

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE

England & Wales · Charity number 1133257

Details

Other names OCMIC

Status Registered

Legal form Other

Registered 2009-12-11

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

Contact

Address 88 Featherstall Road North
Oldham
OL9 6BX

Phone 01616522793

Email info@ocmic.org.uk

Website oldhamcentralmasjid.org.uk

Activities

Objects: A TO PROVIDE RELIGIOUS FACILITIES FOR THE FOLLOWERS OF THE ISLAMIC FAITHB TO ESTABLISH, MANAGE AND MAINTAIN THE CENTRAL MASAJID IN ACCORDANCE WITH ISLAMIC PRINCIPLES AND VALUE SC TO OFFER PROVISION FOR ISLAMIC TEACHING AND WIDER COMMUNITY FACILITIES WHERE NECESSARY AND APPROPRIATE

Activities: Provide religious facilities for the Muslim community in the Westwood area of Oldham

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Oldham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£521,738	£450,529	£2,783,944	2
2024-03-31	£492,787	£442,776	-	-
2023-03-31	£529,388	£380,183	£3,810,740	3
2022-03-31	£486,376	£374,101	-	-
2021-03-31	£487,834	£338,605	-	-

Trustees

Name	Role	Appointed
ABDUL KARIM	Chair	
ABDUL HASHIM		
ABDUL MALIK		
AFAZ UDDIN		2013-11-13
AFTAB MIAH		
AFTAB MIAH		
AHAD MIAH		2025-08-10
ANWARUL ISLAM		
Azizur Rahman Rumel		2025-08-10
Badsha Miah		2023-01-22
Fazlul Haque		2025-08-10
HABIBUR RAHMAN		
MOHAMMED ADNAN AZIZ		
MOUKTHAR ALI		
Mohammed Abdus Sattar		2023-01-22
Muzahid Khan		
SHOPIK MIAH		
SOIL MIAH		2012-03-01
SOMRU MIAH		
Sadikur Rahman		2023-01-22
Shah Alomgir Ahmed		2025-08-10

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE

England & Wales - Charity number 1133257

Accounts

**OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE

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OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Reference and Administrative Details
For The Year Ended 31 March 2025

Trustees

Mr Abdul Karim - Chairman
Mr Soil Miah - Vice Chairman
Mr Muzahid Khan - Vice Chairman
Mr Shopik Miah - Vice Chairman
Mr Habibur Rahman - Vice Chairman
Mr Abdul Hashim - Treasurer
Mr Aftab Miah - Secretary
Mr Sadikur Rahman - Assistant Secretary
Mr Moukthar Ali - Motoli
Mr Afaz Uddin - Assistant Motoli
Mr Abdul Malik
Mr Mohamed Adnan Aziz
Mr Anwarul Islam
Mr Shamru Miah
Mr Mohammed Abdus Sattar
Mr Badsha Miah
Mr Shah Alomgir Ahmed - 10/08/2025
Mr Fazlul Haque (appointed 10/08/2025)
Mr Azizur Rahman Rumel (appointed 10/08/2025)
Mr Ahad Miah (appointed 10/08/2025)

Charity Number

1133257

Principal Address

88 Featherstall Road North
Oldham
OL9 6BX

Independent Examiner

Shahed Alam BSc (Hons) FCPFA
F6.6 - F6.9 Globe House Globe Park
Moss Bridge Road
Rochdale
OL16 5EB

Bankers

Natwest Bank
Oldham Branch, 10 Yorkshire Street
Oldham
OL1 1QT

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE

Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

The Honorary Officers present their report on the affairs of the Oldham Central Masjid & Islamic Centre, together with The Officers have, as required by the Charity Act prepared financial statements for the year ended 31 March 2025 which The Charity has been keeping proper accounting records which disclose with reasonable accuracy at any time the financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1. PRINCIPAL ACTIVITIES

The principal activity of the Charity is to provide religious facilities for the followers of the Islamic faith, to establish, manage and maintain the Central Masjid in accordance with Islamic principles and values and to offer provision for Islamic teachings and wider community facilities where necessary and appropriate.

The Charity aims to provide public prayer facilities 5 times a day 365 days a year. To provide facilities for funeral prayers as well as Eid prayers. To provide Islamic education classes for children as well as Adult Islamic classes for both men and women. To have awareness raising sessions around health and community welfare issues.

Review of achievements and performance

Over the course of the year it has been a challenging year having to deal with structural staffing issues as well as making organisational improvements for the long-term stability of the Charity. We had obtained planning permission to replace our temporary portacabin structure to a permanent 3 story brick-built building. However we had to re-apply for planning permission, following consultation with congregation members, to make the building bigger.

We continue to provide Quranic education for adults and children. We continue to accommodate school visits so that children from all backgrounds can learn about Islam and physically see what a Mosque looks like. Our Nikkah service continue to offer Islamic marriage provision for people who wish marry in accordance with sharia law. Our funeral service continue to offer a full range of services to families who have lost loved ones whether at home or in hospital.

Overall it has been a year where we are we are making improvements for the longer term. Making changes brings it own challenges but we need to make those changes as part of the continues improvement plan for this Charity.

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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 Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; subject to any departures disclosed and explained in the financial statements; and
- 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 adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Trustees' Report (continued)
For The Year Ended 31 March 2025

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

RESERVES POLICY

Upon advice from the financial advisors of the charity, the Trustees have implemented the following reserves policy for the cash reserves of **£890,959** held as at **31 March 2025** at the end of the financial year.

- **£75,000** has been ring fenced to cover 6 months of operational costs for the Charity, to include salaries, utilities, insurances and other running costs of the Charity.
- **£650,000** is ring fenced for Capital Projects.
- The remaining **£165,959** is General Reserves.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Abdul Karim

Trustee

27/01/2026

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Independent Examiner's Report to the Trustees of OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
For The Year Ended 31 March 2025

I report to the trustees on my examination of the accounts of OLDHAM CENTRAL MASJID & ISLAMIC CENTRE (the Trust) for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Chartered Institute of Public Finance and Accountancy, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shahed Alam BSc (Hons) FCPFA
27/01/2026
F6.6 - F6.9 Globe House Globe Park
Moss Bridge Road
Rochdale
OL16 5EB

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Statement of Financial Activities
For The Year Ended 31 March 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	4	471,881	451,473
Other trading activities	5	49,857	41,314
		<u>521,738</u>	<u>492,787</u>
EXPENDITURE ON:			
Charitable activities	7	(450,529)	(442,777)
NET INCOME		<u>71,209</u>	<u>50,010</u>
NET MOVEMENT IN FUNDS		71,209	50,010
RECONCILIATION OF FUNDS:			
Total funds brought forward as previously stated		3,860,751	3,810,741
Prior year adjustment		(1,148,016)	-
Total funds brought forward as restated		<u>2,712,735</u>	<u>3,810,741</u>
TOTAL FUNDS CARRIED FORWARD	16	<u><u>2,783,944</u></u>	<u><u>3,860,751</u></u>

The notes on pages 8 to 13 form part of these financial statements.

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Statement of Financial Position
As At 31 March 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	13	2,100,956	3,259,751
		<u>2,100,956</u>	<u>3,259,751</u>
CURRENT ASSETS			
Cash at bank and in hand		890,959	809,315
		<u>890,959</u>	<u>809,315</u>
Creditors: Amounts Falling Due Within One Year	14	(1,673)	(2,017)
		<u>(1,673)</u>	<u>(2,017)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>889,286</u>	<u>807,298</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,990,242</u>	<u>4,067,049</u>
Creditors: Amounts Falling Due After More Than One Year	15	(206,298)	(206,298)
		<u>(206,298)</u>	<u>(206,298)</u>
NET ASSETS		<u>2,783,944</u>	<u>3,860,751</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		2,783,944	3,860,751
		<u>2,783,944</u>	<u>3,860,751</u>
TOTAL FUNDS	16	<u>2,783,944</u>	<u>3,860,751</u>

The financial statements were approved by the board of trustees on 27 January 2026 and were signed on its behalf by:

Mr Abdul Karim
Trustee

The notes on pages 8 to 13 form part of these financial statements.

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Statement of Cash Flows
For The Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash generated from operations	1	81,644	64,511
Net cash generated from operating activities		<u>81,644</u>	<u>64,511</u>
Cash flows from investing activities			
Purchase of tangible assets		-	(29,852)
Proceeds from disposal of tangible assets		-	1,705
Net cash used in investing activities		<u>-</u>	<u>(28,147)</u>
Increase in cash and cash equivalents		81,644	36,364
Cash and cash equivalents at beginning of year	2	<u>809,315</u>	<u>772,951</u>
Cash and cash equivalents at end of year	2	<u><u>890,959</u></u>	<u><u>809,315</u></u>

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Notes to the Statement of Cash Flows
For The Year Ended 31 March 2025

1. Reconciliation of income to cash generated from operations

	2025	2024
	£	£
Net income	71,209	50,010
<i>Adjustments for:</i>		
Depreciation of tangible assets	10,640	13,885
Loss on disposal of tangible assets	139	-
<i>Movements in working capital:</i>		
(Decrease)/increase in trade and other creditors	(344)	616
Net cash generated from operations	<u>81,644</u>	<u>64,511</u>

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	<u>890,959</u>	<u>809,315</u>

3. Analysis of changes in net funds

	As at 1 April 2024	Cash flows	As at 31 March 2025
	£	£	£
Cash at bank and in hand	<u>809,315</u>	<u>81,644</u>	<u>890,959</u>

- **Bank **147:** The balance at 31 March 2025 was £707,052.62 (2024: £745,518.00).
- **Bank **771:** The balance at 31 March 2025 was £47,915.84 (2024: £6,411.00).
- **Bank **870:** The balance at 31 March 2025 was £82,032.52 (2024: £41,576.00).
- **Bank **892:** The balance at 31 March 2025 was £48,081.79 (2024: £6,692.00).
- **Petty Cash:** The balance at 31 March 2025 was £5,874.82 (2024: £9,118.00).

