity Registration Number	1121224	
Principal Office	Hillgate Street, Ashton-under-Lyne OL6 9JA	
Board of Trustees	Nazam-Ud-Din Azeem Waheed Butt Mohammed Akram Mohammed Azram Shaid Mahmud Kayani Saeed Mirza Saied Nawaz	 (Working Group Chairman) (Working Group Vice-Chairman) (Working Group Secretary)
Imams	Ghulam Moyhuddin Hafiz Muhammad Zahid Sharif Mohammad Habib Ur Rehman	 (Resigned on 12.04.24) (Joined on 05.08.24)
Teachers	Mrs Shagufta Mehmood Mrs Shaheen Kausar Hassan Mumtaz Faiza Khan Uzma Ahmed Rabia Nasim Mohammed Zakir Hassan Syed Muhammad Badie Ul Hasan Tayyaba Sarfaraz Usman Ghani Muhammad Awais Khan	 (Resigned on 16.09.24) (Joined on 31.01.25)
Caretaker/cleaners	Atif Raza Islam Babul Arun Islam	 (Joined on 08.24)
Principal Administrator	Mohamed Aslam Khan	
Working Group	Includes the above mentioned 7 Trustees, plus the following: Nawaz Rathore Majid Yaseen Zafar Zaman Adam Ahmed Hamzah Miah Waqar Qayum	 (Joined 30.04.2023) (Joined 30.04.2023) (Joined 04.12.2024) (joined (04.12.2024)
Independent Examiners	M Salim & Co, Lord House, 51 Lord Street, Manchester, M3 1HE	
Bankers	NatWest Bank Plc, Warrington Street, Ashton-under-Lyne, OL6 6JL	

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2025

The trustees present their annual report for the year ended 31st March 2025 and confirm that it complies with the Charities Act 2011 and the trust deed.

Structure, governance and management

Governing document

Ashton Central Mosque Charitable Trust is constituted as a charitable trust registered with the Charity Commission. It was first registered as the Markazi Jamia Mosque Charitable Trust in October 2007 under charity number 1121224 and was renamed in May 2013. It is governed by a deed of trust last updated in June 2019.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees are required to meet together as a body at least twice a year and are responsible for all decisions taken in relation to the day to day running of the Mosque, the community facilities and the activities provided by the charity. In practice, they meet more often than that. To assist them with the day-to-day management and fundraising tasks for the mosque and the community facilities that it provides, the trustees established a Working Group which is comprised of all the Trustees plus a number of other volunteers who have specific skills and expertise. Responsibility for the day-to-day activities at the Mosque is delegated to various members of staff (Imams, teachers and the care-taker).

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees as laid down in the Trust Deed.

Of paramount importance is that any new future trustees should have a good command of the English language, be people of integrity and the existing trustees should feel comfortable about working with them. In selecting new trustees, due consideration is given to the person's eligibility, personal competence, specialist knowledge and skills. It would also be desirable that any new trustees should be regular attendees at events and functions organised by the charity and would have to be willing to volunteer to help in our broader community work. The trustees believe that this approach will ensure that the work of the Mosque can progress smoothly.

Induction and training of trustees

Following appointment, new trustees would be introduced to their new role and given copies of the trust deed as a guide to the objects, aims, policies and procedures adopted by our charity. A number of publications from the Charity Commission would also be provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This would be to ensure that new trustees were aware of the scope of their responsibilities under the Charities Act. Any new legislation or regulatory requirements are addressed as and when they arise.

Risk management

The trustees and Working Group have assessed the risks the charity faces and have drawn up a risk register which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening and the measures taken to manage and/or contain them. The trustees and Working Group review this risk register at their meetings. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the Mosque are kept under review. Appropriate Disclosure and Barring Service (DBS) previously Criminal Records Bureau (CRB)) checks and renewals, supported by regularly reviewed policies, are being made for all those who work with children or other vulnerable groups within the Mosque or community centre.

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2025

Objectives and activities

Our aims

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

a. To provide a mosque and cultural centre in Ashton-under-Lyne for the purpose of:
   i. Advancing the Islamic Religion
   ii. Teaching of the principles of the Islamic Faith in accordance with the original Ahl al Sunnah Wa al Jamā'ah doctrines and Hanafi Fiqh school of thought
   iii. Making provision for Islamic marriage and funeral ceremonies according to Sharia and the law of the land
   iv. Advancing education in Islamic traditions and history

b. Such other Charitable Objects as the Trustees may in their absolute direction think fit

Our objectives

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our dual aims remain to provide a facility where Muslims can worship and to help foster better relations between the Muslim and non-Muslim communities of Ashton-under-Lyne. Our vision for the future is to have

- A cohesive and vibrant community living in harmony
- A modern & progressive mosque serving the community

Strategies

The goal is to make the Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about Islam and worship. We also provide exclusive facilities for women who wish to pray at the Mosque. This was a key design objective when we developed the design of our new Mosque which was completed in July 2012. The Mosque is open for all prayer times every day of the week. The Friday midday prayer session is the primary service of the week.

We host visits from various schools on a regular basis to help children get a better understanding of Islam, Islamic traditions and the Islamic way of life.

An important part of our faith is charitable giving according to one's wealth, in accordance with Islam and we are pleased to receive Zakat for the sole purpose of the relief of need and financial hardship of Muslims in Pakistan.

An important part of our strategy is community welfare and education. All our community facilities and activities including religious classes, health initiatives and seminars are advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and are supported by donations. Where a charge is made for children's religious classes, every effort is made to keep the fees charged to a minimum.

Use of volunteers

Volunteers are an important resource in both our faith and community work.
Volunteers are involved in most of our faith and community activities and we have over 25 people (including all our trustees) regularly giving their time. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others.
All our Trustees, Imams and teachers working on projects involving children or other vulnerable groups have been DBS checked or have checks in progress at any given time.

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2025

Grant-making policy

Those attending our Mosque have given generously to disaster appeals arising from natural calamities affecting various countries around the world. The Mosque has given money to welfare charities specialising in providing health care and educational services for the poor in Pakistan. This year, as we did last year, we administered the receipt and remittance of £7796.00 Fitrana, which is collected and sent to the Edhi Foundation in the UK for use in Pakistan to provide health care and education for the poor. According to Islamic laws, Fitrana funds cannot be used for the provision of the sorts of facilities that our charity provides and so there is no detriment to the charity as a result of these remittances.

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2025

Activities and achievements

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community.

Religious activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The Mosque is open every day for daily and Friday prayers. During the week we have around 60 people who regularly attend daily prayers and over 500 who regularly attend Friday prayers. During Ramadhan, the numbers for most prayer sessions more than double and daily evening prayers are attended by between 400 and 500 men and women every night.

Ramadhan: During the month of Ramadan, the Mosque is the focus of Islamic life and our facilities are open for anyone wishing to pray and for quiet contemplation. For those who wish to break their fast at the end of the day with fellow Muslims, then food is served at the Mosque. Facilities are available for those members who wish to observe Itikaaf during the last ten days of Ramadhan (Itikaaf is a spiritual retreat in the mosque). A person "performing itikaaf" will spend those last ten days of Ramadhan in the mosque, devoting his or her time to worship and reading the Qur'an. In general, due to the nature of their family commitments and hence in accordance with Islamic guidance, women who wish to perform Itikaaf tend to do so in their homes but can perform Itikaaf in a Mosque (where suitable privacy is available for them).

Islamic Festivals:

Eid-ul-Fitr and Eid-ul-Adha festivals are celebrated at the Mosque with 2 services each in order to cope with the numbers of people attending and to alleviate parking problems. We also celebrate other key events in the Muslim calendar, especially Eid Milad-un-Nabi to celebrate the birth of the Prophet Muhammad, peace and blessings be upon him, to whom the Qur'an was revealed. We also hold weekly Qur'an recitation and understanding sessions on Thursday evenings and a monthly thanksgiving service.

Funeral facilities: The Mosque provides facilities for conducting Islamic funerals in line with the teachings of Islam. We also provide facilities for conducting remembrance services.

Other Significant Activities

Islamic Marriage (Nikkah): The Mosque provides Muslim couples with an appropriate location for their Nikkah (Islamic marriage). We provide the couple with a Nikkah Certificate, a copy of which is retained in the Mosque's register.

Qur'an classes: We continue to provide facilities for teaching the Qur'an to children in after school classes, six days a week. These classes are attended by approximately 230 children, split into eight boys' classes and eight girls' classes.
Separate weekly Islamic studies classes are held and include a reading of the Qur'an and discussion of the key messages.

Intra and Inter faith dialogue: Our Mosque is one of the original members of the Tameside Forum of Mosques which was established with support from the local authority in order to look at strategies for preventing the radicalisation of Muslims as well as to provide a forum for co-operation between the various Mosques in Tameside.

We also liaise with the Faiths United inter-faith group in Tameside to help to promote inter-faith dialogue and social cohesion.

Zakat: It is a part of our faith that all who are able to should offer Zakat. Zakat is collected in proportion to a person's wealth, in accordance with the teachings of Islam, and is the giving of money for a number of specific purposes, including to help others, and to further the teachings of Islam. A Muslim need not give Zakat through the Mosque but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its remittance to the Edhi Foundation in Pakistan. None of the Zakat money is used to fund the Mosque. The Mosque makes no charge for the collection and distribution of Zakat.

Community activities

Food Bank: Since July 2014 Ashton Central Mosque established a food bank and has actively encouraged it's congregants to regularly donate non-perishable foodstuffs and groceries in order to help disadvantaged members of the local community who are having difficulty in making ends meet. Giving and caring for the poor and disadvantaged is a fundamental aspect of Islam and an obligation for every Muslim. These collections have enabled the Mosque to make monthly donations of food to the Tameside East Food bank from where the food is distributed to the needy residents of Tameside of all faiths. In August 2023 Ashton Central Mosque decided to become a Foodbank Centre and started to distribute food on a weekly basis from its premises. Up to the end of March 2025 Ashton Central Mosque distributed food parcels to 955 families in 12 months. In November 2024 we also launched Ashton Pet Foodbank which gives us the opportunity to receive donations of pet food and these are distributed to pet owners who may be struggling due to the increase in cost of living. During this reporting period 94 cats and dogs were supported.

School Visits: Ashton Central Mosque has hosted school visits for over 15 years. The feedback we constantly receive from teachers and students is that such visits are extremely helpful in assisting students to learn about Islam. Since moving to our new premises we have hosted in excess of 300 such visits – many of which are repeat visits by the same schools with different pupils.

Ashton Central Mosque also hosts bespoke seminars which are designed to

- give a flavour of Islam,
- to dispel common myths,
- to give an opportunity to people who may not have attended a mosque before and
- give an opportunity for any questions to be asked.

To date, Ashton Central Mosque has hosted around 300 Greater Manchester Police Officers & 40 Magistrates. Ashton Central Mosque has agreed with Greater Manchester Police to continue to provide such seminars for cohorts of new recruits as the feedback has been extremely positive.

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2025

Islamic, social and community events we have ran/hosted

- Kickboxing sessions in the community centre for boys and girls.
- Keep fit classes for ladies and men.
- Ladies yoga sessions.
- The mosque hosted and facilitated St James Primary School's annual sports day free of charge.
- Our volunteers organised a Family Fun Day event on 21st April 2024. The aim of these events is to bring the community together to enjoy fun activities for the whole family. There were a number of food and craft stalls, kids soft play area, live BBQ and lots of other activities. All proceeds raised at these events are donated to Ashton Central Mosque.
- Hosted a first aid training session on 30th June 2024 and a 'Learn How To Save a Life' event on 28th September 2024. This was a seminar that delivered a free training session to the community by BIMA which covered first aid training, CPR, recovery position and choke management.
- On 15th June 2024 our volunteers arranged 'Chaand Raat' event which aims to bring the community together to enjoy food, games and other activities. £2180 was raised and all proceeds went to the mosque.
- In June 2024 Ashton Central Mosque took part in a nationwide initiative called 'Share My Qurbani'. On the occasion of Eid Ul Adha many Muslims buy meat. This initiative encourages people to donate a percentage of the meat they buy and donate it to struggling families. ACM was a collection point for donated meat and 80kg of meat was distributed in conjunction with our foodbank.
- On 30th November 2024 ACM hosted 'Too Great For Hate' event in conjunction with Tameside MBC, Tameside Community Safety and Tameside Health Group. This event was during Islamaphobia Awareness Month and was aimed at highlighting the positive contributions of Muslims in the UK and raising awareness of anti-Muslim prejudice.

Other activities held during this reporting period include

- May 2024 – Girls outdoor adventure weekend in North Devon in conjunction with NCS.
- May 2024 – Boys outdoor adventure weekend in Isle of Wight in conjunction with NCS.
- May 2024 – Eid Toy Drive. 48 new toys were delivered to Tameside Womens Refuge and Tameside General Hospital as gifts for children celebrating Eid.
- May 2024 – Urgent clothes appeal. 37 large bags of new clothes were delivered to Syrian refugee families and local families in need of support.
- June 2024 – surgery for overseas Pakistani to apply/renew their Pakistani Identity Cards.
- July 2024 – The Big Breakfast. Open to the whole community to experience a 'desi breakfast' with all proceeds going to ACM.
- September 2024 – Visit My Mosque – a community wide event to give an opportunity to people of other faiths and none to explore the mosque and understand more about the Islamic faith.
- October 2024 – Ladies coffee morning.
- November 2024 – Launch of Ashton Pet Foodbank
- December 2025 – Full recital of Sahih Muslim. Visitors from across the world attended ACM for almost 2 weeks to listen to the recital of all the volumes of Sahih Muslim which is one of the most revered collections of the actions of the Prophet Muhammad. It is considered the second most authentic source of religious guidance after the Qur'an.
- March 2025 – Eid Toy Drive -

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2025

Financial review

Reserves policy

The trustees have reviewed the reserves of the charity. Their aim is to hold enough funds to meet 6 months' operating costs of the Mosque, excluding the collection and distribution of Zakat, and of our community activities.

In calculating the charity's reserves the trustees have deducted from the total of unrestricted funds of the charity the value of the Mosque and other tangible fixed assets as shown in the accounts and the designated fund. This leaves sufficient reserves to achieve the aim of covering at least 6 months expenditure during the year ended 31st March 2025.

Principal funding sources

The charity's main source of income is donations from members of the congregation, Madrasah fees and rental income stream from the lease of the former Lowes Joinery and from the rental of six residential properties.

