



Masjid-e-Noorul Islam

Prospect Street, Bolton, Lancashire, BL1 3QH

**Report and Financial Statements
for the Year Ended 31 December 2022**

Charity no: 1143878



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Legal and administration information

Trustees

Name	Office	Appointed
Nizamuddeen Kambolia	Secretary	07/06/2021
Zahid Gaurya	Vice-Secretary	07/06/2021
Dr Zuber Ahmed Bagasi	President	07/06/2021
Mohammed Muzzammil Ismail	Vice President	07/06/2021
Fuzeil Yakub Patel	Treasurer	07/06/2021
Ajaz Patel	Vice Treasurer	07/06/2021

Yasin Gulam Abdullah	Holding Trustee	01/11/2021
Mubarak Patel	Holding Trustee	01/11/2021
Sabir Farook Patel	Holding Trustee	01/11/2021
Shokatalli Karamalli Saiyed	Holding Trustee	01/11/2021

Independent Examiner

A. Patel & Co.
341 Derby Street, Bolton, BL3 6LR

Bankers

Lloyds TSB Bank Plc, Bolton Branch, Hotel Street, Bolton. BL1 1DB



Report of the Trustees

Assalamaulaikum Warahmatullahe Wabarakatu

The trustees have pleasure in presenting their report for the year ended 31 December 2022. This report is prepared in accordance with the Statement of Recommended Practice - Accounting and reporting by the Charities and complies with applicable law.

Charity objects

The object of the charity is to advance the Religion of Islam in accordance with laws dictated in the Quran, the Sunnah of the Holy Prophet Mohammed (peace be upon him) and the Hanafi Sunni school of thought and beliefs as expounded by Imam-E-Azam Noman Bin Thabit commonly known as Imam Abu Hanifa (as per the institution of the members of the Ahle-Sunnat-Wal-Jamaat commonly known as Barelvis) as well as the Sufistic school of thought ("School of Thought") by such means as the Charity decides including (inter alia) :-

- i) the provision of facilities and services in accordance with the religion of Islam including facilities for prayer and worship;
- ii) the preservation of the values and religious and cultural traditions of the Patel (Kanamiya) Vohra Community of Gujarat, India, as are compatible with the School of Thought; including advancing the education of the public in particular but not exclusively the local community in the Crompton Ward of the Bolton Metropolitan Borough Council and also generally within Bolton (the "area of benefit") specifically in the history and culture of Islam and religious education, in particular ensuring that the provision of religious education for children in the area of benefit in accordance with the School of Thought.

Status and administration

The charity is constituted under a 2011 constitution and registered with The Charity Commissioners under charity number 1143878. The constitution has been amended in subsequent years and approved at the AGM. The Trustees are elected via elections, which take place at intervals as outlined in the constitution.

Principle policies to achieve objectives

To establish a Masjid for prayers, Madrassah (school) to provide a safe environment for the children to maximise their Islamic education and other ancillary buildings including a community centre and to provide other services to the community in time of need like funeral services, etc.

Activities and Achievements

This report is intended to provide details of some achievements over the past year.

Essential remedial works to the Masjid building including cyclical maintenance, refurbishment of the Community Centre & Prospect Mill have taken place during the year. Maintenance and service contracts have been renewed for the Heating, Fire Alarm and Intruder Alarm.

Charity Assets

The fixed asset held by the Masjid includes the property for its main use situated at Prospect Street, Bolton, the building at 82 Halliwell Road (Community Centre), Car Park on Progress Street, Prospect Mill on Prospect Street and 97 Eskrick Street, Bolton.

The value included in the Balance Sheet of the Masjid building and the car park, and Community Centre is assessed as per Estates. The value of the Prospect Mill and 97 Eskrick Street comprises of the cost of the land plus all the building costs as at the Balance Sheet date.



Report of the Trustees (continued)

Post balance sheet events

No material post balance sheet events are noted.

Management

The following team of Management Trustees was appointed as of 7 June 2021;

Name	Office
Dr Zuber Ahmed Bagasi	President
Mohammed Muzzammil Ismail	Vice President
Nizamuddeen Kambolia	Secretary
Zahid Gaurya	Vice-Secretary
Fuzeil Yakub Patel	Treasurer
Ajaz Patel	Vice Treasurer

Additionally, a fantastic team of official volunteers with a multi-disciplinary skill-set continue to help daily. The individuals are as follows;

- | | |
|-----------------|-----------------|
| • Assad Nagori | • Nasir Bhaloda |
| • Aziz Mohammed | • Salim Patel |
| • Farid Patel | • Saeed Patel |
| • Farid Asmal | • Siraj Patel |
| • Faisal Rai | • Usman Buksh |
| • Hanif Patel | • Yasin Ibrahim |
| • Moosin Patel | • Yasin Natha |
| • Moobin Patel | |

The Vision of the new Management Trustees

Together, let's make tomorrow better for our Grandparents, Parents, Sons, Daughters & Grandchildren. Alhamdulillah, the following vision is what was presented to the community and despite our term being in its infancy, numerous seeds of our vision have been sown with many more in the pipeline.