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1133257. The principal address is 88 Featherstall Road North, Oldham, OL9 6BX.

2. Statement of Compliance

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

3. Accounting Policies

3.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention.

The charity is a Public Benefit Entity as defined by FRS 102.

3.2. Incoming Resources

Income comprises the value of Donations and Gifts, sponsors, Tax refunds as well as Interest on Bank Account and VAT where appropriate

3.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0% Reducing Balance
Motor Vehicles	20% Reducing Balance
Fixtures & Fittings	15% Reducing Balance

3.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

4. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts:		
Donations and gifts	81,354	119,510
Akth	7,370	8,020
Jummah	110,708	112,419
Masjid Boxes	19,000	15,771
Funeral Service- Donations	241,783	185,856
Member subscriptions and sponsorships	11,666	9,897
	471,881	451,473

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

5. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Income from other trading activities	2,210	1,813
Membership subscriptions	945	3,570
Moktob Classes and Other Classes Fees	46,702	35,931
	<u>49,857</u>	<u>41,314</u>

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	10,640	13,885
Gain/Loss on disposal of tangible fixed assets	139	-
	<u>10,779</u>	<u>13,885</u>

7. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
General Administration	2,000	57,339	59,339
Staff Cost	58,133	48,072	106,205
Community Services	-	235,278	235,278
Governance Cost	-	2,041	2,041
Premises Expenses	-	47,666	47,666
	<u>60,133</u>	<u>390,396</u>	<u>450,529</u>

	2024		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
General Administration	645	59,497	60,142
Staff Cost	39,543	48,933	88,476
Community Services	-	240,717	240,717
Governance Cost	-	2,212	2,212
Premises Expenses	-	51,230	51,230
	<u>40,188</u>	<u>402,589</u>	<u>442,777</u>

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

8. Support Costs

						2025
	General Administration	Staff Cost	Community Services	Governance Cost	Premises Expenses	Total
	£	£	£	£	£	£
Employee costs	-	46,694	-	-	-	46,694
Premises expenses	14,670	-	-	-	47,666	62,336
General administration	31,890	1,378	235,278	2,041	-	270,587
Depreciation	10,779	-	-	-	-	10,779
	<u>57,339</u>	<u>48,072</u>	<u>235,278</u>	<u>2,041</u>	<u>47,666</u>	<u>390,396</u>
	General Administration	Staff Cost	Community Services	Governance Cost	Premises Expenses	Total
	£	£	£	£	£	£
Employee costs	-	41,438	-	-	-	41,438
Premises expenses	14,151	-	-	-	51,230	65,381
General administration	31,461	7,495	240,717	2,212	-	281,885
Depreciation	13,885	-	-	-	-	13,885
	<u>59,497</u>	<u>48,933</u>	<u>240,717</u>	<u>2,212</u>	<u>51,230</u>	<u>402,589</u>

9. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	<u>280</u>	<u>280</u>

10. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	<u>46,694</u>	<u>41,438</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the year was: 2 (2024: 2)

12. Prior Period Adjustment

Revaluation Reserve:

In prior accounting periods, the charity recognised a revaluation surplus in respect of its mosque building. During the current year, the trustees reviewed this treatment and concluded that the revaluation was not appropriate under Charities SORP (FRS 102).

The mosque building is used exclusively for charitable purposes in furtherance of the charity's objects and is not held for investment or commercial use. The trustees consider that there is no active market for the property and that any valuation would be highly subjective and not reliably measurable. As such, holding the property at cost less impairment provides a more reliable and relevant measure of value.

Accordingly, the prior revaluation surplus of £1,148,016.16 has been fully reversed. This adjustment has reduced the carrying value of tangible fixed assets with a corresponding reduction in reserves. The adjustment has no impact on the charity's cash flows, income, or its ability to continue its charitable activities.

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

13. Tangible Assets

	Land & Property			
	Freehold	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
Cost or Valuation				
As at 1 April 2024	3,192,064	20,795	129,570	3,342,429
Disposals	-	(6,795)	-	(6,795)
Revaluation	(1,148,016)	-	-	(1,148,016)
As at 31 March 2025	2,044,048	14,000	129,570	2,187,618
Depreciation				
As at 1 April 2024	-	9,111	73,567	82,678
Provided during the period	-	2,240	8,400	10,640
Disposals	-	(6,656)	-	(6,656)
As at 31 March 2025	-	4,695	81,967	86,662
Net Book Value				
As at 31 March 2025	2,044,048	9,305	47,603	2,100,956
As at 1 April 2024	3,192,064	11,684	56,003	3,259,751

In prior accounting periods, the charity recognised a revaluation surplus in respect of its mosque building. During the current year, the trustees reviewed this treatment and concluded that the revaluation was not appropriate under Charities SORP (FRS 102).

The mosque building is used exclusively for charitable purposes in furtherance of the charity's objects and is not held for investment or commercial use. The trustees consider that there is no active market for the property and that any valuation would be highly subjective and not reliably measurable. As such, holding the property at cost less impairment provides a more reliable and relevant measure of value.

Accordingly, the prior revaluation surplus of **£1,148,016.16** has been fully reversed. This adjustment has reduced the carrying value of tangible fixed assets with a corresponding reduction in reserves. The adjustment has no impact on the charity's cash flows, income, or its ability to continue its charitable activities.

Cost or valuation as at 31 March 2025 represented by:

	Land & Property			
	Freehold	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
At cost	2,044,048	14,000	129,570	2,187,618
	2,044,048	14,000	129,570	2,187,618

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	(868)	-
Taxation and social security	500	-
Accruals and deferred income	2,041	2,017
	1,673	2,017

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

15. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Other creditors	206,298	206,298

16. Movement in Funds

	As at 1 April 2024	Prior year adjustment	Income	Expenditure	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	3,860,751	(1,148,016)	521,738	(450,529)	2,783,944
Total funds	3,860,751	(1,148,016)	521,738	(450,529)	2,783,944

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	3,810,741	492,787	(442,777)	3,860,751
Total funds	3,810,741	492,787	(442,777)	3,860,751

17. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

20. ACCOUNTANTS

The Officers will place a resolution before the annual general meeting to continue the appointment of ATS Accountants Ltd as accountants of the Charity.

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Detailed Statement of Financial Activities
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	81,354	119,510
Akth	7,370	8,020
Jummah	110,708	112,419
Masjid Boxes	19,000	15,771
Funeral Service- Donations	241,783	185,856
Radio	5,715	4,665
Shop & House Boxes	5,951	5,232
	<hr/>	<hr/>
	471,881	451,473
Other trading activities		
Income from other trading activities	2,210	1,813
Membership fees and subscriptions	945	3,570
Moktob Classes and Other Classes Fees	46,702	35,931
	<hr/>	<hr/>
	49,857	41,314
	<hr/>	<hr/>
	521,738	492,787
EXPENDITURE ON:		
Charitable Activities:		
General Administration		
Vehicle running costs	(2,000)	(645)
Repairs and maintenance	(14,670)	(14,151)
Vehicle insurance costs	(3,930)	(2,179)
App & Website Expenses	(877)	(2,876)
Materials for Masjid	(23,445)	(25,716)
Telecommunications	(713)	(868)
Legal fees	-	7,615
Bank charges	(2,656)	(2,286)
Sundry expenses	(269)	(5,151)
Depreciation of motor vehicles	(2,240)	(2,921)
Depreciation of fixtures and fittings	(8,400)	(10,964)
Loss on disposal of tangible fixed assets	(139)	-
	<hr/>	<hr/>
	(59,339)	(60,142)
Staff Cost		
Subcontractor costs	(58,133)	(39,543)
Wages and salaries	(46,694)	(41,438)
Pensions	(1,378)	(3,143)
Tax and PAYE	-	(4,352)
	<hr/>	<hr/>
	(106,205)	(88,476)
Community Services		
Cemetery Fees	(217,057)	(206,469)
Funeral Service	(8,017)	(338)
Charitable donations	(10,204)	(33,910)
	<hr/>	<hr/>
	(235,278)	(240,717)
	...CONTINUED	

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 March 2025

Governance Cost

Independent examiner's fees	(280)	(280)
Accountancy fees	(1,761)	(1,932)
	(2,041)	(2,212)

Premises Expenses

Rates	(4,494)	(3,776)
Light and heat	(27,229)	(33,233)
Cleaning	(8,001)	(6,406)
Premises insurance	(7,942)	(7,815)
	(47,666)	(51,230)
	(450,529)	(442,777)