Investment policy and objectives

Currently, the charity has investments in 6 residential dwellings and 1 commercial property adjacent to the Mosque. All of these properties are rented out to augment the charity's income stream. Our cash reserves are held in current accounts as we do not believe in accepting interest payments. However, it is the Trustees' intention in the next financial year to invest any surplus reserves in more residential property close to the Mosque with a view to increasing the charity's rental income stream and to ensure that the charity's capital is not eroded by inflation.

Plans for future periods

The previous Mosque buildings were in the path of a new By-Pass which was completed in January 2012 and as a result, the charity entered into an agreement with Tameside Metropolitan Borough Council for the relocation of the Mosque and Community Centre to an alternative site about 250 metres away. This relocation was an opportunity to have a purpose-built Mosque and Community Centre with improved facilities and has enabled the charity to deliver better services to the Mosque's congregation as well as to the wider community.

We intend to maintain our existing range of community activities working in partnership with the community and to further develop our community projects in collaboration with Tameside Metropolitan Borough Council and other local agencies. We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbours whilst gaining an understanding of their culture and traditions.

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2025

Statement of Trustees' responsibilities

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

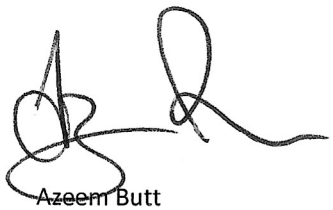
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed.
They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the fiscal year ended 31 March 2025 are set out on page 3 of this report.

Approved by the trustees and signed on their behalf by:



Azeem Butt
Trustee
Dated: 10th March 2026

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2025

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF AHTON CENTRAL MOSQUE CHARITABLE TRUST FOR THE PERIOD ENDED 31 MARCH 2025

I report on the unaudited accounts of the trust for the year ended 31st March 2025 which are set out on pages 13-18.

RESPECTIVE RESPONSIBILITIES OF 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 the Charities Act 2011 (previously section 43(2) of Charities Act 1993) and that an independent examination is needed.

Having been satisfied that the charity is not subject to audit and eligible for Independent Examination it is my responsibility to:

- Examine the accounts (under Charities Act 2011, (section 43(3)(a) of the Charities Act 1993);
- To follow the procedures laid down in the General Directions given by the Charity Commission Charities Act 2011 (under section 43(7) (b) of the 1993 Act); and
- To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS' REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the account present "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS' STATEMENT

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements;
   - to keep accounting records in accordance with Charities Act 2011 (S41 of the Charities Act 1993); and
   - 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 my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mohammed Salim
M Salim & Co
Lord House
51 Lord Street
Manchester
M3 1HE
Dated: 10th March 2026
Mohammed Salim

M. SALIM & CO.
ACCOUNTANTS
51 LORD STREET
MANCHESTER M3 1HE
TEL: 0161 839 9777
FAX: 0161 839 9779

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2025

Statement Of Financial Activities For The Period Ended 31st March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES					
Incoming Resources From Generated Funds Activities for General Funds:					
Donations & Collections	2	309,619	0	309,619	252,251
Incoming Resources From Other Activities	3	91,086	0	91,086	127,175
Total incoming resources		400,705	0	400,705	379,426
RESOURCES EXPENDED					
Charitable expenditure:					
Staff costs	5	174,913	0	174,913	156,660
Support costs	5	161,172	0	161,172	206,314
Depreciation and other costs	5	4,522	0	4,522	4,231
Governance costs	4	7,409	0	7,409	11,184
Total resources expended	5	348,016	0	348,016	378,388
Net incoming/outgoing Resources for the year		52,689	0	52,689	1,038
Total Funds Brought Forward		1,558,942	0	1,558,942	1,557,903
Total Funds Carried Forward	10	£1,611,631	£0	£1,611,631	£1,558,942

There are no recognised gains and losses other than those passing through SOFA.
All incoming resources and resources expended derive from continuing activities.

These financial statements were approved by the trustees on 10th March 2026 and signed on their behalf by:

Azeem Butt
Trustee

The notes on pages 15 to 18 form part of these financial statements

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2025

Balance Sheet - As At 31st March 2025

	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible Assets	7		6,059,193		6,021,650
CURRENT ASSETS					
Debtors	8	0		0	
Cash at Bank and in hand		336,730		275,561	
		336,730		275,561	
CREDITORS: Amounts falling due within one year	9	19,310		15,256	
NET CURRENT ASSETS			317,421		260,306
TOTAL ASSETS LESS CURRENT LIABILITIES			**£6,376,614**		**£6,281,955**
FUNDS					
Un-Restricted	10		1,609,530		1,556,841
Restricted	10		0		0
Revaluation Reserve	11		4,587,089		4,587,089
TOTAL FUNDS			**£6,178,086**		**£6,126,435**

These financial statements were approved by the trustees on 10th March 2026 and signed on their behalf by:

Azeem Butt
Trustee

The notes on pages 15 to 18 form part of these financial statements

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2025

Notes to the Financial Statements
For The Period Ended 31st March 2025

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007) and with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objective of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the Donor or through the term of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be qualified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

All expenditure other than that capitalised has been reflected in the Statement of Financial Activities on an accrual basis.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to strategic management of the charity.

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Freehold Buildings	: Not Depreciated
Alterations & Improvements	: Not Depreciated
Fixture & Equipment	: 4% Reducing Balance Basis
Furniture	: 10% Reducing Balance Basis

Going Concern

We have prepared the accounts on a going concern basis with the view that the charity will continue its operation for the foreseeable future.

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2025

2. Donations

	Unrestricted	Restricted	Total funds 2025	Total funds 2024
	£	£	£	£
Donations & Subscriptions	74,272	0	74,272	67,101
Mosque Collections	177,251	0	177,251	139,704
Madrassah Fees	58,097	0	58,097	45,446
	£309,619	**£0**	**£309,619**	**£252,251**

3. Other Income

	2025	2024
	£	£
Gift Aid Claim	0	0
Fitrana	7,892	7,965
Donations for Use of Community Centre	14,150	7,944
Standing Order Donations (covered in sec 2 above)	0	0
Burma Appeal	0	0
Property Rental Income	45,208	42,338
Nikahnama Fee	1,350	750
Tfr from Bldg Fund A/c	0	0
MacMillan Coffee Morning	0	924
Car Parking	0	0
Other Income	22,486	67,254
	£91,086	**£127,175**

Income from Charitable Activities

	Unrestricted	Restricted	Total funds 2025	Total funds 2024
	£	£	£	£
Community Development Funding Grant		0	0	0
	£0	**£0**	**£0**	**£0**

4. Governance Costs

	Unrestricted	Restricted	Total funds 2025	Total funds 2024
	£	£	£	£
Maintenance Contract	7,184	0	7,184	8,523
Legal Costs	225	0	225	2,661
Electrical Safety Report	0	0	0	0
	£7,409	**£0**	**£7,409**	**£11,184**

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2025

5. Total Resources Expended

Staff Costs	Depreciation	Other Costs	Total 2025	Total 2024
£	£	£	£	£
174,913	4,522	168,581	348,016	378,388
0	0	0	0	0
£174,913	£4,522	£168,581	£348,016	£378,388

The aggregate payroll costs were:

	2025	2024
	£	£
Wages and Social Security & Pensions costs	174,913	156,660

6. Particulars of employees:

The average numbers of FTE staff employed by the charity during the financial year were: 7 (= 3 Fulltime and 12 part-time (12.5hrs a week))

7. Tangible Fixed Assets

	Freehold Land & Buildings	Alterations & Improvements	Fixtures & Equipment	Furniture	Total
	£	£	£	£	£
Cost					
At March 31, 2024	**5,749,161**	**192,726**	**105,282**	**47,941**	**6,095,109**
Disposal	0	0	0	0	0
Additions	0	34,519	3,453	4,200	42,172
At March 31, 2025	**5,749,161**	**227,245**	**108,734**	**52,141**	**6,137,281**
Depreciation					
At March 31, 2024	**0**	**0**	**40,177**	**33,282**	**73,459**
Disposal	0	0	0	0	0
	0	0	40,177	33,282	73,459
Charge for the year	0	0	2,742	1,886	4,628
At March 31, 2025	**0**	**0**	**42,919**	**35,168**	**78,088**
Net Book Values					
At March 31, 2025	**5,749,161**	**227,245**	**65,815**	**16,973**	**6,059,193**
At March 31, 2024	**5,749,161**	**192,726**	**65,105**	**14,659**	**6,021,650**
Depreciation Policy	**N/A**	**N/A**	**4% RB**	**10% RB**	

8. Debtors

	2025	2024
	£	£
Tameside Council - Reinstatement Compensation	0	0
Prepayments / Accrued Income	0	0
	£0	£0

9. Creditors & Accruals

	2025	2024
	£	£
Deposit On Property Rental	0	-3,000
Accruals	0	0
Shortfall Fitrana Collected vs sent to Edhi	-96	0
Wages Payable	-19,214	-15,256
	-£19,310	-£18,256

10. Movement in Funds During The Period

	Balance B/F at 01/04/24	Other Adjustment	Incoming	Outgoing	Balance C/F at 31/03/25
	£	£	£	£	£
Un-Restricted Funds	1,556,841	0	400,705	-348,016	1,609,530
Restricted Funds	0	0	0	0	0
Total Funds	**£1,556,841**	**£0**	**£400,705**	**-£348,016**	**£1,609,530**

11. Revaluation Reserve

The Revaluation Reserve was created in the accounting year ended March 31,2014 and relates to the new premises and associated assets in the balance sheet. The corresponding entry was credited to a Revaluation Reserve on the balance sheet.

The calculation of the Revaluation Reserve is as follows:

	£
New Premises (at Historic Cost)	5,120,000
Cost of Assets Surrendered	(603,736)
Accumulative Depreciation on Assets Surrendered	70,825
	£4,587,089

14. Controlling Party

The charity is under the control of the trustees who are named on page 3 of these financial statements.

ASHTON CENTRAL MOSQUE CHARITABLE TRUST

England & Wales - Charity number 1121224

Accounts

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2024

Charity Number: 1121224

ASHTON CENTRAL MOSQUE CHARITABLE TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st MARCH 2024

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2024

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Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2024

Reference and Administrative Information

Charity Name	Ashton Central Mosque Charitable Trust	
Charity Registration Number	1121224	
Principal Office	Hillgate Street, Ashton-under-Lyne OL6 9JA	
Board of Trustees	Nazam-Ud-Din Azeem Waheed Butt Mohammed Akram Mohammed Azram Shaid Mahmud Kayani Saeed Mirza Saied Nawaz	 (Joined on 18.05.23) (Joined on 18.05.23)
Imams	Ghulam Moyhuddin Hafiz Muhammad Zahid Sharif	
Teachers	Mrs Shagufta Mehmood Mrs Shaheen Kausar Hassan Mumtaz Faiza Khan Uzma Ahmed Rabia Nasim Mohammad Hassam Ali Miah Mohammed Zakir Hassan Syed Muhammad Badie Ul Hasan Tayyaba Sarfaraz Usman Ghani	 (Joined 12.06.23) (Joined 12.06.23) (Joined 12.06.23) (Joined 03.10.23)
Caretaker	Atif Raza Islam Babul	
Principal Administrator	Mohamed Aslam Khan	
Working Group	Nazam-Ud-Din Azeem Waheed Butt Mohammed Akram Mohammed Azram Nawaz Rathore Saeed Mirza Shaid Kayani Saied Nawaz Majid Yaseen	 (Chairman) (Vice-Chairman) (Secretary)
Independent Examiners	M Salim & Co, Lord House, 51 Lord Street, Manchester, M3 1HE	
Bankers	NatWest Bank Plc, Warrington Street, Ashton-under-Lyne, OL6 6JL	

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2024

The trustees present their annual report for the year ended 31st March 2024 and confirm that it complies with the Charities Act 2011 and the trust deed.

Structure, governance and management

Governing document

Ashton Central Mosque Charitable Trust is constituted as a charitable trust registered with the Charity Commission. It was first registered as the Markazi Jamia Mosque Charitable Trust in October 2007 under charity number 1121224 and was renamed in May 2013. It is governed by a deed of trust last updated in June 2019.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees are required to meet together as a body at least twice a year and are responsible for all decisions taken in relation to the day to day running of the Mosque, the community facilities and the activities provided by the charity. In practice, they meet more often than that. To assist them with the day-to-day management and fundraising tasks for the mosque and the community facilities that it provides, the trustees established a Working Group which is comprised of all the Trustees plus a number of other volunteers who have specific skills and expertise. Responsibility for the day-to-day activities at the Mosque is delegated to various members of staff (Imams, teachers and the care-taker).

Recruitment and appointment of trustees

Unfortunately two of our Trustees passed away during the previous financial year, namely, Mohammed Suleman Mirza and Mohamed Siddique. Two new Trustees were selected during this financial year, namely Saeed Mirza and Saied Nawaz who were already members of the Working Group. The existing trustees are responsible for the recruitment of new trustees as laid down in the Trust Deed.

Of paramount importance is that any new future trustees should have a good command of the English language, be people of integrity and the existing trustees should feel comfortable about working with them. In selecting new trustees, due consideration is given to the person's eligibility, personal competence, specialist knowledge and skills. It would also be desirable that any new trustees should be regular attendees at events and functions organised by the charity and would have to be willing to volunteer to help in our broader community work. The trustees believe that this approach will ensure that the work of the Mosque can progress smoothly.

Induction and training of trustees

Following appointment, new trustees would be introduced to their new role and given copies of the trust deed as a guide to the objects, aims, policies and procedures adopted by our charity. A number of publications from the Charity Commission would also be provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This would be to ensure that new trustees were aware of the scope of their responsibilities under the Charities Act. Any new legislation or regulatory requirements are addressed as and when they arise.

Risk management

The trustees and Working Group have assessed the risks the charity faces and have drawn up a risk register which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening and the measures taken to manage and/or contain them. The trustees and Working Group review this risk register at their meetings. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the Mosque are kept under review. Appropriate Disclosure and Barring Service (DBS) previously Criminal

Records Bureau (CRB)) checks and renewals, supported by regularly reviewed policies, are being made for all those who work with children or other vulnerable groups within the Mosque or community centre.

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2024

Objectives and activities

Our aims

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

a. To provide a mosque and cultural centre in Ashton-under-Lyne for the purpose of:
   i. Advancing the Islamic Religion
   ii. Teaching of the principles of the Islamic Faith in accordance with the original Ahl al Sunnah Wa al Jamā'ah doctrines and Hanafi Fiqh school of thought
   iii. Making provision for Islamic marriage and funeral ceremonies according to Sharia and the law of the land
   iv. Advancing education in Islamic traditions and history

b. Such other Charitable Objects as the Trustees may in their absolute direction think fit

Our objectives

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our dual aims remain to provide a facility where Muslims can worship and to help foster better relations between the Muslim and non-Muslim communities of Ashton-under-Lyne. Our vision for the future is to have

- A cohesive and vibrant community living in harmony
- A modern & progressive mosque serving the community

Strategies

The goal is to make the Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about Islam and worship. We also provide exclusive facilities for women who wish to pray at the Mosque. This was a key design objective when we developed the design of our new Mosque which was completed in July 2012. The Mosque is open for all prayer times every day of the week. The Friday midday prayer session is the primary service of the week.

