

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 Mahmod 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

	Notes		2022		2021
Income	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>338,605</u>	
			<u>(374,101)</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		
	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	<u>-</u>	<u>-</u>

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
	<u>654,305</u>	<u>570,131</u>

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	-
	<u>230,127</u>	<u>229,782</u>

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	4920	2,705
Shop and House Boxes	10233	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
	<hr/> 374,101 <hr/>	<hr/> 338,605 <hr/>

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)
	<u>224,313</u>	<u>227,673</u>

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

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Signers List

Name : Abdul Karim

Email : mak288@hotmail.co.uk

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