NET INCOME

	71,209	50,010
	71,209	50,010

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE

England & Wales - Charity number 1133257

Accounts

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE

REPORTS

AND

FINANCIAL STATEMENTS

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

ATS Accountants Ltd

Globe House

Globe Park

Moss Bridge Road

Rochdale

OL16 5EB

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

GENERAL

Registered Charity Number 1133257

ADDRESS

88 Featherstall Road North
Oldham
OL9 6BX

Committee from 23 January 2024

HONORARY Officers

Mr. Muhammad Abdul Karim	Chairman
Mr. Mohammad Habibur Rahman	Vice Chairman
Mr. Mohammed Nowab Ali	Vice Chairman
Mr. Mohammed Shopik Maih	Vice Chairman
Mr. Soyl Miah	Vice Chairman
Mr. Muzahid Khan	Secretary
Mr. Aftab Miah Kahar	Assistant Secretary
Mr. Mohammed Abdul Hashim	Treasurer
Mr. Aftab Miah	Assistant Treasurer
Mr. Mohammed Moukhtar Ali	Motolli
Mr. MD Afaz Uddin	Assistant Mottolli

EXECUTIVE COMMITTEE MEMBERS

Mr. Anwarul Islam	Mr. Badsha Miah
Mr. Abdul Malik Ahmed	Mr. Saddikur Rahman
Mr. Mohammed Adnan Aziz	Mr Mohammed Abdus Satter
Mr. Shamru Miah	Mr Abdul Kadir

CUSTODIAN TRUSTEES

Mr. Syed Suruk Azhar Miah
Mr. Abdus Sobhan
Mr. Mohammed Mahmud Miah

ACCOUNTANT/ INDEPENDENT EXAMINER

ATS Accountants Ltd
Globe House
Globe Park
Moss Bridge Road
Rochdale
OL16 5EB

BANKERS

Natwest Bank
Oldham Branch
10 Yorkshire Street
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OL1 1QT

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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Oldham
OL9 6BX

Committee up to 22 January 2024

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Mr. Muhammad Abdul Karim
Mr. Mohammed Abdul Hashim
Mr. Aftab Miah

Secretary
Treasurer
Assistant Treasurer

EXECUTIVE COMMITTEE MEMBERS

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Mr. Mohammed Mahmud Miah
Mr. Muzahid Khan
Mr. Mohammed Nowab Ali
Mr. Mohammed Shopik Maih
Mr. Abdul Malik Ahmed

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Mr. Mohammed Moukhtar Ali
Mr. Syed Suruk Azhar Miah
Mr. Ustar Ali Khan (Oct 22)

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OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
REPORT OF THE OFFICERS
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

The Honorary Officers present their report on the affairs of the Oldham Central Masjid & Islamic Centre, together with The Officers have, as required by the Charity Act prepared financial statements for the year ended 31 March 2024 which The Charity has been keeping proper accounting records which disclose with reasonable accuracy at any time the financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1. PRINCIPAL ACTIVITIES

The principal activity of the Charity is to provide religious facilities for the followers of the Islamic faith, to establish, manage and maintain the Central Masjid in accordance with Islamic principles and values and to offer provision for Islamic teachings and wider community facilities where necessary and appropriate.

The Charity aims to provide public prayer facilities 5 times a day 365 days a year. To provide facilities for funeral prayers as well as Eid prayers. To provide Islamic education classes for children as well as Adult Islamic classes for both men and women. To have awareness raising sessions around health and community welfare issues.

Review of achievements and performance

Over the course of the year it has been a challenging year having to deal with structural staffing issues as well as making organisational improvements for the long-term stability of the Charity. We had obtained planning permission to replace our temporary portacabin structure to a permanent 3 story brick-built building. However we had to re-apply for planning permission, following consultation with congregation members, to make the building bigger.

We continue to provide Quranic education for adults and children. We continue to accommodate school visits so that children from all backgrounds can learn about Islam and physically see what a Mosque looks like. Our Nikkah service continue to offer Islamic marriage provision for people who wish marry in accordance with sharia law. Our funeral service continue to offer a full range of services to families who have lost loved ones whether at home or in hospital.

Overall it has been a year where we are we are making improvements for the longer term. Making changes brings it own challenges but we need to make those changes as part of the continues improvement plan for this Charity.

2. RESERVES POLICY

Upon advice from the financial advisors of the charity, the Trustees have implemented the following reserves policy for the cash reserves of £809,315 held as at 31 March 2024 at the end of the financial year.

1. £70,000 has been ring fenced to cover 6 months of operational costs for the Charity, to include salaries, utilities, insurances and other running costs of the Charity.
2. £650,000 is ring fenced for Capital Projects.
3. The remaining £89,315 is General Reserves.

3. ASSETS

Information relating to details of assets is given in Note 2 to the accounts.

4. ACCOUNTANTS

The Officers will place a resolution before the annual general meeting to continue the appointment of ATS Accountants Ltd as accountants of the Charity,

By order of the board

.....
Muhammad Abdul Karim (Chairman)

Date: 31 December 2024

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

**Accountant's Report to the Unaudited Financial Statements to the Officers of
OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2024 set out on pages 6 to 13 and you consider that the charity is exempt from an audit. In accordance with your instructions, we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

ATS Accountants
Globe House
Globe Park
Moss Bridge Road
Rochdale
OL16 5EB

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE

Independent examiner's report to the trustees

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2024.

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's report

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Chartered Institute of Public Finance and Accountancy (CIPFA).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.



Shahedul Alam BSc (Hons) FCPFA
On behalf of **ATS Accountants Ltd**

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024
BALANCE SHEET AS AT 31 MARCH 2024

		2024		2023	
Fixed assets	Notes	£	£	£	£
Tangible assets	2		3,259,750		3,245,488
Current assets					
Debtors and Prepayments	3	-		-	
Cash at Bank & in Hand	4	809,315		772,951	
Net current assets			809,315		772,951
Creditors: Amounts falling due within one year	5				
Interest Free Loan	10		(206,298)		(206,298)
Other Creditors			(2,017)		(1,401)
Net Assets			3,860,750		3,810,740
Funds					
Unrestricted Funds					
Balance brought forward			2,662,724		2,513,518
Prior Year Adjustment			-		-
Surplus for the year			50,010		149,205
Revaluation Reserve			1,148,016		1,148,016
Balance Carried Forward			3,860,750		3,810,740

The financial statements were approved by the board of officers and signed on behalf of the officers by:

.....
Muhammad Abdul Karim (Chairman)

Date: 31 December 2024

The accompanying notes form an integral part of these accounts.

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024
INCOME AND EXPENDITURE ACCOUNT**

Income	Notes	£	2024	£	2023	£
	7		£		£	
Donations and Gifts			265,617		304,812	
Funeral Services			185,856		162,647	
Other Income			41,314		52,702	
Grant Income			<u>-</u>		<u>20,506</u>	
			492,787		540,668	
Less: Cost of sales	12	3,214		13,394		
Less: Admin Expenses	8	<u>439,562</u>		<u>366,789</u>		
			<u>(442,776)</u>		<u>(380,183)</u>	
Surplus on Ordinary Activities for the year			50,010		149,205	
Surplus Brought Forward			2,662,724		2,513,518	
Prior Year Adjustment			<u>-</u>		<u>-</u>	
Surplus Carried Forward			<u>2,712,734</u>		<u>2,662,724</u>	

The charity has no recognised gains or losses other than those shown in the Income and Expenditure Account for the above

The accompanying notes form an integral part of these accounts.

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

RECONCILIATION AND ANALYSIS OF MOVEMENTS ON THE FUNDS

Unrestricted Funds	2024			2023		
	Unrestricted	Designated	Total	Unrestricted	Designated	Total
	£	£	£	£	£	£
Income (Donations, Gifts and Others)	492,787		492,787	540,668		540,668
Interest Free Loans	-	-	-	-	-	-
Other Loans	-	-	-	-	-	-
	492,787	-	492,787	540,668	-	540,668
Opening Value of Funds	772,951	-	772,951	654,305	-	654,305
Funds Available for Use	1,265,738	-	1,265,738	1,194,973	-	1,194,973
Funds Used:						
Cost of sales	(3,214)	-	(3,214)	(13,394)	-	(13,394)
Admin Expenditure	(425,677)*	-	(425,677)*	(367,543)*	-	(367,543)*
Capital Expenditure L&B	(5,266)	-	(5,266)	(7,663)	-	(7,663)
Capital Expenditure F&F	(10,586)	-	(10,586)	(10,996)	-	(10,996)
Capital Expenditure Vehicles	(12,295)**	-	(12,295)**	-	-	-
Other Creditors	615	-	615	(4,410)	-	(4,410)
Karz Hasna						
Loan Increase	-	-	-	420	-	420
Loan Repayments	-	-	-	(18,435)	-	(18,435)
Closing Value of Funds	809,315	-	809,315	772,951	-	772,951
Balance at Bank Account 1			6,692			23,792
Balance at Bank Account 2			745,518			730,631
Balance at Bank Account 3			6,411			-
Balance at Bank Account 4			41,576			-
Cash in Hand			9,118			18,528
Funds in Hand			809,315			772,951

* Depreciation costs have been removed from Admin Expenditure to reconcile movement of cash and bank funds*

** Capital Expenditure on vehicles is exclusive of £1,705 contributed by disposal of existing vehicles for part-exchange for a new Hearse required by the Charity for Funeral Activities**

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024
NOTES TO THE ACCOUNTS

1. STATEMENT OF ACCOUNTING POLICIES

The principal accounting policies of the Charity are set out below:

a) The Accounts are prepared under historical cost convention.

b) Tangible fixed assets

Tangible Fixed Assets are stated at cost and depreciated over their expected lives or anticipated length of use by the Charity in order to write off the cost less estimated residual value. In the opinion of the charity officers, current value is more than its cost. Therefore, no depreciation is provided.