We host visits from various schools on a regular basis to help children get a better understanding of Islam, Islamic traditions and the Islamic way of life.

An important part of our faith is charitable giving according to one's wealth, in accordance with Islam and we are pleased to receive Zakat for the sole purpose of the relief of need and financial hardship of Muslims in Pakistan.

An important part of our strategy is community welfare and education. All our community facilities and activities including religious classes, health initiatives and seminars are advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and are supported by donations. Where a charge is made for children's religious classes, every effort is made to keep the fees charged to a minimum.

Use of volunteers

Volunteers are an important resource in both our faith and community work.
Volunteers are involved in most of our faith and community activities and we have over 25 people (including all our trustees) regularly giving their time. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others.
All our Trustees, Imams and teachers working on projects involving children or other vulnerable groups have been DBS checked or have checks in progress at any given time.

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2024

Grant-making policy

Those attending our Mosque have given generously to disaster appeals arising from natural calamities affecting various countries around the world. The Mosque has given money to welfare charities specialising in providing health care and educational services for the poor in Pakistan. This year, as we did last year, we administered the receipt and remittance of £7939.00 Fitrana, which is collected and sent to the Edhi Foundation in the UK for use in Pakistan to provide health care and education for the poor. According to Islamic laws, Fitrana funds cannot be used for the provision of the sorts of facilities that our charity provides and so there is no detriment to the charity as a result of these remittances.

Activities and achievements

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community.

Religious activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The Mosque is open every day for daily and Friday prayers. During the week we have around 60 people who regularly attend daily prayers and over 500 who regularly attend Friday prayers. During Ramadhan, the numbers for most prayer sessions more than double and daily evening prayers are attended by between 400 and 500 men and women every night.

Ramadhan: During the month of Ramadan, the Mosque is the focus of Islamic life and our facilities are open for anyone wishing to pray and for quiet contemplation. For those who wish to break their fast at the end of the day with fellow Muslims, then food is served at the Mosque. Facilities are available for those members who wish to observe Itikaaf during the last ten days of Ramadhan (Itikaaf is a spiritual retreat in the mosque). A person "performing itikaaf" will spend those last ten days of Ramadhan in the mosque, devoting his or her time to worship and reading the Qur'an. In general, due to the nature of their family commitments and hence in accordance with Islamic guidance, women who wish to perform Itikaaf tend to do so in their homes but can perform Itikaaf in a Mosque (where suitable privacy is available for them).

Islamic Festivals:

Eid-ul-Fitr and Eid-ul-Adha festivals are celebrated at the Mosque with 2 services each in order to cope with the numbers of people attending and to alleviate parking problems. We also celebrate other key events in the Muslim calendar, especially Eid Milad-un-Nabi to celebrate the birth of the Prophet Muhammad, peace and blessings be upon him, to whom the Qur'an was revealed. We also hold weekly Qur'an recitation and understanding sessions on Thursday evenings and a monthly thanksgiving service.

Funeral facilities: The Mosque provides facilities for conducting Islamic funerals in line with the teachings of Islam. We also provide facilities for conducting remembrance services.

Other Significant Activities

Islamic Marriage (Nikkah): The Mosque provides Muslim couples with an appropriate location for their Nikkah (Islamic marriage). We provide the couple with a Nikkah Certificate, a copy of which is retained in the Mosque's register.

Qur'an classes: We continue to provide facilities for teaching the Qur'an to children in after school classes, six days a week. These classes are attended by approximately 230 children, split into eight boys' classes and eight girls' classes.
Separate weekly Islamic studies classes are held and include a reading of the Qur'an and discussion of the key messages.

Intra and Inter faith dialogue: Our Mosque is one of the original members of the Tameside Forum of Mosques which was established with support from the local authority in order to look at strategies for preventing the radicalisation of Muslims as well as to provide a forum for co-operation between the various Mosques in Tameside.
We also liaise with the Faiths United inter-faith group in Tameside to help to promote inter-faith dialogue and social cohesion.

Zakat: It is a part of our faith that all who are able to should offer Zakat. Zakat is collected in proportion to a person's wealth, in accordance with the teachings of Islam, and is the giving of money for a number of specific purposes, including to help others, and to further the teachings of Islam. A Muslim need not give Zakat through the Mosque but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its remittance to the Edhi Foundation in Pakistan. None of the Zakat money is used to fund the Mosque. The Mosque makes no charge for the collection and distribution of Zakat.

Community activities

Food Bank: Since July 2014 Ashton Central Mosque established a food bank and has actively encouraged it's congregants to regularly donate non-perishable foodstuffs and groceries in order to help disadvantaged members of the local community who are having difficulty in making ends meet. Giving and caring for the poor and disadvantaged is a fundamental aspect of Islam and an obligation for every Muslim. These collections have enabled the Mosque to make monthly donations of food to the Tameside East Food bank from where the food is distributed to the needy residents of Tameside of all faiths. In August 2023 Ashton Central Mosque decided to become a Foodbank Centre and started to distribute food on a weekly basis from its premises. Up to the end of March 2024 Ashton Central Mosque distributed food parcels to 610 families in 7 months.

School Visits: Ashton Central Mosque has hosted school visits for over 15 years. The feedback we constantly receive from teachers and students is that such visits are extremely helpful in assisting students to learn about Islam. Since moving to our new premises we have hosted in excess of 300 such visits – many of which are repeat visits by the same schools with different pupils.

Ashton Central Mosque also hosts bespoke seminars which are designed to

- give a flavour of Islam,
- to dispel common myths,
- to give an opportunity to people who may not have attended a mosque before and
- give an opportunity for any questions to be asked.

To date, Ashton Central Mosque has hosted around 300 Greater Manchester Police Officers & 40 Magistrates. Ashton Central Mosque has agreed with Greater Manchester Police to continue to provide such seminars for cohorts of new recruits as the feedback has been extremely positive.

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2024

Islamic, social and community events we have ran/hosted

- Healthy Lifestyle sessions in our Community Centre to advise members of our congregation and the general public on the dangers of diabetes type 2 and general good health awareness sessions.
- Keep fit classes for ladies and men.
- The mosque's facilities to St James Primary School for their annual sports day free of charge.
- Represented community cohesion events organised by Greater Manchester Police and Tameside Metropolitan Borough Council to assist the agencies in fostering and harbouring good community relations.
- Provided a venue for Angela Rayner, MP for our constituency, to hold regular surgeries. This provides the wider community to have direct access to their local MP to assist with any issues that directly affect individuals and is reflective of our open door policy to promote community cohesion.
- Our volunteers organised an Eid Family Fun Day event on 1st May 2023 & 26th June2023. The aim of these events is to bring the community together to enjoy fun activities for the whole family. There are a number of food and craft stalls, kids soft play area, live BBQ and lots of other activities. All proceeds raised at these events are donated to Ashton Central Mosque.
- Hosted a 'Lifesavers' event on 30th September 2023. This was a seminar that delivered a free training session to the community by BIMA which covered first aid training, CPR, recovery position and choke management.
- We delivered a 'Ghusl and Kafan' workshop on 7th October 2023 & 16th December 2023 which taught participants how to prepare a deceased body for a Muslim burial.
- On Friday 6th October we participated in the Macmillan Coffee Morning and raised £933 which was donated to Macmillan Cancer Support. Fundraising events such as these helps raise vital funds to support people in the UK living with cancer.
- On 23rd October 2023 ACM took part in 'Ask For Ellen' which is an initiative, in partnership with Morrisons and Warburtons, to offer free breakfast for those in need.
- Since November 2023 ACM has hosted 'Coffee, chill & spill' which allows a weekly safe space for mums, carers and toddlers.
- In November 2023 Ashton Central Mosque won two awards at the British Beacon Mosque Awards. ACM were nominated by anonymously and the British Beacon Mosque Awards team contacted us and requested further information and evidences. The independent panel shortlisted ACM for both awards and we were invited to an award ceremony. On 23rd November 2023 Ashton Central Mosque won the award for The Best Run Mosque 2023 and our Head Imam, Ghulam Moyhuddin, won the most Impactful Imam 2023.
- We held 2 cake sales on 8th December 2023 and 6th March 2024. On both occasion volunteers baked cakes at home and all proceeds from the sale were donated to Ashton Central Mosque.

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2024

Financial review

Reserves policy

The trustees have reviewed the reserves of the charity. Their aim is to hold enough funds to meet 6 months' operating costs of the Mosque, excluding the collection and distribution of Zakat, and of our community activities.

In calculating the charity's reserves the trustees have deducted from the total of unrestricted funds of the charity the value of the Mosque and other tangible fixed assets as shown in the accounts and the designated fund. This leaves sufficient reserves to achieve the aim of covering at least 6 months expenditure during the year ended 31st March 2024.

Principal funding sources

The charity's main source of income is donations from members of the congregation, Madrasah fees and rental income stream from the lease of the former Lowes Joinery and from the rental of six residential properties.

Investment policy and objectives

Currently, the charity has investments in 6 residential dwellings and 1 commercial property adjacent to the Mosque. All of these properties are rented out to augment the charity's income stream. Our cash reserves are held in current accounts as we do not believe in accepting interest payments. However, it is the Trustees' intention in the next financial year to invest any surplus reserves in more residential property close to the Mosque with a view to increasing the charity's rental income stream and to ensure that the charity's capital is not eroded by inflation.

Plans for future periods

The previous Mosque buildings were in the path of a new By-Pass which was completed in January 2012 and as a result, the charity entered into an agreement with Tameside Metropolitan Borough Council for the relocation of the Mosque and Community Centre to an alternative site about 250 metres away. This relocation was an opportunity to have a purpose-built Mosque and Community Centre with improved facilities and has enabled the charity to deliver better services to the Mosque's congregation as well as to the wider community.

We intend to maintain our existing range of community activities working in partnership with the community and to further develop our community projects in collaboration with Tameside Metropolitan Borough Council and other local agencies. We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbours whilst gaining an understanding of their culture and traditions.

Statement of Trustees' responsibilities

The charity trustees are responsible for preparing an annual report and 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed.
They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the fiscal year ended 31 March 2024 are set out on page 3 of this report.

Approved by the trustees and signed on their behalf by:

Azeem Butt
Trustee
Dated: 23rd January 2025

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2024

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF AHTON CENTRAL MOSQUE CHARITABLE TRUST FOR THE PERIOD ENDED 31 MARCH 2024

I report on the unaudited accounts of the trust for the year ended 31st March 2024 which are set out on pages 12-17.

RESPECTIVE RESPONSIBILITIES OF 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 the Charities Act 2011 (previously section 43(2) of Charities Act 1993) and that an independent examination is needed.

Having been satisfied that the charity is not subject to audit and eligible for Independent Examination it is my responsibility to:

- Examine the accounts (under Charities Act 2011, (section 43(3)(a) of the Charities Act 1993);
- To follow the procedures laid down in the General Directions given by the Charity Commission Charities Act 2011 (under section 43(7) (b) of the 1993 Act); and
- To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS' REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the account present "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS' STATEMENT

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements;
    - to keep accounting records in accordance with Charities Act 2011 (S41 of the Charities Act 1993); and
    - 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 my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. Salim & Co

Mohammed Salim
M Salim & Co
Lord House
51 Lord Street
Manchester
M3 1HE
Dated: 23rd January 2025
Mohammed Salim

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2024

Statement Of Financial Activities For The Period Ended 31st March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES					
Incoming Resources From Generated Funds					
Activities for General Funds:					
Donations & Collections	2	252,251	0	252,251	227,113
Incoming Resources From Other Activities	3	127,175	0	127,175	87,466
Total incoming resources		379,426	0	379,426	314,579
RESOURCES EXPENDED					
Charitable expenditure:					
Staff costs	5	156,660	0	156,660	110,505
Support costs	5	206,314	0	206,314	167,735
Depreciation and other costs	5	4,231	0	4,231	4,099
Governance costs	4	11,184	0	11,184	14,745
Total resources expended	5	378,388	0	378,388	297,084
Net incoming/outgoing Resources for the year		1,038	0	1,038	17,496
Total Funds Brought Forward		1,557,903	0	1,557,903	1,540,408
Total Funds Carried Forward	10	£1,558,942	£0	£1,558,942	£1,557,903

There are no recognised gains and losses other than those passing through SOFA.
All incoming resources and resources expended derive from continuing activities.

These financial statements were approved by the trustees on 30th September 2024 and signed on their behalf by:

Azeem Butt
Trustee

The notes on pages 15 to 18 form part of these financial statements

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2024

Balance Sheet - As At 31st March 2024

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible Assets	7		6,021,650		5,849,954
CURRENT ASSETS					
Debtors	8	0		0	
Cash at Bank and in hand		275,561		365,416	
		275,561		365,416	
CREDITORS: Amounts falling due within one year	9	15,256		8,746	
NET CURRENT ASSETS			260,306		356,670
TOTAL ASSETS LESS CURRENT LIABILITIES			**£6,281,955**		**£6,206,624**
FUNDS					
Un-Restricted	10		1,556,841		1,555,803
Restricted	10		0		0
Revaluation Reserve	11		4,587,089		4,587,089
TOTAL FUNDS			**£6,126,435**		**£6,142,892**

These financial statements were approved by the trustees on 30th September 2024 and signed on their behalf by:

Azeem Butt
Trustee

The notes on pages 15 to 18 form part of these financial statements

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2024

Notes to the Financial Statements For The Period Ended 31st March 2024

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007) and with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objective of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the Donor or through the term of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be qualified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

All expenditure other than that capitalised has been reflected in the Statement of Financial Activities on an accrual basis.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to strategic management of the charity.

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Freehold Buildings	: Not Depreciated
Alterations & Improvements	: Not Depreciated
Fixture & Equipment	: 4% Reducing Balance Basis
Furniture	: 10% Reducing Balance Basis

Going Concern

We have prepared the accounts on a going concern basis with the view that the charity will continue its operation for the foreseeable future.