Education	Community	Finance
Establishing a higher standard of educations for both males and females.	Making everyone feel welcome regardless of age, race, spiritual affiliations or gender.	Spending and investing where it matters, to benefit the whole community.



Report of the Trustees (continued)

The Long-Term Mill Project (Light Community Hub)

Following the Annual General Meeting in March 2022, it was decided by our members they would like to see a redevelopment of the mill rather than a complete knock-down, thus we are proceeding as per the request of our members.

To date, Four Architects have been appointed and drawn up plans as to how the Light Community Hub will look like. Further consultation sessions with our members will take place before plans are finalised.

A huge thank you to all the donors who have supported the Light Community Hub Project to date as well as general donation.

We would like to thank all of the Enterprise schemes that have raised a massive amount towards the fundraising target. There are yet more events and enterprise schemes planned, so stay tuned! Finally, a huge thank you to our children who kick-started this fundraising with their sponsorship forms over Ramadhan - a true testament that we are working from bottom up.

As the dust has now settled, we are preparing for the next phase for our Long-Term Mill Strategy to bring together everything that we have worked for so far. If everyone is moving forward together, then Allah ensures that success takes care of itself - so far this is what we have all seen and I will endeavour to continue with this vision in sha Allah.

It is important that we collect 70% of the fundraising target before we proceed with the Mill works. This equates to £1,050,000. As such, it is important that everyone who has pledged, transfer the funds as soon as possible. Whilst the material and labour prices are on the rise, we are in a good position to start the works soon so that we are not hit with inflation.



Report of the Trustees (continued)

We would like to take this opportunity to emphasise this is a long-term project which will require patience from all of our members and community.

We must all be united to make this successful and as a community, we can achieve the vision together.

Donations can be made to the following account:

Account name	Masjid-e-Noorul Islam
Sort code	30 91 01
Account Number	01929719

Risk Management

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

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

Reserve Policy and Future Plans

At the year end the Masjid held enough funds to pay for its expenses for the year.

Trustees' Responsibilities

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year that gives a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

- (a) Select suitable accounting policies and apply them consistently
- (b) Make judgements and estimates that are reasonably prudent
- (c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- (d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with Charities Act 1993. 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.

Auditors / Independent Examiners

Under Charity Law it is not a requirement for the accounts to be audited and as such the accounts have not been audited but they have been independently examined by A. Patel & Co. Accountants.

Finally

We would like to take this opportunity to thank all the Members, Volunteers and the Trustees who have played a positive role in the smooth running of the Charity and promoting its cause. We as charity members would like to thank you greatly and may Almighty Allah reward you in this life and the hereafter.

Approved by the Trustees of Masjid-E-Noorul Islam and signed on its behalf by:

Nizamuddeen Kambolia
(Secretary)

Date: 30 October 2023

Dr Zuber Ahmed Bagasi
(President)

Date: 30 October 2023



Independent Examiners Report

To the trustees of Masjid-E-Noorul Islam

I report on the accounts for the year ended 31 December 2020 for Charity Number 1143878, which is set out on pages 8 to 14.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes 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 seek 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - ☒ proper accounting records are kept (in accordance with section 41 of the Act); and
 - ☒ accounts are prepared which agree with the accounting records and comply with accounting requirements of the Act; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 31/10/2023

A. Patel & Co
341 Derby Street
Bolton
BL3 6LR



Statement of Financial Activities for the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
<u>Incoming resources</u>					
Incoming resources from generated funds					
Voluntary Income	3	174,589	443,234	617,823	208,381
Incoming resources from charitable activities	4	91,309	-	91,309	80,485
Total incoming resources		265,898	443,234	709,131	288,866
<u>Resources expended</u>					
Charitable activities	5	159,086	22,651	181,737	171,872
Support costs	6	38,261	-	38,261	41,621
Total resources expended		197,347	22,651	219,998	213,493
Net incoming resources before transfers		68,551	420,582	489,133	75,373
Net movement in funds		68,551	420,582	489,133	75,373
Total funds brought forward		1,809,145	19,917	1,829,062	1,753,689
Total funds carried forward		1,877,696	440,499	2,318,195	1,829,062