Land & Building	0% Straight Line
Fixtures and fittings	15% Reducing Balance
Motor vehicles	20% Reducing Balance

c) Income

Income comprises the value of Donations and Gifts, sponsors, Tax refunds as well as Interest on Bank Account and VAT where appropriate.

d) Expenditure

The expenses are inclusive of VAT where appropriate.

2. TANGIBLE FIXED ASSETS

	Land & Building	Fixtures & Fittings	Motor Vehicles	Total
Cost/ Revaluation at 01 April 2023	3,186,798	118,984	8,500	3,314,282
Revaluation	-	-	-	-
Additions (Works in progress)	5,266	10,586	14,000	29,852
Disposals	-	-	(1,705)	(1,705)
At 31 March 2024	3,192,064	129,570	20,795	3,342,429
Depreciation				
At 01 April 2023	-	62,603	6,190	68,793
Charges for the Year	-	10,964	2,921	13,885
At March 2024	-	73,567	9,111	82,677
Net Book Value				
At 31 March 2024	3,192,064	56,003	11,684	3,259,750
At 31 March 2023	3,186,798	56,380	2,310	3,245,488

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024
NOTES TO THE ACCOUNTS

3. DEBTORS

	2024	2023
	£	£
Amounts falling due within one period:	-	-
Amounts falling due after more than one period:	-	-
Total	-	-

4. CASH IN HAND AND AT BANK

	2024	2023
	£	£
Cash at Bank 1	6,692	23,792
Cash at Bank 2	745,518	730,631
Cash at Bank 3	6,411	-
Cash at Bank 4	41,576	-
Cash in Hand	9,118	18,528
	809,315	772,951

5. CREDITORS

	2024	2023
	£	£
Amounts falling due within one year:		
Interest Free Loans	206,298	206,298
Other Creditors:		
PAYE	-	-
Accruals	2,017	981
Other creditors	-	420
Deferred Income	-	-
	208,315	207,699

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024
NOTES TO THE ACCOUNTS

6. PROVISION FOR LIABILITIES

This year	Last year
£	£
Nil	Nil
-	-
-	-

7. INCOME

	2024	2023
	£	£
<u>Donations & Gifts</u>		
Akth	8,020	7,610
Donations	119,510	149,935
Jummah	112,419	114,658
Masjid Boxes	15,771	16,412
Radio	4,665	7,860
Shop and House Boxes	5,232	8,337
<u>Funeral Services</u>	185,856	162,647
<u>Other Income</u>		
Moktob Classes & Other Class Fees	35,931	34,992
Membership fees and subscriptions	5,383	17,710
<u>Grant Income</u>		
Action Together	-	1,000
WEA	-	19,506
Total Income	492,787	540,668

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024
NOTES TO THE ACCOUNTS

8. ADMINISTRATIVE EXPENSES

	2024	2023
Accountancy Fees	2,212	1,401
App & Website Expenses	2,876	1,588
Bank Charges	2,286	2,161
Cemetery Fees	206,469	186,938
Charitable Donations	33,910	14,057
Cleaning	6,406	1,018
Equipment expensed	-	689
Funeral Service	338	2,749
Insurance	9,994	9,649
Just Giving	216	216
Legal & Professional Fees	(7,615)*	16,693
Light and Heat	33,233	16,473
Materials for Masjid	25,716	4,353
Motor Expenses	645	-
Pensions	3,143	1,745
Repairs and Maintenance	14,151	4,492
Stationery and Printing	-	3,612
Sundry	4,935	592
Tax and PAYE	4,352	2,982
Telephone	868	321
Wages and Salaries	77,768	74,460
Water	3,776	1,849
WEA Expense	-	19,506
Depreciation:		
F&F	10,964	9,949
Motor Vehicles	2,921	577
	439,562	378,069

*Other Legal and Professional costs misallocations in PY corrected for in the current year.
Payments for new Hearse were incorrectly allocated to this account in PY*

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024
NOTES TO THE ACCOUNTS

9. CHARITABLE ACTIVITIES (Donations for People of Palestine)	£
From Charitable Donations	33,610
From Charitable Expenditure	(33,610)
Remaining funds	<u>-</u>

10. INTEREST FREE LOANS/ KARZ HASANA	£	£
Balance b/fwd	206,298	224,313
Interest Free Loans Increase	-	420
Less Repaid	-	(18,435)
	<u>206,298</u>	<u>206,298</u>

11. CAPITAL EXPENDITURE

		2024 £		2023 £
Miscellaneous		-		-
Motor Vehicles	additions	14,000	additions	-
Land & Buildings	additions	5,266	additions	7,663
Fixtures & Fittings	additions	10,586	additions	10,996
		<u>29,852</u>		<u>18,659</u>

12. Cost sales :

		2024 £		2023 £
Direct Labour		3,214		2,472
Purchase		-		10,922
		<u>1,324</u>		<u>13,394</u>

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE

England & Wales - Charity number 1133257

Accounts

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE

REPORTS

AND

FINANCIAL STATEMENTS

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

ATS Accountants Ltd
8 Rochdale Road
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OL2 6QJ

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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Mr. Mohammed Mahmood Miah

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ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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Mr. Mohammed Abdul Hashim
Mr. Aftab Miah

Secretary
Treasurer
Assistant Treasurer

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OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
REPORT OF THE OFFICERS
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The Honorary Officers present their report on the affairs of the Oldham Central Masjid & Islamic Centre, together with The Officers have, as required by the Charity Act prepared financial statements for the year ended 31 March 2023 which The Charity has been keeping proper accounting records which disclose with reasonable accuracy at any time the financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1. PRINCIPAL ACTIVITIES

The principal activity of the Charity is to provide religious facilities for the followers of the Islamic faith, to establish, manage and maintain the Central Masjid in accordance with Islamic principles and values and to offer provision for Islamic teachings and wider community facilities where necessary and appropriate.

The Charity aims to provide public prayer facilities 5 times a day 365 days a year. To provide to complete funeral service, Nikkah service and Islamic education facilities for children as well as adult for both men and women. In addition hold e awareness raising sessions around health and community welfare issues.

Review of achievements and performance

Over the course of the year the we have focused on making organisational improvements for the long-term stability of the Charity. We have resubmitted for planning permission to replace our temporary portacabin structure to a permanent 3 story brick-built building. We have also started to review our governance structure and documentations with a view to making improvements as necessary.

Our core provision of being a place of daily worship continues to grow and has been expanding on a continuous basis.

We continue to provide Quranic education for adults and children with a wider choice of courses. We continue to accommodate school visits so that children from all backgrounds can learn about Islam and physically see what a Mosque looks like.

We are contentiously working with the local hospital, the CCG and the Coroner's office to have bodies of deceased Muslims released quickly so that families can bury people without delay.

Overall it has been a year where we are building on our previous success and laying the foundation for better provision and facility for the future.

2. FINANCIAL REVIEW

The charity has not created a specific reserve. However, upon advice from the financial advisors of the charity, the Trustees will consider the creation of specific reserves, and a reserves policy, if deemed necessary by the Trustees.

3. ASSETS

Information relating to details of assets is given in Note 2 to the accounts.

4. ACCOUNTANTS

The Officers will place a resolution before the annual general meeting to continue the appointment of ATS Accountants Ltd as accountants of the Charity,

By order of the board



.....
Muhammad Abdul Karim (Chairman)

Date: 14 January 2024

**Accountant's Report to the Unaudited Financial Statements to the Officers of
OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2023 set out on pages 6 to 13 and you consider that the charity is exempt from an audit. In accordance with your instructions, we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

ATS Accountants

8 Rochdale Road

Oldham

OL2 6QJ

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE

Independent examiner's report to the trustees

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2023.

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's report

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Chartered Institute of Public Finance and Accountancy (CIPFA).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.



Shahedul Alam BSc (Hons) CPFA
On behalf of ATS Accountants Ltd

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023
BALANCE SHEET AS AT 31 MARCH 2023

			2023		2022
Fixed assets	Notes	£	£	£	£
Tangible assets	2		3,245,488		3,237,356
Current assets					
Debtors and Prepayments	3	-		-	
Cash at Bank & in Hand	4	772,951		654,305	
Net current assets			772,951		654,305
Creditors: Amounts falling due within one year	5				
Interest Free Loan	10		(206,298)		(224,313)
Other Creditors			(1,401)		(5,814)
Net Assets			3,810,740		3,661,535
Funds					
Unrestricted Funds					
Balance brought forward			2,513,518		2,401,244
Prior Year Adjustment			-		-
Surplus for the year			149,205		112,275
Revaluation Reserve			1,148,016		1,148,016
Balance Carried Forward			3,810,740		3,661,535

The financial statements were approved by the board of officers and signed on behalf of the officers by:



 Muhammad Abdul Karim (Chairman)

Date: 14 January 2024

The accompanying notes form an integral part of these accounts.