2. Donations

	Unrestricted	Restricted	Total funds 2024	Total funds 2023
	£	£	£	£
Donations & Subscriptions	67,101	0	67,101	62,195
Mosque Collections	139,704	0	139,704	122,056
Madrassah Fees	45,446	0	45,446	42,862
	£252,251	**£0**	**£252,251**	**£227,113**

3. Other Income

	2024	2023
	£	£
Gift Aid Claim	0	19,928
Fitrana	7,965	7,785
Donations for Use of Community Centre	7,944	3,400
Standing Order Donations (covered in sec 2 above)	0	0
Burma Appeal	0	0
Property Rental Income	42,338	36,899
Nikahnama Fee	750	250
Tfr from Bldg Fund A/c	0	0
MacMillan Coffee Morning	924	0
Car Parking	0	0
Other Income	67,254	18,554
	£127,175	**£86,816**

Income from Charitable Activities

	Unrestricted	Restricted	Total funds 2024	Total funds 2023
	£	£	£	£
Community Development Funding Grant		0	0	0
	£0	**£0**	**£0**	**£0**

4. Governance Costs

	Unrestricted	Restricted	Total funds 2024	Total funds 2023
	£	£	£	£
Maintenance Contract	8,523	0	8,523	14,745
Legal Costs	2,661	0	2,661	0
Electrical Safety Report	0	0	0	0
	£11,184	**£0**	**£11,184**	**£14,745**

5. Total Resources Expended

Staff Costs	Depreciation	Other Costs	Total 2024	Total 2023
£	£	£	£	£
156,660	4,231	217,498	378,388	297,084
0	0	0	0	0
£156,660	£4,231	£217,498	£378,388	£297,084

The aggregate payroll costs were:

	2024	2023
	£	£
Wages and Social Security & Pensions costs	156,660	110,505

6. Particulars of employees:

The average numbers of FTE staff employed by the charity during the financial year were: **7** (= 3 Fulltime and 12 part-time (12.5hrs a week))

7. Tangible Fixed Assets

	Freehold Land & Buildings	Alterations & Improvements	Fixtures & Equipment	Furniture	Total
	£	£	£	£	£
Cost					
At March 31, 2023	**5,631,162**	**138,969**	**104,493**	**44,448**	**5,919,072**
Disposal	0	0	0	0	0
Additions	117,999	53,756	789	3,493	176,037
At March 31, 2024	**5,749,161**	**192,726**	**105,282**	**47,941**	**6,095,109**
Depreciation					
At March 31, 2023	**0**	**0**	**37,464**	**31,654**	**69,118**
Disposal	0	0	0	0	0
	0	0	37,464	31,654	69,118
Charge for the year	0	0	2,713	1,629	4,341
At March 31, 2024	**0**	**0**	**40,177**	**33,282**	**73,459**
Net Book Values					
At March 31, 2024	**5,749,161**	**192,726**	**65,105**	**14,659**	**6,021,650**
At March 31, 2023	**5,631,162**	**138,969**	**67,028**	**12,794**	**5,849,954**
Depreciation Policy	**N/A**	**N/A**	**4% RB**	**10% RB**	

8. Debtors

	2024	2023
	£	£
Tameside Council - Reinstatement Compensation	0	0
Prepayments / Accrued Income	0	0
	£0	£0

9. Creditors & Accruals

	2024	2023
	£	£
Deposit On Property Rental	-3,000	-3,650
Accruals	0	0
Other Taxes & Social Security Costs	0	0
Wages Payable	-15,256	-8,746
	-£18,256	-£12,396

10. Movement in Funds During The Period

	Balance B/F at 01/04/23	Other Adjustment	Incoming	Outgoing	Balance C/F at 31/03/24
	£	£	£	£	£
Un-Restricted Funds	1,555,803	0	379,426	-378,388	1,556,841
Restricted Funds	0	0	0	0	0
Total Funds	**£1,555,803**	**£0**	**£379,426**	**-£378,388**	**£1,556,841**

11. Revaluation Reserve

The Revaluation Reserve was created in the accounting year ended March 31,2014 and relates to the new premises and associated assets in the balance sheet. The corresponding entry was credited to a Revaluation Reserve on the balance sheet.

The calculation of the Revaluation Reserve is as follows:

	£
New Premises (at Historic Cost)	5,120,000
Cost of Assets Surrendered	(603,736)
Accumulative Depreciation on Assets Surrendered	70,825
	£4,587,089

14. Controlling Party

The charity is under the control of the trustees who are named on page 3 of these financial statements.

ASHTON CENTRAL MOSQUE CHARITABLE TRUST

England & Wales - Charity number 1121224

Accounts

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2023

Charity Number: 1121224

ASHTON CENTRAL MOSQUE CHARITABLE TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st MARCH 2023

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2023

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Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2023

Reference and Administrative Information

Charity Name	Ashton Central Mosque Charitable Trust	
Charity Registration Number	1121224	
Principal Office	Hillgate Street, Ashton-under-Lyne OL6 9JA	
Board of Trustees	Mohammed Suleman Mirza Mohamed Siddique Nazam-Ud-Din Azeem Waheed Butt Mohammed Akram Mohammed Azram Shaid Mahmud Kayani	(Died 24/01/2023) (Died 15/10/2022)
Imams	Ghulam Moyhuddin Hafiz Muhammad Zahid Sharif	
Teachers	Mrs Shagufta Mehmood Mrs Shaheen Kausar Hassan Mumtaz Faiza Khan Uzma Ahmed Rabia Nasim Mohammad Hassam Ali Miah	
Caretaker	Mirza Abid Hussain Atif Raza	(Resigned 05/02/23) (Joined 27/02/23)
Principal Administrator	Mohamed Aslam Khan	
Working Group	Mohammed Suleman Mirza Mohamed Siddique Nazam-Ud-Din Azeem Waheed Butt Mohammed Akram Mohammed Azram Nawaz Rathore Saeed Mirza Shaid Kayani Saied Nawaz Majid Yaseen	(Died 24/01/2023) (Died 15/10/2022) (Chairman) (Vice-Chairman) (Secretary)
Independent Examiners	M Salim & Co, Lord House, 51 Lord Street, Manchester, M3 1HE	
Bankers	NatWest Bank Plc, Warrington Street, Ashton-under-Lyne, OL6 6JL	

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2023

The trustees present their annual report for the year ended 31st March 2023 and confirm that it complies with the Charities Act 2011 and the trust deed.

Structure, governance and management

Governing document

Ashton Central Mosque Charitable Trust is constituted as a charitable trust registered with the Charity Commission. It was first registered as the Markazi Jamia Mosque Charitable Trust in October 2007 under charity number 1121224 and was renamed in May 2013. It is governed by a deed of trust last updated in June 2019.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees are required to meet together as a body at least twice a year and are responsible for all decisions taken in relation to the day to day running of the Mosque, the community facilities and the activities provided by the charity. In practice, they meet more often than that. To assist them with the day-to-day management and fundraising tasks for the mosque and the community facilities that it provides, the trustees established a Working Group which is comprised of all the Trustees plus a number of other volunteers who have specific skills and expertise. Responsibility for the day-to-day activities at the Mosque is delegated to various members of staff (Imams, teachers and the care-taker).

Recruitment and appointment of trustees

Four new Trustees were appointed in May 2013, one of whom resigned in January 2018 and a replacement appointed in June 2019. Unfortunately two of our Trustees passed away during this financial year, namely, Mohammed Suleman Mirza and Mohamed Siddique. The existing trustees are responsible for the recruitment of new trustees as laid down in the Trust Deed.

Of paramount importance is that any new future trustees should have a good command of the English language, be people of integrity and the existing trustees should feel comfortable about working with them. In selecting new trustees, due consideration is given to the person's eligibility, personal competence, specialist knowledge and skills. It would also be desirable that any new trustees should be regular attendees at events and functions organised by the charity and would have to be willing to volunteer to help in our broader community work. The trustees believe that this approach will ensure that the work of the Mosque can progress smoothly.

Induction and training of trustees

Following appointment, new trustees would be introduced to their new role and given copies of the trust deed as a guide to the objects, aims, policies and procedures adopted by our charity. A number of publications from the Charity Commission would also be provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This would be to ensure that new trustees were aware of the scope of their responsibilities under the Charities Act. Any new legislation or regulatory requirements are addressed as and when they arise.

Risk management

The trustees and Working Group have assessed the risks the charity faces and have drawn up a risk register which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening and the measures taken to manage and/or contain them. The trustees and Working Group review this risk register at their meetings. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the Mosque are kept under review. Appropriate Disclosure and Barring Service (DBS) previously Criminal

Records Bureau (CRB)) checks and renewals, supported by regularly reviewed policies, are being made for all those who work with children or other vulnerable groups within the Mosque or community centre.

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2023

Objectives and activities

Our aims

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

a. To provide a mosque and cultural centre in Ashton-under-Lyne for the purpose of:
   i. Advancing the Islamic Religion
   ii. Teaching of the principles of the Islamic Faith in accordance with the original Ahl al Sunnah Wa al Jamā'ah doctrines and Hanafi Fiqh school of thought
   iii. Making provision for Islamic marriage and funeral ceremonies according to Sharia and the law of the land
   iv. Advancing education in Islamic traditions and history

b. Such other Charitable Objects as the Trustees may in their absolute direction think fit

Our objectives

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our dual aims remain to provide a facility where Muslims can worship and to help foster better relations between the Muslim and non-Muslim communities of Ashton-under-Lyne. Our vision for the future is to have

- A cohesive and vibrant community living in harmony
- A modern & progressive mosque serving the community

Strategies

The goal is to make the Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about Islam and worship. We also provide exclusive facilities for women who wish to pray at the Mosque. This was a key design objective when we developed the design of our new Mosque which was completed in July 2012. The Mosque is open for all prayer times every day of the week. The Friday midday prayer session is the primary service of the week.

We host visits from various schools on a regular basis to help children get a better understanding of Islam, Islamic traditions and the Islamic way of life.

An important part of our faith is charitable giving according to one's wealth, in accordance with Islam and we are pleased to receive Zakat for the sole purpose of the relief of need and financial hardship of Muslims in Pakistan.

An important part of our strategy is community welfare and education. All our community facilities and activities including religious classes, health initiatives and seminars are advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and are supported by donations. Where a charge is made for children's religious classes, every effort is made to keep the fees charged to a minimum.

Use of volunteers

Volunteers are an important resource in both our faith and community work.
Volunteers are involved in most of our faith and community activities and we have over 25 people (including all our trustees) regularly giving their time. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others.
All our Trustees, Imams and teachers working on projects involving children or other vulnerable groups have been DBS checked or have checks in progress at any given time.

Grant-making policy

Those attending our Mosque have given generously to disaster appeals arising from natural calamities affecting various countries around the world. The Mosque has given money to welfare charities specialising in providing health care and educational services for the poor in Pakistan. This year, as we did last year, we administered the receipt and remittance of £8285.00 Fitrana, which is collected and sent to the Edhi Foundation in Pakistan to provide health care and education for the poor. According to Islamic laws, Fitrana funds cannot be used for the provision of the sorts of facilities that our charity provides and so there is no detriment to the charity as a result of these remittances.

Activities and achievements

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community.

Religious activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The Mosque is open every day for daily and Friday prayers. During the week we have around 60 people who regularly attend daily prayers and over 500 who regularly attend Friday prayers. During Ramadhan, the numbers for most prayer sessions more than double and daily evening prayers are attended by between 400 and 500 men and women every night.

Ramadhan: During the month of Ramadan, the Mosque is the focus of Islamic life and our facilities are open for anyone wishing to pray and for quiet contemplation. For those who wish to break their fast at the end of the day with fellow Muslims, then food is served at the Mosque. Facilities are available for those members who wish to observe Itikaaf during the last ten days of Ramadhan (Itikaaf is a spiritual retreat in the mosque. A person "performing itikaaf" will spend those last ten days of Ramadhan in the mosque, devoting his or her time to worship and reading the Qur'an. In general, due to the nature of their family commitments and hence in accordance with Islamic guidance, women who wish to perform Itikaaf tend to do so in their homes but can perform Itikaaf in a Mosque (where suitable privacy is available for them).

Islamic Festivals:

Eid-ul-Fitr and Eid-ul-Adha festivals are celebrated at the Mosque with 2 services each in order to cope with the numbers of people attending and to alleviate parking problems. We also celebrate other key events in the Muslim calendar, especially Eid Milad-un-Nabi to celebrate the birth of the Prophet Muhammad, peace and blessings be upon him, to whom the Qur'an was revealed. We also hold weekly Qur'an recitation and understanding sessions on Thursday evenings and a monthly thanksgiving service.

Funeral facilities: The Mosque provides facilities for conducting Islamic funerals in line with the teachings of Islam. We also provide facilities for conducting remembrance services.

Other Significant Activities

Islamic Marriage (Nikkah): The Mosque provides Muslim couples with an appropriate location for their Nikkah (Islamic marriage). We provide the couple with a Nikkah Certificate, a copy of which is retained in the Mosque's register.

Qur'an classes: We continue to provide facilities for teaching the Qur'an to children in after school classes, six days a week. These classes are attended by approximately 230 children, split into eight boys' classes and eight girls' classes.
Separate weekly Islamic studies classes are held and include a reading of the Qur'an and discussion of the key messages.

Intra and Inter faith dialogue: Our Mosque is one of the original members of the Tameside Forum of Mosques which was established with support from the local authority in order to look at strategies for preventing the radicalisation of Muslims as well as to provide a forum for co-operation between the various Mosques in Tameside.
We also liaise with the Faiths United inter-faith group in Tameside to help to promote inter-faith dialogue and social cohesion.

Zakat: It is a part of our faith that all who are able to should offer Zakat. Zakat is collected in proportion to a person's wealth, in accordance with the teachings of Islam, and is the giving of money for a number of specific purposes, including to help others, and to further the teachings of Islam. A Muslim need not give Zakat through the Mosque but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its remittance to the Edhi Foundation in Pakistan. None of the Zakat money is used to fund the Mosque. The Mosque makes no charge for the collection and distribution of Zakat.

Community activities

Food Bank: In July 2014 Ashton Central Mosque established a food bank and has actively encouraged it's congregants to regularly donate non-perishable foodstuffs and groceries in order to help disadvantaged members of the local community who are having difficulty in making ends meet. Giving and caring for the poor and disadvantaged is a fundamental aspect of Islam and an obligation for every Muslim. These collections have enabled the Mosque to make monthly donations of food to the Tameside East Food bank from where the food is distributed to the needy residents of Tameside of all faiths.

School Visits: Ashton Central Mosque has hosted school visits for over 10 years. The feedback we constantly receive from teachers and students is that such visits are extremely helpful in assisting students to learn about Islam. Since moving to our new premises we have hosted in excess of 250 such visits – many of which are repeat visits by the same schools with different pupils.