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023
INCOME AND EXPENDITURE ACCOUNT**

Income	Notes	£	2023	£	2022	£
	7		£		£	
Donations and Gifts			293,532		219,321	
Funeral Services			162,647		222,372	
Other Income			52,702		44,683	
Grant Income			<u>20,506</u>		<u>-</u>	
			529,388		486,376	
Less: Cost of sales	12	13,394		-		
Less: Admin Expenses	9	<u>366,789</u>		<u>374,101</u>		
			<u>(380,183)</u>		<u>(374,101)</u>	
Surplus on Ordinary Activities for the year			149,205		112,275	
Surplus Brought Forward			2,524,205		2,411,930	
Prior Year Adjustment			<u>-</u>		<u>-</u>	
Surplus Carried Forward			<u>2,673,410</u>		<u>2,524,205</u>	

The charity has no recognised gains or losses other than those shown in the Income and Expenditure Account for the above

The accompanying notes form an integral part of these accounts.

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

RECONCILIATION AND ANALYSIS OF MOVEMENTS ON THE FUNDS

Unrestricted Funds	2023			2022		
	Unrestricted and Restricted Funds			Unrestricted and Restricted Funds		
	General £	Designated £	Total £	General £	Designated £	Total £
Income (Donations, Gifts and Others)	529,388		529,388	486,376		486,376
Interest Free Loans	-	-	-	-	-	-
Other Loans	-	-	-	-	-	-
	529,388	-	529,388	486,376	-	486,376
Opening Value of Funds	654,305	-	654,305	570,131	-	570,131
Funds Available for Use	1,183,693	-	1,183,693	1,056,507	-	1,056,507
Funds Used:						
Cost of sales	(13,394)	-	-	-	-	-
Admin Expenditure	(356,264)*	-	(356,264)*	(363,609)*	-	(363,609)*
Capital Expenditure L&B	(7,663)	-	(7,663)	(38,357)	-	(38,357)
Capital Expenditure F&F	(10,996)	-	(10,996)	(580)	-	(580)
Other Creditors	(4,410)	-	(4,410)	3,705	-	3,705
Karz Hasna						
Loan Increase	420	-	420	5,140	-	5,140
Loan Repayments	(18,435)	-	(18,435)	(8,500)	-	(8,500)
Adjustments, previous year	-	-	-	-	-	-
Closing Value of Funds	772,951	-	772,951	654,305	-	654,305
Balance at Bank Account 1			23,792			11,853
Balance at Bank Account 2			730,631			636,606
Cash in Hand			18,528			5,846
Funds in Hand			<u><u>772,951</u></u>			<u><u>654,305</u></u>

* Depreciation costs have been removed from Admin Expenditure to reconcile movement of cash and bank funds.

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023
NOTES TO THE ACCOUNTS

1. STATEMENT OF ACCOUNTING POLICIES

The principal accounting policies of the Charity are set out below:

a) The Accounts are prepared under historical cost convention.

b) Tangible fixed assets

Tangible Fixed Assets are stated at cost, and depreciated over their expected lives or anticipated length of use by the Charity in order to write off the cost less estimated residual value. In the opinion of the charity officers, current value is more than its cost. Therefore no depreciation is provided.

Land & Building	0% Straight Line
Fixtures and fittings	15% Reducing Balance
Motor vehicles	20% Reducing Balance

c) Income

Income comprises the value of Donations and Gifts, sponsors, Tax refunds as well as Interest on Bank Account and VAT where appropriate.

d) Expenditure

The expenses are inclusive of VAT where appropriate.

2. TANGIBLE FIXED ASSETS

	Land & Building	Fixtures & Fittings	Motor Vehicles	Total
Cost/ Revaluation at 01 April 2022	3,179,135	107,988	8,500	3,295,623
Revaluation	-	-	-	-
Additions (Works in progress)	7,663	10,996	-	18,659
At 31 March 2023	3,186,798	118,984	8,500	3,314,282
Depreciation				
At 01 April 2022	-	52,654	5,613	58,267
Charges for the Year	-	9,949	577	10,526
At March 2023	-	62,603	6,190	68,793
Net Book Value				
At 31 March 2023	3,186,798	56,380	2,310	3,245,488
At 31 March 2022	3,179,135	55,334	2,887	3,237,356

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023
NOTES TO THE ACCOUNTS

3. DEBTORS

	2023	2022
	£	£
Amounts falling due within one period:	-	-
Amounts falling due after more than one period:	-	-
Total	-	-
	-	-

4. CASH IN HAND AND AT BANK

	2023	2022
	£	£
Cash at Bank 1	23,792	11,853
Cash at Bank 1	730,631	636,606
Cash in Hand	18,528	5,846
	772,951	654,305
	772,951	654,305

5. CREDITORS

	2023	2022
	£	£
Amounts falling due within one year:		
Interest Free Loans	206,298	224,313
Other Creditors:		
PAYE	-	-
Accruals	981	818
Other creditors	420	-
Deferred Income	-	4,996
	207,699	230,127
	207,699	230,127

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023
NOTES TO THE ACCOUNTS**

6. PROVISION FOR LIABILITIES

This year	Last year
£	£
Nil	Nil
-	-

7. INCOME

	2023	2022
	£	£
<u>Donations & Gifts</u>		
Akth	7,610	7,930
Donations	138,655	72,227
Jummah	114,658	111,441
Masjid Boxes	16,412	12,570
Radio	7,860	4920
Shop and House Boxes	8,337	10233
<u>Funeral Services</u>	162,647	222,372
<u>Other Income</u>		
Moktob Classes & Other Class Fees	34,992	26,643
Other Operating Income	17,710	18,040
<u>Grant Income</u>		
Action Together	1,000	-
Worker’s Education	19,506	-
Total Income	529,388	486,376

8. FUND RAISING EXPENSES

	2023	2023	2022	2022
	£	£	£	£
Live TV Appeal Charges	-	-	-	-
Travelling & Substance	-	-	-	-
Money Boxes	-	-	-	-
		-		-

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023
NOTES TO THE ACCOUNTS

9. ADMINISTRATIVE EXPENSES

	2023	2022
Accountancy Fees	1,401	2,992
App & Website Expenses	1,588	400
Bank Charges	2161	114
Cemetery Fees	186,938	218,099
Charitable Donations	14,057	4,600
Cleaning	1,018	899
Equipment expensed	689	-
Funeral Service	2,749	19,403
Insurance	9,649	-
Just Giving	216	216
Legal & Professional Fees	16,693	-
Light and Heat	16,473	17,421
Materials for Masjid	4,353	6,413
Motor Expenses	-	275
Pensions	1745	-
Repairs and Maintenance	4,492	25,034
Stationery and Printing	3,612	-
Sundry	592	-
Tax and PAYE	2,982	4,466
Telephone	321	356
Wages and Salaries	74,460	61,491
Water	1,849	1,429
WEA Expense	8,226	
Depreciation:		
F&F	9,949	9,765
Motor Vehicles	577	727
	366,789	374,101

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023
NOTES TO THE ACCOUNTS

10. INTEREST FREE LOANS/ KARZ HASANA	£	£
Balance b/fwd	224,313	227,673
Interest Free Loans Increase	420	5,140
Less Repaid	(18,435)	(8,500)
	<u>206,298</u>	<u>224,313</u>

11. CAPITAL EXPENDITURE

		2023		2022
		£		£
Miscellaneous		-		-
Motor Vehicles	additions	-	additions	-
Land & Buildings	additions	7,663	additions	38,357
Fixtures & Fittings	additions	10,996	additions	580
		<u>18,659</u>		<u>38,937</u>

12. Cost sales :

		2023		2022
		£		£
Direct Labour		2472		-
Purchase		10922		-
		<u>13,394</u>		<u>-</u>

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE

England & Wales - Charity number 1133257

Accounts

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE

REPORTS

AND

FINANCIAL STATEMENTS

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

ATS Accountants Ltd
8 Rochdale Road
Oldham
OL2 6QJ

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

GENERAL

Registered Charity Number 1133257

ADDRESS

88 Featherstall Road North
Oldham
OL9 6BX

HONORARY Officers

Mr. Muhammad Abdul Karim
Mr. Mohammed Abdul Hashim
Mr. Aftab Miah

Secretary
Treasurer
Assistant Treasurer

EXECUTIVE COMMITTEE MEMBERS

Mr. Mohammad Habibur Rahman
Mr. Mohammed Mahmud Miah
Mr. Muzahid Khan
Mr. Mohammed Nowab Ali
Mr. Mohammed Shopik Maih
Mr. Abdul Malik Ahmed

CO-OPTED MEMBERS

Mr. Aftab Miah
Mr. Anwarul Islam
Mr. Mohammed Adnan Aziz
Mr. Shamru Miah
Mr. MD Afaz Uddin
Mr. Soil Miah

CUSTODIAN TRUSTEES

Mr. Mohammed Moukhtar Ali
Mr. Syed Suruk Azhar Miah
Mr. Ustar Ali Khan

ACCOUNTANT/ INDEPENDENT EXAMINER

ATS Accountants Ltd
8 Rochdale Road
Oldham
OL2 6QJ

BANKERS

Natwest Bank
Oldham Branch
10 Yorkshire Street
Oldham
OL1 1QT

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
REPORT OF THE OFFICERS
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

The Honorary Officers present their report on the affairs of the Oldham Central Masjid & Islamic Centre, together with The Officers have, as required by the Charity Act prepared financial statements for the year ended 31 March 2021 which The Charity has been keeping proper accounting records which disclose with reasonable accuracy at any time the financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1. PRINCIPAL ACTIVITIES

The principal activity of the Charity is to provide religious facilities for the followers of the Islamic faith, to establish, manage and maintain the Central Masjid in accordance with Islamic principles and values and to offer provision for Islamic teachings and wider community facilities where necessary and appropriate.

The Charity aims to provide public prayer facilities 5 times a day 365 days a year. To provide facilities for funeral prayers as well as Eid prayers. To provide Islamic education classes for children as well as Adult Islamic classes for both men and women. To have awareness raising sessions around health and community welfare issues.

Review of achievements and performance

Over the course of the year the we have focused on making organisational improvements for the long-term stability of the Charity. We have also obtained planning permission to replace our temporary portacabin structure to a permanent 3 story brick-built building. We have also started to review our governance structure and documentations with a view to making improvements as necessary.

Our core provision of being a place of daily worship has been expanded post Covid 19 restrictions.

We continue to provide Quranic education for adults and children with a wider choice of courses. We continue to accommodate school visits so that children from all backgrounds can learn about Islam and physically see what a Mosque looks like. Our Nikkah service continue to offer Islamic marriage provision for people who wish marry in accordance with sharia law. Our funeral service offered a full range of services to families who have lost loved ones whether at home or in hospital.

Overall it has been a year where we are getting back to “normality” post Covid 19, building on our previous success and laying the foundation for better provision and facility for the future.

2. FINANCIAL REVIEW

The charity has not created a specific reserve. However, upon advice from the financial advisors of the charity, the Trustees will consider the creation of specific reserves, and a reserves policy, if deemed necessary by the Trustees.

3. ASSETS

Information relating to details of assets is given in Note 2 to the accounts.

4. ACCOUNTANTS

The Officers will place a resolution before the annual general meeting to continue the appointment of ATS Accountants Ltd as accountants of the Charity,

By order of the board



.....
Muhammad Abdul Karim (Secretary)

Date: 27/01/2023

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**Accountant's Report to the Unaudited Financial Statements to the Officers of
OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2022 set out on pages 6 to 13 and you consider that the charity is exempt from an audit. In accordance with your instructions, we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

ATS Accountants
8 Rochdale Road
Oldham
OL2 6QJ

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE

Independent examiner's report to the trustees

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2022.

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's report

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Chartered Institute of Public Finance and Accountancy (CIPFA).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.



Shahedul Alam BSc (Hons) CPFA
On behalf of ATS Accountants Ltd

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022
BALANCE SHEET AS AT 31 MARCH 2022

		2022	2021
	Notes	£	£
Fixed assets			
Tangible assets	2	3,237,356	3,208,911
Current assets			
Debtors and Prepayments	3	-	-
Cash at Bank & in Hand	4	654,305	570,131
Net current assets			570,131
Creditors: Amounts falling due within one year	5		
Interest Free Loan	10	(224,313)	(227,673)
Other Creditors		(5,814)	(2,109)
Net Assets		<u>3,661,535</u>	<u>3,549,260</u>
Funds			
Unrestricted Funds			
Balance brought forward		2,401,244	2,252,015
Prior Year Adjustment		-	-
Surplus for the year		112,275	149,229
Revaluation Reserve		1,148,016	1,148,016
Balance Carried Forward		<u>3,661,535</u>	<u>3,549,260</u>

The financial statements were approved by the board of officers and signed on behalf of the officers by:



.....
Muhammad Abdul Karim (Secretary)

Date: 27/01/2023

The accompanying notes form an integral part of these accounts.

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022
INCOME AND EXPENDITURE ACCOUNT

Income	Notes	£	2022	£	2021	£
	7		£		£	
Donations and Gifts			219,321		138,679	
Funeral Services			222,372		316,034	
Other Income			<u>44,683</u>		<u>33,121</u>	
			486,376		487,834	
Less: Fundraising Expenses	8	-		-		
Less: Admin Expenses	9	<u>374,101</u>	<u>(374,101)</u>	<u>338,605</u>	<u>(338,605)</u>	
Surplus on Ordinary Activities for the year			112,275		149,229	
Surplus Brought Forward			2,411,930		2,262,701	
Prior Year Adjustment			<u>-</u>		<u>-</u>	
Surplus Carried Forward			<u>2,524,205</u>		<u>2,411,930</u>	

The charity has no recognised gains or losses other than those shown in the Income and Expenditure Account for the above

The accompanying notes form an integral part of these accounts.

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022
RECONCILIATION AND ANALYSIS OF MOVEMENTS ON THE FUNDS

Unrestricted Funds	2022			2021		
	Unrestricted and Restricted Funds	Unrestricted and Restricted Funds	Unrestricted and Restricted Funds	Unrestricted and Restricted Funds	Unrestricted and Restricted Funds	Unrestricted and Restricted Funds
	General £	Designated £	Total £	General £	Designated £	Total £
Income (Donations, Gifts and Others)	486,376		486,376	487,834	-	487,834
Interest Free Loans	-	-	-	-	-	-
Other Loans	-	-	-	-	-	-
	486,376	-	486,376	487,834	-	487,834
Opening Value of Funds	570,131	-	570,131	474,053	-	474,053
Funds Available for Use	1,056,507		1,056,507	961,887		961,887
Funds Used:						
Admin Expenditure	(363,609)*		(363,609)*	(326,315)*		(326,315)*
Capital Expenditure L&B	(38,357)	-	(38,357)	-	-	-
Capital Expenditure F&F	(580)		(580)	(41,500)		(41,500)
Capital Expenditure MV	-		-	-		-
Other Creditors	3,705		3,705	1,059		1,059
Karz Hasna						
Loan Increase	5,140		5,140	1,500		1,500
Loan Repayments	(8,500)		(8,500)	(26,500)		(26,500)
Adjustments, previous year	-	-	-	-	-	-
Closing Value of Funds	654,305	-	654,305	570,131	-	570,131
Balance at Bank Account 1			11,853			1,157
Balance at Bank Account 2			636,606			546,256
Cash in Hand			5,846			22,718
Funds in Hand			654,305			570,131

* Depreciation costs have been removed from Admin Expenditure to reconcile movement of cash and bank funds.

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022
NOTES TO THE ACCOUNTS

1. STATEMENT OF ACCOUNTING POLICIES

The principal accounting policies of the Charity are set out below:

a) The Accounts are prepared under historical cost convention.

b) Tangible fixed assets

Tangible Fixed Assets are stated at cost, and depreciated over their expected lives or anticipated length of use by the Charity in order to write off the cost less estimated residual value. In the opinion of the charity officers, current value is more than its cost. Therefore no depreciation is provided.

Land & Building	0% Straight Line
Fixtures and fittings	15% Reducing Balance
Motor vehicles	20% Reducing Balance

c) Income

Income comprises the value of Donations and Gifts, sponsors, Tax refunds as well as Interest on Bank Account and VAT where appropriate.

d) Expenditure

The expenses are inclusive of VAT where appropriate.

2. TANGIBLE FIXED ASSETS

	Land & Building	Fixtures & Fittings	Motor Vehicles	Total
Cost/ Revaluation at 01 April 2021	3,140,778	107,408	8,500	3,256,686
Revaluation	-	-	-	-
Additions (Works in progress)	38,357	580	-	38,937
At 31 March 2022	3,179,35	107,988	8,500	3,295,623
Depreciation				
At 01 April 2021	-	42,889	4,886	47,775
Charges for the Year	-	9,765	727	10,492
At March 2022	-	52,654	5,613	58,267
Net Book Value				
At 31 March 2022	3,179,135	55,334	2,887	3,237,356
At 31 March 2021	3,140,778	64,519	3,614	3,208,911

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022
NOTES TO THE ACCOUNTS

3. DEBTORS

	2022	2021
	£	£
Amounts falling due within one period:	-	-
Amounts falling due after more than one period:	-	-
Total	-	-

4. CASH IN HAND AND AT BANK

	2022	2021
	£	£
Cash in hand	11,853	1,157
Cash at Bank 1	636,606	546,256
Cash at Bank 2	5,846	22,718
	654,305	570,131

5. CREDITORS

	2022	2021
	£	£
Amounts falling due within one year:		
Interest Free Loans	224,313	227,673
Other Creditors:		
PAYE	-	1,459
Accruals	818	650
Deferred Income	4,996	-
	230,127	229,782

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022
NOTES TO THE ACCOUNTS

6. PROVISION FOR LIABILITIES

This year	Last year
£	£
Nil	Nil
-	-
-	-

7. INCOME

	2022	2021
<u>Donations & Gifts</u>	£	£
Akth	7,930	3,815
Darul Qirath	-	-
Donations	72,227	57,444
Eid ul Adha	-	-
Jummah	111,441	61,136
Masjid Boxes	12,570	5,212
PTT	-	-
Radio	4,920	2,705
Shop and House Boxes	10,233	8,367
TV Appeal	-	-
 <u>Funeral Services</u>	 222,372	 316,034
 <u>Other Income</u>		
Moktob Classes & Other Class Fees	26,643	2,249
Other Operating Income	18,040	30,872
 Total Income	486,376	487,834