Ashton Central Mosque also hosts bespoke seminars which are designed to

- give a flavour of Islam,
- to dispel common myths,
- to give an opportunity to people who may not have attended a mosque before and
- give an opportunity for any questions to be asked.

To date, Ashton Central Mosque has hosted around 300 Greater Manchester Police Officers & 40 Magistrates. Ashton Central Mosque has agreed with Greater Manchester Police to continue to provide such seminars for cohorts of new recruits as the feedback has been extremely positive.

Community Welfare: We have ran/hosted

- Healthy Lifestyle sessions in our Community Centre to advise members of our congregation and the general public on the dangers of diabetes type 2 and general good health awareness sessions.

- Keep fit classes for ladies and men.

- The mosque's facilities to St James Primary School for their annual sports day free of charge.

- Represented community cohesion events organised by Greater Manchester Police and Tameside Metropolitan Borough Council to assist the agencies in fostering and harbouring good community relations.

- Provided a venue for Angela Rayner, MP for our constituency, to hold regular surgeries. This provides the wider community to have direct access to their local MP to assist with any issues that directly affect individuals and is reflective of our open door policy to promote community cohesion.

- Participated in the Macmillan Coffee Morning on 25th November 2022. This is an initiative to bring people together to enjoy a drink and a slice of cake whilst raising awareness and funds so that cancer patients can live their lives as fully as they can. We raised £650 which was donated directly to Macmillan Cancer Support.

- Organised a Family Fun Day event on 15th May 2022 & 4th September 2022 and an Eid Extravaganza celebration on 8th July 2022. The aim of these events is to bring the community together to enjoy fun activities for the whole family. There are a number of food and craft stalls, kids soft play area, live BBQ and lots of other activities. All proceeds raised at these events are donated to Ashton Central Mosque.

- Hosted a 'Lifesavers' event on 24th September 2022. This was a seminar that delivered a free training session to the community which covered first aid training, CPR, recovery position and choke management.

Financial review

Reserves policy

The trustees have reviewed the reserves of the charity. Their aim is to hold enough funds to meet 6 months' operating costs of the Mosque, excluding the collection and distribution of Zakat, and of our community activities.

In calculating the charity's reserves the trustees have deducted from the total of unrestricted funds of the charity the value of the Mosque and other tangible fixed assets as shown in the accounts and the designated fund. This leaves sufficient reserves to achieve the aim of covering at least 6 months expenditure during the year ended 31st March 2023.

Principal funding sources

The charity's main source of income is donations from members of the congregation, Madrasah fees and rental income stream from the lease of the former Lowes Joinery and from the rental of six residential properties.

Investment policy and objectives

Currently, the charity has investments in 6 residential dwellings and 1 commercial property adjacent to the Mosque. All of these properties are rented out to augment the charity's income stream. Our cash reserves are held in current accounts as we do not believe in accepting interest payments. However, it is the Trustees' intention in the next financial year to invest any surplus reserves in more residential property close to the Mosque with a view to increasing the charity's rental income stream and to ensure that the charity's capital is not eroded by inflation.

Plans for future periods

The previous Mosque buildings were in the path of a new By-Pass which was completed in January 2012 and as a result, the charity entered into an agreement with Tameside Metropolitan Borough Council for the relocation of the Mosque and Community Centre to an alternative site about 250 metres away. This relocation was an opportunity to have a purpose-built Mosque and Community Centre with improved facilities and has enabled the charity to deliver better services to the Mosque's congregation as well as to the wider community.

We intend to maintain our existing range of community activities working in partnership with the community and to further develop our community projects in collaboration with Tameside Metropolitan Borough Council and other local agencies. We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbours whilst gaining an understanding of their culture and traditions.

Statement of Trustees' responsibilities

The charity trustees are responsible for preparing an annual report and 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed.
They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the fiscal year ended 31 March 2023 are set out on page 3 of this report.

Approved by the trustees and signed on their behalf by:

Azeem Butt
Trustee
Dated: 14th May 2024

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2023

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF AHTON CENTRAL MOSQUE CHARITABLE TRUST FOR THE PERIOD ENDED 31 MARCH 2023

I report on the unaudited accounts of the trust for the year ended 31st March 2023 which are set out on pages 12-17.

RESPECTIVE RESPONSIBILITIES OF 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 the Charities Act 2011 (previously section 43(2) of Charities Act 1993) and that an independent examination is needed.

Having been satisfied that the charity is not subject to audit and eligible for Independent Examination it is my responsibility to:

- Examine the accounts (under Charities Act 2011, (section 43(3)(a) of the Charities Act 1993);
- To follow the procedures laid down in the General Directions given by the Charity Commission Charities Act 2011 (under section 43(7) (b) of the 1993 Act); and
- To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS' REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the account present "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS' STATEMENT

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements;
   - to keep accounting records in accordance with Charities Act 2011 (S41 of the Charities Act 1993); and
   - 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 my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. Salim & Co

Mohammed Salim
M Salim & Co
Lord House
51 Lord Street
Manchester
M3 1HE
Dated: 14th May 2024
Mohammed Salim

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2023

Statement Of Financial Activities For The Period Ended 31st March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES					
Incoming Resources From Generated Funds					
Activities for General Funds:					
Donations & Collections	2	227,113	0	227,113	178,707
Incoming Resources From Other Activities	3	87,466	0	87,466	68,703
Total incoming resources		**314,579**	**0**	**314,579**	**247,410**
RESOURCES EXPENDED					
Charitable expenditure:					
Staff costs	5	110,505	0	110,505	106,586
Support costs	5	167,735	0	167,735	49,458
Depreciation and other costs	5	4,099	0	4,099	4,309
Governance costs	4	14,745	0	14,745	5,919
Total resources expended	5	**297,084**	**0**	**297,084**	**166,272**
Net incoming/outgoing Resources for the year		17,496	0	17,496	81,138
Total Funds Brought Forward		1,540,408	0	1,540,408	1,459,270
Total Funds Carried Forward	10	**£1,557,903**	**£0**	**£1,557,903**	**£1,540,408**

There are no recognised gains and losses other than those passing through SOFA.
All incoming resources and resources expended derive from continuing activities.

These financial statements were approved by the trustees on 31st January 2023 and signed on their behalf by:

Azeem Butt
Trustee

The notes on pages 14 to 17 form part of these financial statements

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2023

Balance Sheet - As At 31st March 2023

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible Assets	7		5,849,954		5,770,235
CURRENT ASSETS					
Debtors	8	0		0	
Cash at Bank and in hand		365,416		313,738	
		365,416		313,738	
CREDITORS: Amounts falling due within one year	9	8,746		5,163	
NET CURRENT ASSETS			356,670		308,575
TOTAL ASSETS LESS CURRENT LIABILITIES			**£6,206,624**		**£6,078,810**
FUNDS					
Un-Restricted	10		1,555,803		1,538,307
Restricted	10		0		0
Revaluation Reserve	11		4,587,089		4,587,089
TOTAL FUNDS			**£6,142,892**		**£6,125,397**

These financial statements were approved by the trustees on 31st March 2023 and signed on their behalf by:

Azeem Butt
Trustee

The notes on pages 14 to 17 form part of these financial statements

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2023

Notes to the Financial Statements For The Period Ended 31st March 2023

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007) and with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objective of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the Donor or through the term of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be qualified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

All expenditure other than that capitalised has been reflected in the Statement of Financial Activities on an accrual basis.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to strategic management of the charity.

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Freehold Buildings	: Not Depreciated
Alterations & Improvements	: Not Depreciated
Fixture & Equipment	: 4% Reducing Balance Basis
Furniture	: 10% Reducing Balance Basis

Going Concern

We have prepared the accounts on a going concern basis with the view that the charity will continue its operation for the foreseeable future.

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2023

2. Donations

	Unrestricted	Restricted	Total funds 2023	Total funds 2022
	£	£	£	£
Donations & Subscriptions	62,195	0	62,195	65,785
Mosque Collections	122,056	0	122,056	95,637
Madrassah Fees	42,862	0	42,862	17,285
	£227,113	**£0**	**£227,113**	**£178,707**

3. Other Income

	2023	2022
	£	£
Gift Aid Claim	19,928	9,080
Fitrana	7,785	4,649
Donations for Use of Community Centre	3,400	2,860
Standing Order Donations (covered in sec 2 above)	0	0
Burma Appeal	0	0
Property Rental Income	36,899	40,498
Nikahnama Fee	250	750
Tfr from Bldg Fund	0	0
Sale of surplus ceiling lights	0	0
Car Parking	0	0
Other Income	18,554	10,127
	£86,816	**£67,963**

Income from Charitable Activities

	Unrestricted	Restricted	Total funds 2023	Total funds 2022
	£	£	£	£
Community Development Funding Grant		0	0	0
	£0	**£0**	**£0**	**£0**

4. Governance Costs

	Unrestricted	Restricted	Total funds 2023	Total funds 2022
	£	£	£	£
Maintenance Contract	14,745	0	14,745	5,610
Legal Costs	0	0	0	309
Electrical Safety Report	0	0	0	0
	£14,745	**£0**	**£14,745**	**£5,919**

5. Total Resources Expended

Staff Costs	Depreciation	Other Costs	Total 2023	Total 2022
£	£	£	£	£
110,505	4,099	182,480	297,084	166,272
0	0	0	0	0
£110,505	**£4,099**	**£182,480**	**£297,084**	**£166,272**

	2023	2022
The aggregate payroll costs were:	£	£
Wages and Social Security costs	110,505	106,586

6. Particulars of employees:

The average numbers of FTE staff employed by the charity during the financial year were: 5. 50

7. Tangible Fixed Assets

	Freehold Land & Buildings	Alterations & Improvements	Fixtures & Equipment	Furniture	Total
	£	£	£	£	£
Cost					
At March 31, 2022	**5,631,162**	**56,476**	**103,052**	**44,448**	**5,835,138**
Disposal	0	0	0	0	0
Additions	0	82,493	1,440	0	83,933
At March 31, 2023	**5,631,162**	**138,969**	**104,493**	**44,448**	5,919,072
Depreciation					
At March 31, 2022	**0**	**0**	**34,671**	**30,232**	**64,903**
Disposal	0	0	0	0	0
	0	0	34,671	30,232	64,903
Charge for the year	0	0	2,793	1,422	4,214
At March 31, 2023	**0**	**0**	**37,464**	**31,654**	**69,118**
Net Book Values					
At March 31, 2023	**5,631,162**	**138,969**	**67,028**	**12,794**	**5,849,954**
At March 31, 2022	**5,631,162**	**56,476**	**68,381**	**14,216**	**5,770,235**
Depreciation Policy	**N/A**	**N/A**	**4% RB**	**10% RB**	

8. Debtors

	2023	2022
	£	£
Tameside Council - Re	0	0
Prepayments / Accrue	0	0
	£0	£0

9. Creditors & Accruals

	2023	2022
	£	£
Deposit On Property F	-3,650	-3,650
Accruals	0	0
Other Taxes & Social S	0	0
Wages Payable	-8,746	-5,163
	-£12,396	-£8,813

10. Movement in Funds During The Period

	Balance B/F at 01/04/22	Other Adjustment	Incoming	Outgoing	Balance C/F at 31/03/23
	£	£	£	£	£
Un-Restricted Funds	1,538,307	0	314,579	-297,084	1,555,803
Restricted Funds	0	0	0	0	0
Total Funds	**£1,457,170**	**£0**	**£314,579**	**-£297,084**	**£1,555,803**

11. Revaluation Reserve

The Revaluation Reserve was created in the accounting year ended March 31, 2014 and relates to the new premises and associated assets in the balance sheet. The corresponding entry was credited to a Revaluation Reserve on the balance sheet.

The calculation of the Revaluation Reserve is as follows:

	£
New Premises (at Historic Cost)	5,120,000
Cost of Assets Surrendered	(603,736)
Accumulative Depreciation on Assets Surrendered	70,825
	£4,587,089

14. Controlling Party

The charity is under the control of the trustees who are named on page 3 of these financial statements.

ASHTON CENTRAL MOSQUE CHARITABLE TRUST

England & Wales - Charity number 1121224

Accounts

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2022

Charity Number: 1121224

ASHTON CENTRAL MOSQUE CHARITABLE TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st MARCH 2022

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2022

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Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2022

Reference and Administrative Information

Charity Name	Ashton Central Mosque Charitable Trust	
Charity Registration Number	1121224	
Principal Office	Hillgate Street, Ashton-under-Lyne OL6 9JA	
Board of Trustees	Mohammed Suleman Mirza Mohamed Siddique Nazam-Ud-Din Azeem Waheed Butt Mohammed Akram Mohammed Azram Shaid Mahmud Kayani	(Died 24/01/2023) (Died 15/10/2022)
Imams	Ghulam Moyhuddin Hafiz Muhammad Zahid Sharif	
Teachers	Mrs Shagufta Mehmood Mrs Shaheen Kausar Salma Shakoor Hassan Mumtaz Faiza Khan Uzma Ahmed Rabia Naslm Mohammad Hassam Ali Miah	
Caretaker	Mirza Abid Hussain	
Principal Administrator	Mohamed Aslam Khan	
Working Group	Mohammed Suleman Mirza Mohamed Siddique Nazam-Ud-Din Azeem Waheed Butt Mohammed Akram Mohammed Azram Nawaz Rathore Saeed Mirza Shaid Kayani Saied Nawaz Majid Yaseen	 (Chairman) (Vice-Chairman) (Secretary)
Independent Examiners	M Salim & Co, Lord House, 51 Lord Street, Manchester, M3 1HE	
Bankers	NatWest Bank Plc, Warrington Street, Ashton-under-Lyne, OL6 6JL	

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2022

The trustees present their annual report for the year ended 31st March 2022 and confirm that it complies with the Charities Act 2011 and the trust deed.

Structure, governance and management

Governing document

Ashton Central Mosque Charitable Trust is constituted as a charitable trust registered with the Charity Commission. It was first registered as the Markazi Jamia Mosque Charitable Trust in October 2007 under charity number 1121224 and was renamed in May 2013. It is governed by a deed of trust last updated in June 2019.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees are required to meet together as a body at least twice a year and are responsible for all decisions taken in relation to the day to day running of the Mosque, the community facilities and the activities provided by the charity. In practice, they meet more often than that. To assist them with the day-to-day management and fundraising tasks for the mosque and the community facilities that it provides, the trustees established a Working Group which is comprised of all the Trustees plus a number of other volunteers who have specific skills and expertise. Responsibility for the day-to-day activities at the Mosque is delegated to various members of staff (Imams, teachers and the care-taker).