8. FUND RAISING EXPENSES

	2022	2022	2021	2021
	£	£	£	£
Live TV Appeal	-			
Charges			-	
Travelling & Substance	-		-	
Money Boxes	-	-	-	-
	-	-	-	-
	-	-	-	-

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022
NOTES TO THE ACCOUNTS

9. ADMINISTRATIVE EXPENSES

	2022	2021
Accountancy Fees	2,992	1,300
App & Website Expenses	400	400
Building Costs	-	-
Cemetery Fees	218,099	155,669
Charitable Donations	4,600	560
Cleaning	899	878
Funeral Materials	-	-
Funeral Service	19,403	63,974
Insurance	-	7,011
Just Giving	216	216
Legal & Professional Fees	-	1,074
Light and Heat	17,421	16,578
Materials for Masjid	6,413	7,534
Motor Expenses	275	805
Radio & TV Appeals	-	-
Repairs and Maintenance	25,034	9,405
Stationery and Printing	-	-
Sundry	-	-
Tax and PAYE	4,466	7,116
Telephone	356	285
Wages and Salaries	61,491	51,349
Water	1,429	2,161
Depreciation:		
F&F	9,765	11,386
Motor Vehicles	727	904
	<u>374,101</u>	<u>338,605</u>

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022
NOTES TO THE ACCOUNTS

10. INTEREST FREE LOANS/ KARZ HASANA	£	£
Balance b/fwd	227,673	252,673
Interest Free Loans Increase	5,140	1,500
Less Repaid	(8,500)	(26,500)
	224,313	227,673
	224,313	227,673

11. CAPITAL EXPENDITURE

		2022		2021
		£		£
Miscellaneous				
Motor Vehicles	additions	-	additions	-
Land & Buildings	additions	38,357	additions	-
Fixtures & Fittings	additions	580	additions	41,500
		38,937		41,500

Completion Certificate

Document Pack Id: 81bc29c34a80f69530c05233a4e60f5d4572
 Subject: OCMIC - Please review the Annual Charities Commission Report for the last year end
 Total Pages: 15
 Timezone: Europe/London
 Signing Order: No
 Signer allowed to add new fields: No

Signers List

Name : Abdul Karim
 Email : mak288@hotmail.co.uk
 Signed Method : Signature by invite
 Signed Timestamp : 27/01/2023 02:55:06 PM
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Activities List

Status	Message	Timestamp
Created	Document was created by ATS Accountants	27/01/2023 11:25:44 AM
Sent	Document was sent to Abdul Karim(mak288@hotmail.co.uk).	27/01/2023 11:39:13 AM
Viewed	Document was viewed by Abdul Karim(mak288@hotmail.co.uk).	27/01/2023 02:49:01 PM
Signed	Document was signed by Abdul Karim (mak288@hotmail.co.uk).	27/01/2023 02:55:07 PM
Completed	Document was completed.	27/01/2023 02:55:07 PM

OLDHAM CENTRAL MASJID & ISLAMIC CENTRE

England & Wales - Charity number 1133257

Accounts



Trustees' Annual Report for the period

	Period start date				Period end date		
From	01	April	2020	To	31	March	2021

Section A Reference and administration details

Charity name

Oldham Central Masjid and Islamic Centre

Other names charity is known by

Registered charity number (if any)

1133257

Charity's principal address

88 Featherstall Road North

Oldham

Postcode

OL9 6BX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Vacant	Chairman		
2	Muhammad Abdul Karim	Secretary		
3	Mohammed Abdul Hashim	Treasurer		
4	Aftab Miah	Asst Treasurer		
5	Mohammed Habibur Rahman			
6	Muzahid Khan			
7	Shopik Miah			
8	Abdul Malik			
9	Mohammed Mahmod Miah			
10	Nowab Ali			
11	Afaz Uddin	Co-Optee		
12	Soil Miah	Co-Optee		
13	Mohammed Adnan Aziz	Co-Optee		
14	Aftab Miah	Co-Optee		
15	Anwarul Islam	Co-Optee		
16	Shamru Miah	Co-Optee		

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
Ustar Ali Khan	Custodian Trustee
Moukthar Ali	Custodian Trustee
Syed Suruk Miah	Custodian Trustee

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Association
Trustee selection methods (eg. appointed by, elected by)	Election

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

- a) To provide religious facilities for the followers of the Islamic faith:
- b) To establish, manage and maintain the Central Masjid in accordance with Islamic principles and values;
- c) To offer provision for Islamic teachings and wider community facilities where necessary and appropriate.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

- a) Public prayer facilities 5 times a day 365 days a year;
- b) Islamic education classes for children
- c) Adult Islamic classes for both men and women;
- d) Awareness raising session around health and community welfare issues;
- e) Facilities for funeral prayers;
- f) Facilities for Eid prayer;
- g) Facilities for Islamic marriage ceremonies.

All above facilities are for public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.



Summary of the main achievements of the charity during the year

During this financial year, the charity:

- Offered prayer facilities throughout the year except for the lockdown periods;
- Successfully maintained the building in good condition;
- Successfully ran children's Qur'anic classes, mainly online to eliminate Covid-19 transmission risks;
- Successfully provided funeral service and bereavement support for families throughout the Covid-19 pandemic;
- Successfully promoted the take up of Covid-19 vaccines.

Section E Financial review

Brief statement of the charity's policy on reserves

We have not created a specific reserve. However, upon advice from our advisors, the Trustees will consider the creation of specific reserves, and a reserves policy, if deemed necessary by the Trustees.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

With Covid-19 there have been interruption in the services that we have been able to provide primarily owing to lockdown restrictions. We have, however been able to provide support to members of our congregation as required through one to one support, within the safety parameters.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) *MAKarim*

Full name(s) M A Karim

Position (eg Secretary, Chair, etc) Secretary

Date 4/11/2021

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE

REPORTS

AND

FINANCIAL STATEMENTS

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

ATS Accountants Ltd
8 Rochdale Road
Oldham
OL2 6QJ

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

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REPORT OF THE INDEPENDENT EXAMINER	5
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OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

GENERAL

Registered Charity Number 1133257

ADDRESS

88 Featherstall Road North
Oldham
OL9 6BX

HONORARY Officers

Mr. Muhammad Abdul Karim	Secretary
Mr. Mohammed Abdul Hashim	Treasurer
Mr. Aftab Miah	Assistant Treasurer

EXECUTIVE COMMITTEE MEMBERS

Mr. Mohammed Addul Subhan (**Trustee passed away during the year**)
Mr. Mohammad Habibur Rahman
Mr. Mohammed Mahmud Miah
Mr. Muzahid Khan
Mr. Mohammed Nowab Ali
Mr. Mohammed Shopik Maih
Mr. Abdul Malik Ahmed

CO-OPTED MEMBERS

Mr. Aftab Miah
Mr. Anwarul Islam
Mr. Mohammed Adnan Aziz
Mr. Shamru Miah
Mr. MD Afaz Uddin
Mr. Soil Miah

CUSTODIAN TRUSTEES

Mr. Mohammed Moukhtar Ali
Mr. Syed Suruk Azhar Miah
Mr. Ustar Ali Khan

ACCOUNTANT/ INDEPENDENT EXAMINER

ATS Accountants Ltd
8 Rochdale Road
Oldham
OL2 6QJ

BANKERS

Natwest Bank
Oldham Branch
10 Yorkshire Street
Oldham
OL1 1QT

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
REPORT OF THE OFFICERS
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

The Honorary Officers present their report on the affairs of the Oldham Central Masjid & Islamic Centre, together with The Officers have, as required by the Charity Act prepared financial statements for the year ended 31 March 2021 which The Charity has been keeping proper accounting records which disclose with reasonable accuracy at any time the financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1. PRINCIPAL ACTIVITIES

The principal activity of the Charity is to provide religious facilities for the followers of the Islamic faith, to establish, manage and maintain the Central Masjid in accordance with Islamic principles and values and to offer provision for Islamic teachings and wider community facilities where necessary and appropriate.

The Charity aims to provide public prayer facilities 5 times a day 365 days a year. To provide facilities for funeral prayers as well as Eid prayers. To provide Islamic education classes for children as well as Adult Islamic classes for both men and women. To have awareness raising sessions around health and community welfare issues.

Review of achievements and performance

Over the course of the year the Charity, like many other organisations, was impacted by the Covid-19 pandemic. However, despite the difficulties the Charity managed to successfully maintain the building and offer prayer facilities in accordance with government guidance and regulations throughout the year, except for the lockdown periods. It also successfully ran children's Qur'anic classes; however, these were run online due to the effects of the pandemic and government guidance on local lockdowns. The Charity also ran awareness raising sessions for adults to assist with the successful take up of Covid-19 vaccines to protect the community.

The Charity overcame a very challenging period in 2021 and managed to successfully arrange and provide funeral services and bereavement support for the community throughout the pandemic, in line with the Government's Covid-19 guidelines. Although there was an interruption to services primarily owed to lockdown restrictions, the Charity endeavoured to support all members of the congregation as required through one to one support.

2. FINANCIAL REVIEW

The charity has not created a specific reserve. However, upon advice from the financial advisors of the charity, the Trustees will consider the creation of specific reserves, and a reserves policy, if deemed necessary by the Trustees.

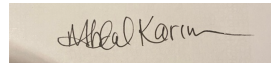
3. ASSETS

Information relating to details of assets is given in Note 2 to the accounts.