Recruitment and appointment of trustees

The longest serving trustee has been in post for the last 50 years. Four new additional Trustees were appointed in May 2013, one of whom resigned in January 2018 and a replacement appointed in June 2019. The existing trustees are responsible for the recruitment of new trustees as laid down in the Trust Deed.

Of paramount importance is that any new future trustees should have a good command of the English language, be people of integrity and the existing trustees should feel comfortable about working with them. In selecting new trustees, due consideration is given to the person's eligibility, personal competence, specialist knowledge and skills. It would also be desirable that any new trustees should be regular attendees at events and functions organised by the charity and would have to be willing to volunteer to help in our broader community work. The trustees believe that this approach will ensure that the work of the Mosque can progress smoothly.

Induction and training of trustees

Following appointment, new trustees would be introduced to their new role and given copies of the trust deed as a guide to the objects, aims, policies and procedures adopted by our charity. A number of publications from the Charity Commission would also be provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This would be to ensure that new trustees were aware of the scope of their responsibilities under the Charities Act. Any new legislation or regulatory requirements are addressed as and when they arise.

Risk management

The trustees and Working Group have assessed the risks the charity faces and have drawn up a risk register which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening and the measures taken to manage and/or contain them. The trustees and Working Group review this risk register at their meetings. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, Insurance cover is in place and the finances of the Mosque are kept under review. Appropriate Disclosure and Barring Service (DBS) previously Criminal Records Bureau (CRB)) checks and renewals, supported by regularly reviewed policies, are being made for all those who work with children or other vulnerable groups within the Mosque or community centre.

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2022

Objectives and activities

Our aims

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

a. To provide a mosque and cultural centre in Ashton-under-Lyne for the purpose of:
   i. Advancing the Islamic Religion
   ii. Teaching of the principles of the Islamic Faith in accordance with the original Ahl al Sunnah Wa al Jamā'ah doctrines and Hanafi Fiqh school of thought
   iii. Making provision for Islamic marriage and funeral ceremonies according to Sharia and the law of the land
   iv. Advancing education in Islamic traditions and history

b. Such other Charitable Objects as the Trustees may in their absolute direction think fit

Our objectives

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our dual aims remain to provide a facility where Muslims can worship and to help foster better relations between the Muslim and non-Muslim communities of Ashton-under-Lyne. Our vision for the future is to have

- A cohesive and vibrant community living in harmony
- A modern & progressive mosque serving the community

Strategies

The goal is to make the Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about Islam and worship. We also provide exclusive facilities for women who wish to pray at the Mosque. This was a key design objective when we developed the design of our new Mosque which was completed in July 2012. The Mosque is open for all prayer times every day of the week. The Friday midday prayer session is the primary service of the week.

We host visits from various schools on a regular basis to help children get a better understanding of Islam, Islamic traditions and the Islamic way of life.

An important part of our faith is charitable giving according to one's wealth, in accordance with Islam and we are pleased to receive Zakat for the sole purpose of the relief of need and financial hardship of Muslims in Pakistan.

An important part of our strategy is community welfare and education. All our community facilities and activities including religious classes, health initiatives and seminars are advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and are supported by donations. Where a charge is made for children's religious classes, every effort is made to keep the fees charged to a minimum.

Use of volunteers

Volunteers are an important resource in both our faith and community work.
Volunteers are involved in most of our faith and community activities and we have over 25 people (including all our trustees) regularly giving their time. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others.
All our Trustees, Imams and teachers working on projects involving children or other vulnerable groups have been DBS checked or have checks in progress at any given time.

Grant-making policy

Those attending our Mosque have given generously to disaster appeals arising from natural calamities affecting various countries around the world. The Mosque has given money to welfare charities specialising in providing health care and educational services for the poor in Pakistan. This year, as we did last year, we administered the receipt and remittance of £4649.00 Fitrana, which is collected and sent to the Edhi Foundation in Pakistan to provide health care and education for the poor. According to Islamic laws, Fitrana funds cannot be used for the provision of the sorts of facilities that our charity provides and so there is no detriment to the charity as a result of these remittances.

Activities and achievements

On 17th March 2020 Ashton Central Mosque suspended all activities at the mosque. We were able to continue with madrassah classes by switching to online classes but all congregational, religious and community activities were suspended. We were able to communicate these messages to our congregation through our website and social media platforms. We resumed congregational prayers on a restricted basis from 18th July 2020 in line with Public Health England guidelines. As the situation improved with the vaccination roll-out programme and in line with the guidance of Public Health England we resumed normal congregational prayers and madrassah classes.

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community.

Religious activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The Mosque is open every day for daily and Friday prayers. During the week we have around 40 people who regularly attend daily prayers and over 500 who regularly attend Friday prayers. During Ramadhan, the numbers for most prayer sessions more than double and daily evening prayers are attended by between 400 and 500 men and women every night.

Ramadhan: During the month of Ramadan, the Mosque is the focus of Islamic life and our facilities are open for anyone wishing to pray and for quiet contemplation. For those who wish to break their fast at the end of the day with fellow Muslims, then food is served at the Mosque. Facilities are available for those members who wish to observe Itikaaf during the last ten days of Ramadhan (Itikaaf is a spiritual retreat in the mosque. A person "performing itikaaf" will spend those last ten days of Ramadhan in the mosque, devoting his or her time to worship and reading the Qur'an. In general, due to the nature of their family commitments and hence in accordance with Islamic guidance, women who wish to perform Itikaaf tend to do so in their homes but can perform Itikaaf in a Mosque (where suitable privacy is available for them).

Islamic Festivals:

Eid-ul-Fitr and Eid-ul-Adha festivals are celebrated at the Mosque with 2 services each in order to cope with the numbers of people attending and to alleviate parking problems. We also celebrate other key events in the Muslim calendar, especially Eid Milad-un-Nabi to celebrate the birth of the Prophet Muhammad, peace and blessings be upon him, to whom the Qur'an was revealed. We also hold weekly Qur'an recitation and understanding sessions on Thursday evenings and a monthly thanksgiving service.

Funeral facilities: The Mosque provides facilities for conducting Islamic funerals in line with the teachings of Islam. We also provide facilities for conducting remembrance services.

Other Significant Activities

Islamic Marriage (Nikkah): The Mosque provides Muslim couples with an appropriate location for their Nikkah (Islamic marriage). We provide the couple with a Nikkah Certificate, a copy of which is retained in the Mosque's register.

Qur'an classes: We continue to provide facilities for teaching the Qur'an to children in after school classes, six days a week. These classes are attended by approximately 230 children, split into eight boys' classes and eight girls' classes.
Separate weekly Islamic studies classes are held and include a reading of the Qur'an and discussion of the key messages.

Intra and Inter faith dialogue: Our Mosque is one of the original members of the Tameside Forum of Mosques which was established with support from the local authority in order to look at strategies for preventing the radicalisation of Muslims as well as to provide a forum for co-operation between the various Mosques in Tameside.
We also liaise with the Faiths United inter-faith group in Tameside to help to promote inter-faith dialogue and social cohesion.

Zakat: It is a part of our faith that all who are able to should offer Zakat. Zakat is collected in proportion to a person's wealth, in accordance with the teachings of Islam, and is the giving of money for a number of specific purposes, including to help others, and to further the teachings of Islam. A Muslim need not give Zakat through the Mosque but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its remittance to the Edhi Foundation in Pakistan. None of the Zakat money is used to fund the Mosque. The Mosque makes no charge for the collection and distribution of Zakat.

Community activities

Food Bank: In July 2014 Ashton Central Mosque established a food bank and has actively encouraged it's congregants to regularly donate non-perishable foodstuffs and groceries in order to help disadvantaged members of the local community who are having difficulty in making ends meet. Giving and caring for the poor and disadvantaged is a fundamental aspect of Islam and an obligation for every Muslim. These collections have enabled the Mosque to make monthly donations of food to the Tameside East Food bank from where the food is distributed to the needy residents of Tameside of all faiths.

School Visits: Ashton Central Mosque has hosted school visits for over 10 years. The feedback we constantly receive from teachers and students is that such visits are extremely helpful in assisting students to learn about Islam. Since moving to our new premises we have hosted in excess of 250 such visits – many of which are repeat visits by the same schools with different pupils.

Ashton Central Mosque also hosts bespoke seminars which are designed to

- give a flavour of Islam,
- to dispel common myths,
- to give an opportunity to people who may not have attended a mosque before and
- give an opportunity for any questions to be asked.

To date, Ashton Central Mosque has hosted around 300 Greater Manchester Police Officers & 40 Magistrates. Ashton Central Mosque has agreed with Greater Manchester Police to continue to provide such seminars for cohorts of new recruits as the feedback has been extremely positive.

Community Welfare: In the past we have:-

- hosted Healthy Lifestyle sessions in our Community Centre to advise members of our congregation and the general public on the dangers of diabetes type 2 and general good health awareness sessions.
- hosted separate keep fit classes for ladies and men.
- provided the mosque's facilities to St James Primary School for their annual sports day free of charge.
- Hosted and represented community cohesion events organised by Greater Manchester Police and Tameside Metropolitan Borough Council to assist the agencies in fostering and harbouring good community relations.
- Provide a venue for Angela Rayner, MP for our constituency, to hold regular surgeries. This provides the wider community to have direct access to their local MP to assist with any issues that directly affect individuals and is reflective of our open door policy to promote community cohesion.
- Participated in the Macmillan Coffee Morning on 25th October 2021. This is an initiative to bring people together to enjoy a drink and a slice of cake whilst raising awareness and funds so that cancer patients can live their lives as fully as they can. We raised £740 and an additional donation of £200 was made by the mosque.
- Participated in Taste Ramadhan event during which members of the local community, friends/colleagues of the congregation and local dignitaries attended the event, which had to be suspended due to covid restrictions this year. In common with other community events which had been suspended due to covid restrictions we have plans to resume this event in 2023.. The evening normally comprises of a meet and greet, a tour of the mosque, a short presentation and concluded by a meal at sunset to mark the end of the day's fast. This is also a further opportunity for networking as well as building bridges with the wider community.

Financial review

Reserves policy

The trustees have reviewed the reserves of the charity. Their aim is to hold enough funds to meet 6 months' operating costs of the Mosque, excluding the collection and distribution of Zakat, and of our community activities.

In calculating the charity's reserves the trustees have deducted from the total of unrestricted funds of the charity the value of the Mosque and other tangible fixed assets as shown in the accounts and the designated fund. This leaves sufficient reserves to achieve the aim of covering at least 6 months expenditure during the year ended 31st March 2022.

Principal funding sources

The charity's main source of income is donations from members of the congregation, Madrasah fees and a now a new rental income stream for the lease of Lowes Joinery and from the rental of four residential properties.

Investment policy and objectives

Currently, the charity has investments in 4 residential dwellings and 1 commercial property adjacent to the Mosque. All of these properties are rented out to augment the charity's income stream. Our cash reserves are held in current accounts as we do not believe in accepting interest payments. However, it is the Trustees' intention in the next financial year to invest any surplus reserves in more residential property close to the Mosque with a view to increasing the charity's rental income stream and to ensure that the charity's capital is not eroded by inflation.

Plans for future periods

The previous Mosque buildings were in the path of a new By-Pass which was completed in January 2012 and as a result, the charity entered into an agreement with Tameside Metropolitan Borough Council for the relocation of the Mosque and Community Centre to an alternative site about 250 metres away. This relocation was an opportunity to have a purpose-built Mosque and Community Centre with improved facilities and has enabled the charity to deliver better services to the Mosque's congregation as well as to the wider community.

We intend to maintain our existing range of community activities working in partnership with the community and to further develop our community projects in collaboration with Tameside Metropolitan Borough Council and other local agencies. We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbours whilst gaining an understanding of their culture and traditions.

Statement of Trustees' responsibilities

The charity trustees are responsible for preparing an annual report and 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed.
They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the fiscal year ended 31 March 2022 are set out on page 3 of this report.

Approved by the trustees and signed on their behalf by:

Azeem Butt
Trustee
Dated: 31st January 2023

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2022

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF AHTON CENTRAL MOSQUE CHARITABLE TRUST FOR THE PERIOD ENDED 31 MARCH 2022

I report on the unaudited accounts of the trust for the year ended 31st March 2022 which are set out on pages 12-17.

RESPECTIVE RESPONSIBILITIES OF 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 the Charities Act 2011 (previously section 43(2) of Charities Act 1993) and that an independent examination is needed.

Having been satisfied that the charity is not subject to audit and eligible for Independent Examination it is my responsibility to:

- Examine the accounts (under Charities Act 2011, (section 43(3)(a) of the Charities Act 1993);
- To follow the procedures laid down in the General Directions given by the Charity Commission Charities Act 2011 (under section 43(7) (b) of the 1993 Act); and
- To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS' REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the account present "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS' STATEMENT

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements;
    - to keep accounting records in accordance with Charities Act 2011 (S41 of the Charities Act 1993); and
    - 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 my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mohammed Salim
M Salim & Co
Lord House
51 Lord Street
Manchester
M3 1HE
Dated: 1st February 2023
Mohammed Salim

M. SALIM & CO.
ACCOUNTANTS
51 LORD STREET
MANCHESTER M3 1HE
TEL: 0161 839 9777
FAX: 0161 839 9779

Statement Of Financial Activities For The Period Ended 31st March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES					
Incoming Resources From Generated Funds					
Activities for General Funds:					
Donations & Collections	2	178,707	0	178,707	90,478
Incoming Resources From Other Activities	3	68,703	0	68,703	78,757
Total incoming resources		**247,410**	**0**	**247,410**	**169,234**
RESOURCES EXPENDED					
Charitable expenditure:					
Staff costs	5	106,586	0	106,586	102,239
Support costs	5	49,458	0	49,458	44,504
Depreciation and other costs	5	4,309	0	4,309	4,695
Governance costs	4	5,919	0	5,919	5,420
Total resources expended	5	**166,272**	**0**	**166,272**	**156,858**
Net incoming/outgoing Resources for the year		81,138	0	81,138	12,377
Total Funds Brought Forward		1,459,270	0	1,459,270	1,446,894
Total Funds Carried Forward	10	**£1,540,408**	**£0**	**£1,540,408**	**£1,459,270**

There are no recognised gains and losses other than those passing through SOFA.
All incoming resources and resources expended derive from continuing activities.

These financial statements were approved by the trustees on 31st January 2022 and signed on their behalf by:

Azeem Butt
Trustee

The notes on pages 14 to 17 form part of these financial statements

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2022

Balance Sheet As At 31st March 2022

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible Assets	7		5,770,235		5,774,002
CURRENT ASSETS					
Debtors	8	0		0	
Cash at Bank and in hand		313,738		227,338	
		313,738		227,338	
CREDITORS: Amounts falling due within one year	9	5,613		4,210	
NET CURRENT ASSETS			308,575		223,128
TOTAL ASSETS LESS CURRENT LIABILITIES			**£6,078,810**		**£5,997,130**
FUNDS					
Un-Restricted	10		1,538,307		1,457,170
Restricted	10		0		0
Revaluation Reserve	11		4,587,089		4,587,089
TOTAL FUNDS			**£6,125,397**		**£6,044,259**

These financial statements were approved by the trustees on 31st March 2023 and signed on their behalf by:

Azeem Butt
Trustee

The notes on pages 14 to 17 form part of these financial statements

Notes to the Financial Statements For The Period Ended 31st March 2022

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007) and with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objective of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the Donor or through the term of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be qualified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

All expenditure other than that capitalised has been reflected in the Statement of Financial Activities on an accrual basis.
Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to strategic management of the charity.

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Freehold Buildings	: Not Depreciated
Alterations & Improvements	: Not Depreciated
Fixture & Equipment	: 4% Reducing Balance Basis
Furniture	: 10% Reducing Balance Basis

Going Concern

We have prepared the accounts on a going concern basis with the view that the charity will continue its operation for the foreseeable future.

2. Donations

	Unrestricted	Restricted	Total funds 2022	Total funds 2021
	£	£	£	£
Donations & Subscriptions	65,785	0	65,785	61,550
Mosque Collections	95,637	0	95,637	28,042
Donations for Building Fund (Note 3)	17,285	0	17,285	886
	£178,707	**£0**	**£178,707**	**£90,478**

3. Other Income

	2022	2021
	£	£
Gift Aid Claim	9,080	24,328
Fitrana	4,649	0
Donations for Use of Community Centre	2,860	300
Standing Order Donations (covered in item 2 above)	0	0
Burma Appeal	0	0
Property Rental Income	40,498	34,619
Nikahnama Fee	750	400
Tfr from Bldg Fund Bank Account	0	0
Sale of surplus ceiling lights	0	0
Car Parking	0	0
Other Income	10,127	19,110
	£67,963	**£78,757**

4. Governance Costs

	Unrestricted	Restricted	Total funds 2022	Total funds 2021
	£	£	£	£
Maintenance Contract	5,610	0	5,610	5,420
Legal Costs	309	0	309	0
Electrical Safety Report	0	0	0	0
	£5,919	**£0**	**£5,919**	**£5,420**

5. Total Resources Expended

	Staff Costs	Depreciation	Other costs	Total 2022	Total 2021
	£	£	£	£	£
Direct charitable expenditure	**106,586**	**4,309**	**55,378**	**166,272**	**156,858**
Management and administration	**0**	**0**	**0**	**0**	**0**
	£106,586	**£4,309**	**£55,378**	**£166,272**	**£156,858**

The aggregate payroll costs were:	2022	2021
	£	£
Wages and social security costs	£106,586	£102,239

6. Particulars of employees:

The average numbers of FTE staff by the charity during the financial year were:

2022	2021
5.5	7

7. Tangible Fixed Assets

	Freehold Land & Buildings	Alterations & Improvements	Fixtures & Equipment	Furniture	Total
	£	£	£	£	£
Cost					
At March 31, 2021	**5,631,162**	**56,476**	**102,390**	**44,448**	**5,834,476**
Disposal	0	0	0	0	0
Additions	0	0	662	0	662
At March 31, 2022	**5,631,162**	**56,476**	**103,052**	**44,448**	**5,835,138**
Depreciation					
At March 31, 2021	**0**	**0**	**31,822**	**28,652**	**60,475**
Disposal	0	0	0	0	0
	0	0	28,882	26,897	55,779
Charge for the year	0	0	2,940	1,755	4,695
At March 31, 2022	**0**	**0**	**31,822**	**28,652**	**60,475**
Net Book Values					
At March 31, 2022	**5,631,162**	**56,476**	**68,381**	**14,216**	**5,770,235**
At March 31, 2021	**5,631,162**	**56,476**	**70,568**	**15,796**	**5,774,002**
Depreciation Policy	N/A	N/A	4% RB	10% RB	

8. Debtors

	2022	2021
	£	£
Tameside Council - Reinstatement Compensation	0	0
Prepayments / Accrued Income	0	0
	0	0

9. Creditors & Accruals

	2022	2021
	£	£
Deposit On Property Rental	-3,650	-3,650
Accruals	0	0
Other Taxes & Social Security Costs	0	0
Wages Payable	-5,163	-4,210
	-£8,813	**-£7,860**

10. Movement in Funds

	Balance B/F at 01/04/21	Other Adjustment	Incoming	Outgoing	Balance C/F at 31/03/22
	£	£	£	£	£
Un-Restricted Funds	1,457,170	0	247,410	-166,272	1,538,307
Restricted Funds	0	0	0	0	0
Total Funds Invested	**£1,457,170**	**£0**	**£247,410**	**-£166,272**	**£1,538,307**

11. Revaluation Reserve

The Revaluation Reserve was created in the accounting year ended March 31, 2014 and relates to the new premises and associated assets in the balance sheet. The corresponding entry was credited to a Revaluation Reserve on the balance sheet.

The calculation of the Revaluation Reserve is as follows:

	£
New Premises (at Historic Cost)	5,120,000
Cost of Assets Surrendered	(603,736)
Accumulative Depreciation on Assets Surrendered	70,825
	£4,587,089

14. Controlling Party

The charity is under the control of the trustees who are named on page 3 of these financial statements.

ASHTON CENTRAL MOSQUE CHARITABLE TRUST

England & Wales - Charity number 1121224

Accounts

Charity Number: 1121224

ASHTON CENTRAL MOSQUE CHARITABLE TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st MARCH 2021

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2021

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Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2021

Reference and Administrative Information

Charity Name	Ashton Central Mosque Charitable Trust
Charity Registration Number	1121224
Principal Office	Hillgate Street, Ashton-under-Lyne OL6 9JA
Board of Trustees	Mohammed Suleman Mirza Mohamed Siddique Nazam-Ud-Din Azeem Waheed Butt Mohammed Akram Mohammed Azram Shaid Mahmud Kayani
Imams	Ghulam Moyhuddin Hafiz Muhammad Zahid Sharif
Teachers	Mrs Shagufta Mehmood Mrs Shaheen Kausar Salma Shakoor Hassan Mumtaz Faiza Khan Uzma Ahmed (started on 01.10.20) Rimsha Kausar Ulla Akhtar (left on 30.09.20)
Caretaker	Mirza Abid Hussain
Principal Administrator	Mohamed Aslam Khan
Working Group	Mohammed Suleman Mirza Mohamed Siddique Nazam-Ud-Din Azeem Waheed Butt (Chairman) Mohammed Akram (Vice-Chairman) Mohammed Azram Nawaz Rathore Saeed Mirza Shaid Kayani (Secretary) Saied Nawaz Majid Yaseen
Independent Examiners	M Salim & Co, Lord House, 51 Lord Street, Manchester, M3 1HE
Bankers	NatWest Bank Plc, Warrington Street, Ashton-under-Lyne, OL6 6JL

Ashton Central Mosque Charitable Trust
Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2021

The trustees present their annual report for the year ended 31st March 2021 and confirm that it complies with the Charities Act 2011 and the trust deed.

Structure, governance and management

Governing document
Ashton Central Mosque Charitable Trust is constituted as a charitable trust registered with the Charity Commission. It was first registered as the Markazi Jamia Mosque Charitable Trust in October 2007 under charity number 1121224 and was renamed in May 2013. It is governed by a deed of trust last updated in June 2019.

Organisational structure
The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees are required to meet together as a body at least twice a year and are responsible for all decisions taken in relation to the day to day running of the Mosque, the community facilities and the activities provided by the charity. In practice, they meet more often than that. To assist them with the day-to-day management and fundraising tasks for the mosque and the community facilities that it provides, the trustees established a Working Group which is comprised of all the Trustees plus a number of other volunteers who have specific skills and expertise. Responsibility for the day-to-day activities at the Mosque is delegated to various members of staff (Imams, teachers and the care-taker).

Recruitment and appointment of trustees
The longest serving trustee has been in post for the last 50 years. Four new additional Trustees were appointed in May 2013, one of whom resigned in January 2018 and a replacement appointed in June 2019. The existing trustees are responsible for the recruitment of new trustees as laid down in the Trust Deed.

Of paramount importance is that any new future trustees should have a good command of the English language, be people of integrity and the existing trustees should feel comfortable about working with them. In selecting new trustees, due consideration is given to the person's eligibility, personal competence, specialist knowledge and skills. It would also be desirable that any new trustees should be regular attendees at events and functions organised by the charity and would have to be willing to volunteer to help in our broader community work. The trustees believe that this approach will ensure that the work of the Mosque can progress smoothly.

Induction and training of trustees
Following appointment, new trustees would be introduced to their new role and given copies of the trust deed as a guide to the objects, aims, policies and procedures adopted by our charity. A number of publications from the Charity Commission would also be provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This would be to ensure that new trustees were aware of the scope of their responsibilities under the Charities Act. Any new legislation or regulatory requirements are addressed as and when they arise.

Risk management
The trustees and Working Group have assessed the risks the charity faces and have drawn up a risk register which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening and the measures taken to manage and/or contain them. The trustees and Working Group review this risk register at their meetings. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the Mosque are kept under review. Appropriate Disclosure and Barring Service (DBS) previously Criminal Records Bureau (CRB)) checks and renewals, supported by regularly reviewed policies, are being made for all those who work with children or other vulnerable groups within the Mosque or community centre.

Ashton Central Mosque Charitable Trust
Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2021

Objectives and activities

Our aims
The objects of the charity are set out in the charity's trust deed and are summarised as follows:

a. To provide a mosque and cultural centre in Ashton-under-Lyne for the purpose of:
    i. Advancing the Islamic Religion
    ii. Teaching of the principles of the Islamic Faith in accordance with the original Ahl al Sunnah Wa al Jamā'ah doctrines and Hanafi Fiqh school of thought
    iii. Making provision for Islamic marriage and funeral ceremonies according to Sharia and the law of the land
    iv. Advancing education in Islamic traditions and history

b. Such other Charitable Objects as the Trustees may in their absolute direction think fit

Our objectives
Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our dual aims remain to provide a facility where Muslims can worship and to help foster better relations between the Muslim and non-Muslim communities of Ashton-under-Lyne. Our vision for the future is to have

- A cohesive and vibrant community living in harmony
- A modern & progressive mosque serving the community

Strategies
The goal is to make the Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about Islam and worship. We also provide exclusive facilities for women who wish to pray at the Mosque. This was a key design objective when we developed the design of our new Mosque which was completed in July 2012. The Mosque is open for all prayer times every day of the week. The Friday midday prayer session is the primary service of the week.

We host visits from various schools on a regular basis to help children get a better understanding of Islam, Islamic traditions and the Islamic way of life.

An important part of our faith is charitable giving according to one's wealth, in accordance with Islam and we are pleased to receive Zakat for the sole purpose of the relief of need and financial hardship of Muslims in Pakistan.

An important part of our strategy is community welfare and education. All our community facilities and activities including religious classes, health initiatives and seminars are advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and are supported by donations. Where a charge is made for children's religious classes, every effort is made to keep the fees charged to a minimum.

Use of volunteers
Volunteers are an important resource in both our faith and community work.
Volunteers are involved in most of our faith and community activities and we have over 25 people (including all our trustees) regularly giving their time. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others.
All our Trustees, Imams and teachers working on projects involving children or other vulnerable groups have been DBS checked or have checks in progress at any given time.

Grant-making policy

Those attending our Mosque have given generously to disaster appeals arising from natural calamities affecting various countries around the world. The Mosque has given money to welfare charities specialising in providing health care and educational services for the poor in Pakistan. This year, as we did last year, we administered the receipt and remittance of £2005.55 Fitrana, which is collected and sent to the Edhi Foundation in Pakistan to provide health care and education for the poor. According to Islamic laws, Fitrana funds cannot be used for the provision of the sorts of facilities that our charity provides and so there is no detriment to the charity as a result of these remittances.

Activities and achievements

During February 2020 it was becoming apparent that the coronavirus was spreading from Asia into Europe. We relayed important messages to our staff, congregation and students about how they could help themselves and their communities by ensuring that they followed government and public health guidelines in maintaining good personal hygiene. We also made them aware of the symptoms and that if anyone was displaying any of the symptoms then they should not attend any congregational prayers.

On 17th March 2020 Ashton Central Mosque suspended all activities at the mosque. We were able to continue with madrassah classes by switching to online classes but all congregational, religious and community activities were suspended. We were able to communicate these messages to our congregation through our website and social media platforms. We resumed congregational prayers on a restricted basis from 18th July 2020 in line with Public Health England guidelines.

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community.

Religious activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The Mosque is open every day for daily and Friday prayers. During the week we have around 40 people who regularly attend daily prayers and over 500 who regularly attend Friday prayers. During Ramadhan, the numbers for most prayer sessions more than double and daily evening prayers are attended by between 400 and 500 men and women every night.

Ramadhan: During the month of Ramadan, the Mosque is the focus of Islamic life and our facilities are open for anyone wishing to pray and for quiet contemplation. For those who wish to break their fast at the end of the day with fellow Muslims, then food is served at the Mosque. Facilities are available for those members who wish to observe Itikaaf during the last ten days of Ramadhan (Itikaaf is a spiritual retreat in the mosque. A person "performing itikaaf" will spend those last ten days of Ramadhan in the mosque, devoting his or her time to worship and reading the Qur'an. In general, due to the nature of their family commitments and hence in accordance with Islamic guidance, women who wish to perform Itikaaf tend to do so in their homes but can perform Itikaaf in a Mosque (where suitable privacy is available for them).

Islamic Festivals: Unfortunately, the Eid-ul-Fitr congregational prayers could not be held due to covid restrictions.

Eid-ul-Adha congregational prayesr were held in open-air in the mosque car park in line with government guidance on 31st July 2020.

Generally Eid-ul-Fitr and Eid-ul-Adha festivals are celebrated at the Mosque with 2 services each in order to cope with the numbers of people attending and to alleviate parking problems. We also celebrate other key events in the Muslim calendar, especially Eid Milad-un-Nabi to celebrate the birth of the Prophet Muhammad, peace and blessings be upon him, to whom the Qur'an was revealed. We also hold weekly Qur'an recitation and understanding sessions on Thursday evenings and a monthly thanksgiving service.

Funeral facilities: The Mosque provides facilities for conducting Islamic funerals in line with the teachings of Islam. We also provide facilities for conducting remembrance services.