4. ACCOUNTANTS

The Officers will place a resolution before the annual general meeting to continue the appointment of ATS Accountants Ltd as accountants of the Charity,

By order of the board



signed on 11/01/2022, 11:58:39 GMT

Muhammad Abdul Karim (Secretary)

Date: 11/01/2022

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**Accountant's Report to the Unaudited Financial Statements to the Officers of
OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2021 set out on pages 6 to 13 and you consider that the charity is exempt from an audit. In accordance with your instructions, we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

ATS Accountants
8 Rochdale Road
Oldham
OL2 6QJ

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
Independent examiner's report to the trustees

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2021.

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's report

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Chartered Institute of Public Finance and Accountancy (CIPFA).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

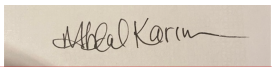


Shahedul Alam BSc (Hons) CPFA
On behalf of ATS Accountants Ltd

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021
BALANCE SHEET AS AT 31 MARCH 2021

		2021		2020	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		3,208,911		3,179,701
Current assets					
Debtors and Prepayments	3	-		-	
Cash at Bank & in Hand	4	570,131		474,053	
Net current assets			570,131		474,053
Creditors: Amounts falling due within one year	5				
Interest Free Loan	10		(227,673)		(252,673)
Other Creditors			(2,109)		(1,050)
Net Assets			<u>3,549,260</u>		<u>3,400,031</u>
Funds					
Unrestricted Funds					
Balance brought forward			2,252,015		2,157,823
Prior Year Adjustment			-		-
Surplus for the year			149,229		94,192
Revaluation Reserve			1,148,016		1,148,016
Balance Carried Forward			<u>3,549,260</u>		<u>3,400,031</u>

The financial statements were approved by the board of officers and signed on behalf of the officers by:


signed on 11/01/2022; 11:58:39 GMT.....
Muhammad Abdul Karim (Secretary)

Date: 11/01/2022

The accompanying notes form an integral part of these accounts.

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021
INCOME AND EXPENDITURE ACCOUNT**

	Notes	2021	2020
Income	7	£	£
Donations and Gifts		138,679	168,835
Funeral Services		316,034	161,165
Other Income		<u>33,121</u>	<u>42,628</u>
		487,834	372,628
Less: Fundraising Expenses	8	-	-
Less: Admin Expenses	9	<u>338,605</u>	<u>278,436</u>
		<u>(338,605)</u>	<u>(278,436)</u>
Surplus on Ordinary Activities for the year		149,229	94,192
Surplus Brought Forward		2,262,701	2,168,509
Prior Year Adjustment		<u>-</u>	<u>-</u>
Surplus Carried Forward		<u>2,411,930</u>	<u>2,262,701</u>

The charity has no recognised gains or losses other than those shown in the Income and Expenditure Account for the above

The accompanying notes form an integral part of these accounts.

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021
RECONCILIATION AND ANALYSIS OF MOVEMENTS ON THE FUNDS

Unrestricted Funds	2021			2020		
	Unrestricted and Restricted Funds			Unrestricted and Restricted Funds		
	General £	Designated £	Total £	General £	Designated £	Total £
Income (Donations, Gifts and Others)	487,834		487,834	372,628	-	372,628
Interest Free Loans	-	-	-	-	-	-
Other Loans	-	-	-	-	-	-
	487,834	-	487,834	372,628	-	372,628
Opening Value of Funds	474,053	-	474,053	411,209	-	411,209
Funds Available for Use	961,887		961,887	783,837		783,837
Funds Used:						
Admin Expenditure	(326,315)*		(326,315)*	(271,235)*		(271,235)*
Capital Expenditure L&B		-	-		-	-
Capital Expenditure F&F	(41,500)		(41,500)	-		-
Capital Expenditure MV	-		-	-		-
Other Creditors	1,059		1,059	450		450
Karz Hasna						
Loan Increase	1,500		1,500	6,000		6,000
Loan Repayments	(26,500)		(26,500)	(45,000)		(45,000)
Adjustments, previous year	-	-	-	-	-	-
Closing Value of Funds	570,131	-	570,131	474,053	-	474,053
Balance at Bank Account 1			1,157			261,972
Balance at Bank Account 2			546,256			201,195
Cash in Hand			22,718			10,886
Funds in Hand			570,131			474,053

* Depreciation costs have been removed from Admin Expenditure to reconcile movement of cash and bank funds *

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021
NOTES TO THE ACCOUNTS

1. STATEMENT OF ACCOUNTING POLICIES

The principal accounting policies of the Charity are set out below:

a) The Accounts are prepared under historical cost convention.

b) Tangible fixed assets

Tangible Fixed Assets are stated at cost, and depreciated over their expected lives or anticipated length of use by the Charity in order to write off the cost less estimated residual value. In the opinion of the charity officers, current value is more than its cost. Therefore no depreciation is provided.

Land & Building	0% Straight Line
Fixtures and fittings	15% Reducing Balance
Motor vehicles	20% Reducing Balance

c) Income

Income comprises the value of Donations and Gifts, sponsors, Tax refunds as well as Interest on Bank Account and VAT where appropriate.

d) Expenditure

The expenses are inclusive of VAT where appropriate.

2. TANGIBLE FIXED ASSETS

	Land & Building	Fixtures & Fittings	Motor Vehicles	Total
Cost/ Revaluation at 01 April 2020	3,140,778	65,908	8,500	3,215,186
Revaluation	-	-	-	-
Additions	-	41,500	-	41,500
At 31 March 2021	3,140,778	107,408	8,500	3,256,686
Depreciation				
At 01 April 2020	-	31,503	3,982	35,485
Charges for the Year	-	11,386	904	12,290
At March 2021	-	42,889	4,886	47,775
Net Book Value				
At 31 March 2021	3,140,778	64,519	3,614	3,208,911
At 31 March 2020	3,140,778	34,405	4,518	3,179,701

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021
NOTES TO THE ACCOUNTS**

3. DEBTORS

	2021	2020
	£	£
Amounts falling due within one period:	-	-
Amounts falling due after more than one period:	-	-
Total	-	-

4. CASH IN HAND AND AT BANK

	2021	2020
	£	£
Cash in hand	1,157	10,886
Cash at Bank 1	546,256	261,972
Cash at Bank 2	22,718	201,195
	570,131	474,053

5. CREDITORS

	2021	2020
	£	£
Amounts falling due within one year:		
Interest Free Loans	227,673	252,673
Other Creditors:		
PAYE	1,459	-
Accountancy	650	1,050
	229,782	253,723

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE ACCOUNTS FOR THE YEAR
ENDED 31 MARCH 2021
NOTES TO THE ACCOUNTS**

6. PROVISION FOR LIABILITIES

This year	Last year
£	£
Nil	Nil
-	-

7. INCOME

	2021	2020
<u>Donations & Gifts</u>	£	£
Akth	3,815	4,090
Darul Qirath	-	-
Donations	57,444	31,910
Eid ul Adha	-	-
Jummah	61,136	103,630
Masjid Boxes	5,212	15,331
PTT	-	1,034
Radio	2,705	5,490
Shop and House Boxes	8,367	7,250
TV Appeal	-	100
 <u>Funeral Services</u>	 316,034	 161,165
 <u>Other Income</u>		
Moktob Classes & Other Class Fees	2,249	39,673
Other Operating Income	30,872	2,955
 Total Income	 487,834	 372,628

8. FUND RAISING EXPENSES

	2021	2021	2020	2020
	£	£	£	£
Live TV Appeal	-			
Charges			-	
Travelling & Substance	-		-	
Money Boxes	-	-	-	-
	-	-	-	-

OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021
NOTES TO THE ACCOUNTS

9. ADMINISTRATIVE EXPENSES

	2021	2020
Accountancy Fees	1,300	450
App & Website Expenses	400	350
Building Costs	-	-
Cemetery Fees	155,669	123,177
Charitable Donations	560	1,425
Cleaning	878	866
Funeral Materials	-	565
Funeral Service	63,974	12,059
Insurance	7,011	8,197
Just Giving	216	216
Legal & Professional Fees	1,074	1,236
Light and Heat	16,578	16,249
Materials for Masjid	7,534	14,270
Motor Expenses	805	3,945
Radio & TV Appeals	-	-
Repairs and Maintenance	9,405	8,684
Stationery and Printing	-	-
Sundry	-	450
Tax and PAYE	7,116	4,160
Telephone	285	353
Wages and Salaries	51,349	69,592
Water	2,161	4,991
Depreciation:		
F&F	11,386	6,071
Motor Vehicles	904	1,130
	<hr/> 338,605 <hr/>	<hr/> 278,436 <hr/>

**OLDHAM CENTRAL MASJID AND ISLAMIC CENTRE
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021
NOTES TO THE ACCOUNTS**

10. INTEREST FREE LOANS/ KARZ HASANA	£	£
Balance b/fwd	252,673	291,673
Interest Free Loans Increase	1,500	6,000
Less Repaid	(26,500)	(45,000)
	227,673	252,673
	227,673	252,673

11. CAPITAL EXPENDITURE

		2021		2020
		£		£
Miscellaneous				
Motor Vehicles	additions	-	additions	-
Land & Buildings	additions	-	additions	-
Fixtures & Fittings	additions	41,500	additions	-
		-		-
		-		-