Other Significant Activities

Islamic Marriage (Nikkah): The Mosque provides Muslim couples with an appropriate location for their Nikkah (Islamic marriage). We provide the couple with a Nikkah Certificate, a copy of which is retained in the Mosque's register.

Qur'an classes: All classroom based teaching was suspended on 17th March 2020 and was replaced by online teaching from 20th March 2020. This allowed us to continue to provide facilities for teaching the Qur'an to children in after school classes, six days a week. These classes are attended by approximately 230 children, split into eight boys' classes and eight girls' classes.
Separate weekly Islamic studies classes are held and include a reading of the Qur'an and discussion of the key messages.

Intra and Inter faith dialogue: Our Mosque is one of the original members of the Tameside Forum of Mosques which was established with support from the local authority in order to look at strategies for preventing the radicalisation of Muslims as well as to provide a forum for co-operation between the various Mosques in Tameside.
We also liaise with the Faiths United inter-faith group in Tameside to help to promote inter-faith dialogue and social cohesion.

Zakat: It is a part of our faith that all who are able to should offer Zakat. Zakat is collected in proportion to a person's wealth, in accordance with the teachings of Islam, and is the giving of money for a number of specific purposes, including to help others, and to further the teachings of Islam. A Muslim need not give Zakat through the Mosque but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its remittance to the Edhi Foundation in Pakistan. None of the Zakat money is used to fund the Mosque. The Mosque makes no charge for the collection and distribution of Zakat.

Community activities

Food Bank: In July 2014 Ashton Central Mosque established a food bank and has actively encouraged it's congregants to regularly donate non-perishable foodstuffs and groceries in order to help disadvantaged members of the local community who are having difficulty in making ends meet. Giving and caring for the poor and disadvantaged is a fundamental aspect of Islam and an obligation for every Muslim. These collections have enabled the Mosque to make monthly donations of food to the Tameside East Food bank from where the food is distributed to the needy residents of Tameside of all faiths.

School Visits: Ashton Central Mosque has hosted school visits for over 10 years, however, due to the covid pandemic these were suspended during this reporting period. The feedback we constantly receive from teachers and students is that such visits are extremely helpful in assisting students to learn about Islam. Since moving to our new premises we have hosted in excess of 250 such visits – many of which are repeat visits by the same schools with different pupils.

Ashton Central Mosque also hosts bespoke seminars which are designed to

- give a flavour of Islam,
- to dispel common myths,
- to give an opportunity to people who may not have attended a mosque before and
- give an opportunity for any questions to be asked.

To date, Ashton Central Mosque has hosted around 300 Greater Manchester Police Officers & 40 Magistrates. Ashton Central Mosque has agreed with Greater Manchester Police to continue to provide such seminars for cohorts of new recruits as the feedback has been extremely positive.

Community Welfare: In the past we have:-

- hosted Healthy Lifestyle sessions in our Community Centre to advise members of our congregation and the general public on the dangers of diabetes type 2 and general good health awareness sessions.

- hosted separate keep fit classes for ladies and men.

- provided the mosque's facilities to St James Primary School for their annual sports day free of charge.

- Hosted and represented community cohesion events organised by Greater Manchester Police and Tameside Metropolitan Borough Council to assist the agencies in fostering and harbouring good community relations.

- Provide a venue for Angela Rayner, MP for our constituency, to hold regular surgeries. This provides the wider community to have direct access to their local MP to assist with any issues that directly affect individuals and is reflective of our open door policy to promote community cohesion.

- Organised Macmillan Coffee Morning. This is an initiative to bring people together to enjoy a drink and a slice of cake whilst raising awareness and funds so that cancer patients can live their lives as fully as they can.

- Participated in Taste Ramadhan event during which members of the local community, friends/colleagues of the congregation and local dignitaries attended the event. The evening normally comprises of a meet and greet, a tour of the mosque, a short presentation and concluded by a meal at sunset to mark the end of the day's fast. This is also a further opportunity for networking as well as building bridges with the wider community.

The suspension of activities have had an adverse impact on our finances for the year 2020-21 as the suspended activities normally bring in the majority of our income. We instituted robust cost controls and postponed capital expenditure where possible which enabled us to meet our staff and standing costs. This has had an impact on our investment policy and our ability to increase our revenue stream.

Financial review

Reserves policy

The trustees have reviewed the reserves of the charity. Their aim is to hold enough funds to meet 6 months' operating costs of the Mosque, excluding the collection and distribution of Zakat, and of our community activities.

In calculating the charity's reserves the trustees have deducted from the total of unrestricted funds of the charity the value of the Mosque and other tangible fixed assets as shown in the accounts and the designated fund. This leaves sufficient reserves to achieve the aim of covering at least 6 months expenditure during the year ended 31st March 2021.

Principal funding sources

The charity's main source of income is donations from members of the congregation, Madrasah fees and a now a new rental income stream for the lease of Lowes Joinery and from the rental of four residential properties.

Investment policy and objectives

Currently, the charity has investments in 4 residential dwellings and 1 commercial property adjacent to the Mosque. All of these properties are rented out to augment the charity's income stream. Our cash reserves are held in current accounts as we do not believe in accepting interest payments. However, it is the Trustees' intention in the next financial year to invest any surplus reserves in more residential property close to the Mosque with a view to increasing the charity's rental income stream and to ensure that the charity's capital is not eroded by inflation.

Plans for future periods

The previous Mosque buildings were in the path of a new By-Pass which was completed in January 2012 and as a result, the charity entered into an agreement with Tameside Metropolitan Borough Council for the relocation of the Mosque and Community Centre to an alternative site about 250 metres away. This relocation was an opportunity to have a purpose-built Mosque and Community Centre with improved facilities and has enabled the charity to deliver better services to the Mosque's congregation as well as to the wider community.

We intend to maintain our existing range of community activities working in partnership with the community and to further develop our community projects in collaboration with Tameside Metropolitan Borough Council and other local agencies. We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbours whilst gaining an understanding of their culture and traditions.

Statement of Trustees' responsibilities

The charity trustees are responsible for preparing an annual report and 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

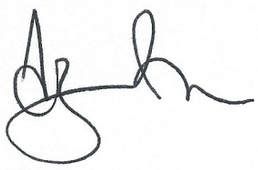
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed.
They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the fiscal year ended 31 March 2021 are set out on page 3 of this report.

Approved by the trustees and signed on their behalf by:



Azeem Butt
Trustee
Dated: 17th March 2022

Ashton Central Mosque Charitable Trust
Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2021

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF AHTON CENTRAL MOSQUE CHARITABLE TRUST FOR THE PERIOD ENDED 31 MARCH 2021

I report on the unaudited accounts of the trust for the year ended 31st March 2021 which are set out on pages 12-17.

RESPECTIVE RESPONSIBILITIES OF 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 the Charities Act 2011 (previously section 43(2) of Charities Act 1993) and that an independent examination is needed.

Having been satisfied that the charity is not subject to audit and eligible for Independent Examination it is my responsibility to:

- Examine the accounts (under Charities Act 2011, (section 43(3)(a) of the Charities Act 1993);
- To follow the procedures laid down in the General Directions given by the Charity Commission Charities Act 2011 (under section 43(7) (b) of the 1993 Act); and
- To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS' REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the account present "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS' STATEMENT

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements;
    - to keep accounting records in accordance with Charities Act 2011 (S41 of the Charities Act 1993); and
    - 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 my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr M Salim.
M Salim & Co.
Lord House
51 Lord Street
Manchester
M3 1HE
Dated: 17th March 2022

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2021

Statement Of Financial Activities For The Period Ended 31st March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES					
Incoming Resources From Generated Funds					
Activities for General Funds:					
Donations & Collections	2	90,478	0	90,478	189,769
Incoming Resources From Other Activities	3	78,757	0	78,757	55,473
Total incoming resources		**169,234**	**0**	**169,234**	**245,243**
RESOURCES EXPENDED					
Charitable expenditure:					
Staff costs	5	102,239	0	102,239	95,240
Support costs	5	44,504	0	44,504	108,103
Depreciation and other costs	5	4,695	0	4,695	4,888
Governance costs	4	5,420	0	5,420	9,404
Total resources expended	5	**156,858**	**0**	**156,858**	**217,635**
Net incoming/outgoing Resources for the year		12,377	0	12,377	27,608
Total Funds Brought Forward		1,446,894	0	1,446,894	1,419,286
Total Funds Carried Forward	10	**£1,459,270**	**£0**	**£1,459,270**	**£1,446,894**

There are no recognised gains and losses other than those passing through SOFA.
All incoming resources and resources expended derive from continuing activities.

These financial statements were approved by the trustees on 17th March 2022 and signed on their behalf by:

Azeem Butt
Trustee

The notes on pages 14 to 17 form part of these financial statements

Ashton Central Mosque Charitable Trust

Trustees Annual Report and Statement Of Financial Activities for the year ended 31st March 2021

Balance Sheet As At 31st March 2021

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible Assets	7		5,774,002		5,775,697
CURRENT ASSETS					
Debtors	8	0		0	
Cash at Bank and in hand		227,338		210,073	
		227,338		210,073	
CREDITORS: Amounts falling due within one year	9	4,210		5,335	
NET CURRENT ASSETS			223,128		204,738
TOTAL ASSETS LESS CURRENT LIABILITIES			**£5,997,130**		**£5,980,435**
FUNDS					
Un-Restricted	10		1,457,170		1,444,793
Restricted	10		0		0
Revaluation Reserve	11		4,587,089		4,587,089
TOTAL FUNDS			**£6,031,882**		**£6,044,259**

These financial statements were approved by the trustees on 17th March 2022 and signed on their behalf by:

Azeem Butt
Trustee

The notes on pages 14 to 17 form part of these financial statements

Notes to the Financial Statements
For The Period Ended 31st March 2021

1. ACCOUNTING POLICIES

Basis of accounting
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007) and with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

Fund accounting
- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objective of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the Donor or through the term of an appeal.

Incoming resources
All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be qualified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended
All expenditure other than that capitalised has been reflected in the Statement of Financial Activities on an accrual basis.
Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to strategic management of the charity.

Fixed Assets
Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Freehold Buildings	: Not Depreciated
Alterations & Improvements	: Not Depreciated
Fixture & Equipment	: 4% Reducing Balance Basis
Furniture	: 10% Reducing Balance Basis

Going Concern
We have prepared the accounts on a going concern basis with the view that the charity will continue its operation for the foreseeable future.

2. Donations

	Unrestricted	Restricted	Total funds 2021	Total funds 2020
	£	£	£	£
Donations & Subscriptions	61,550	0	61,550	42,032
Mosque Collections	28,042	0	28,042	112,032
Donations for Building Fund (Note 3)	886	0	886	35,705
	£90,478	**£0**	**£90,478**	**£189,769**

3. Other Income

	2021	2020
	£	£
Gift Aid Claim	24,328	0
Fitrana	0	7,186
Donations for Use of Community Centre	300	5,810
Standing Order Donations (covered in item 2 above)	0	0
Burma Appeal	0	0
Property Rental Income	34,619	32,785
Nikahnama Fee	400	1,100
Tfr from Bldg Fund Bank Account to purchase 55 Holden St	0	0
Sale of surplus ceiling lights	0	0
Car Parking	0	0
Other Income	19,110	8,027
	£78,757	**£54,908**

4. Governance Costs

	Unrestricted	Restricted	Total funds 2021	Total funds 2020
	£	£	£	£
Maintenance Contract	5,420	0	5,420	9,179
Legal Costs	0	0	0	225
Electrical Safety Report	0	0	0	0
	£5,420	**£0**	**£5,420**	**£9,404**

5. Total Resources Expended

	Staff Costs	Depreciation	Other costs	Total 2021	Total 2020
	£	£	£	£	£
Direct charitable expenditure	**102,239**	**4,695**	**49,924**	**156,858**	**217,635**
Management and administration	**0**	**0**	**0**	**0**	**0**
	£102,239	**£4,695**	**£49,924**	**£156,858**	**£217,635**

The aggregate payroll costs were:	2021	2020
	£	£
Wages and social security costs	£102,239	£95,240

6. Particulars of employees:

The average numbers of FTE staff by the charity during the financial year were:

	2021	2020
	7	7
	=====	=====

7. Tangible Fixed Assets

	Freehold Land & Buildings	Alterations & Improvements	Fixtures & Equipment	Furniture	Total
	£	£	£	£	£
Cost					
At March 31, 2020	**5,631,162**	**56,476**	**99,390**	**44,448**	**5,831,476**
Disposal	0	0	0	0	0
Additions	0	0	3,000	0	3,000
At March 31, 2021	**5,631,162**	**56,476**	**102,390**	**44,448**	**5,834,476**
Depreciation					
At March 31, 2020	**0**	**0**	**28,882**	**26,897**	**55,779**
Disposal	0	0	0	0	0
	0	0	28,882	26,897	55,779
Charge for the year	0	0	2,940	1,755	4,695
At March 31, 2021	**0**	**0**	**31,822**	**28,652**	**60,475**
Net Book Values					
At March 31, 2021	**5,631,162**	**56,476**	**70,568**	**15,796**	**5,774,002**
At March 31, 2020	**5,631,162**	**56,476**	**70,508**	**17,551**	**5,775,697**
Depreciation Policy	N/A	N/A	4% RB	10% RB	

8. Debtors

	2021	2020
	£	£
Tameside Council - Reinstatement Compensation	0	0
Prepayments / Accrued Income	0	0
	0	0

9. Creditors & Accruals

	2021	2020
	£	£
Deposit On Property Rental	-3,650	-3,650
Accruals	0	0
Other Taxes & Social Security Costs	0	0
Wages Payable	-4,210	-5,335
	-£7,860	**-£8,985**

10. Movement in Funds

	Balance B/F at 01/04/20	Other Adjustment	Incoming	Outgoing	Balance C/F at 31/03/21
	£	£	£	£	£
Un-Restricted Funds	1,444,793	0	169,234	-156,858	1,457,170
Restricted Funds	0	0	0	0	0
Total Funds Invested	**£1,444,793**	**£0**	**£169,234**	**-£156,858**	**£1,457,170**

11. Revaluation Reserve

The Revaluation Reserve was created in the accounting year ended March 31, 2014 and relates to the new premises and associated assets in the balance sheet. The corresponding entry was credited to a Revaluation Reserve on the balance sheet.

The calculation of the Revaluation Reserve is as follows:

	£
New Premises (at Historic Cost)	5,120,000
Cost of Assets Surrendered	(603,736)
Accumulative Depreciation on Assets Surrendered	70,825
	£4,587,089

14. Controlling Party

The charity is under the control of the trustees who are named on page 3 of these financial statements.