Balance sheet as at 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
<u>Fixed assets</u>					
Tangible assets	9	1,545,656	-	1,560,656	1,469,606
		1,545,656		1,545,656	1,469,606
<u>Current assets</u>					
Debtors and Prepayments	10	51,083	-	16,583	16,583
Cash at bank and in hand		347,453	373,828	721,282	342,110
Stock		1,450	-	1,450	1,800
Total current assets		399,986	373,828	773,815	360,493
<u>Creditors: Amounts due falling within one year</u>					
	11	1,275	-	1,275	1,037
Net current assets		398,711	373,828	772,540	359,456
Net assets		1,944,367	373,828	2,318,196	1,829,062
<u>Funds of the charity</u>					
Restricted funds		-	373,828	373,828	19,917
Unrestricted funds		1,944,367	-	1,944,367	1,809,145
Total funds		1,944,367	373,828	2,318,196	1,829,062

Approved by the Trustees of Masjid-E-Noorul Islam and signed on its behalf by:

Nizamuddeen Kambolia
(Secretary)

Date: 30 October 2023

Dr Zuber Ahmed Bagasi
(President)

Date: 30 October 2023



Notes forming part of the financial statements for the year ended 31 December 2022

1. Principal Accounting Policies

(a) Basis of accounting

These accounts have been prepared on the basis of historical cost (except that investments are shown at market value) in accordance with Accounting Standards and with the Charities Act 1993.

(b) Change in basis of accounting

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

(c) Changes to previous accounts

No changes have been made to accounts for previous years.

2. Principal Accounting Policies

Incoming resources

Recognition of incoming resources

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

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

Incoming resources with related expenditure

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

Grants and donations

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

Tax reliefs on donations and gifts

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

Gifts in kind

- Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.
- Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

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

Volunteer help

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

Investment income

This is included in the accounts when receivable.



Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

Investment gains and losses

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

EXPENDITURE AND LIABILITIES

Liability recognition

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

Governance costs

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

Support costs

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

ASSETS

Tangible fixed assets for use by charity

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

Investments

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

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

- Equipment & Furnishings - 15% reducing balance

The freehold properties are valued at historic cost and not depreciated, as the Mosque's and Community Centre's are considered to have a useful life as a building of greater than 50 years and so any depreciation charge is considered immaterial.



Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

3. Voluntary income

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
General donations	123,490	-	123,490	115,758
Covid crisis donation	-	24,121	24,121	49,670
Furlough	-	-	-	5,046
Tax refunds	51,099	-	51,099	16,583
Long-Term mill project	-	419,112	419,112	21,324
Total voluntary income	174,589	443,234	617,823	208,381

4. Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Clothing Bank	210	-	210	420
Rental Income	15,789	-	15,789	6,557
Kitab and other Sales	17,467	-	17,467	8,237
Donations for Food (Niyaz)	8,294	-	8,294	6,478
Madressah Fee	46,123	-	46,123	43,168
Nikhah Fee	600	-	600	905
Funeral & Coffin	2,825	-	2,825	15,020
Solar Electric	-	-	-	-
Total Incoming resources from charitable activities	91,309	-	91,309	80,785

5. Charitable activities

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
External Charity Donations	-	22,651	22,651	51,077
Cost of Shop Sales	9,877	-	9,877	4,367
Utilities & Ground rent	16,009	-	16,009	15,538
Gifts & Prize Purchases	10,714	-	10,714	7,025
Printing and Stationery	708	-	708	-
Wages & PAYE	110,086	-	110,086	85,826
Food (Niyaz) Costs	11,692	-	11,692	8,039
Total charitable activities	159,086	22,651	181,738	171,872



Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

6. Support costs

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Bank charges	127	-	127	-
Insurance	2,677	-	2,677	2,660
Cost of Coffins sold	1,500	-	1,500	15,557
Repairs and Renewals	13,967	-	13,967	6,188
Sundry and Cleaning Expenses	3,817	-	3,817	7,101
Broadband & Telephone	1,173	-	1,173	1,114
Depreciation	15,000	-	15,000	9,000
Total Support costs	38,260	-	38,260	41,620

7. Details of certain items of expenditure

7.1 Trustee expenses

Trustees are not remunerated for their services and there were no out of pocket expenses paid (2021: £nil).

7.2 Fees for the examination of the accounts

The accounts are not being audited this year as it falls below the audit threshold, however the accounts have been independently examined.

8. Paid employees

8.1 Staff costs

	2022 Total £	2021 Total £
Gross wages and salaries	110,086	98,428
Total staff costs	110,086	98,428

8.2 Average number of employees

	2022 Total	2021 Total
Imam	3	3
Support staff	21	15
Average number of employees	24	18



Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

9. Tangible fixed assets

	Notes	Freehold Land & Buildings £	Equipment & Furnishings £	2022 Total £	2021 Total £
Cost					
At 1 January 2022		1,416,740	104,052	1,520,792	1,508,492
Additions		49,001	33,049	82,050	12,300
Disposals		-	-	-	-
At 31 December 2022		1,465,741	137,101	1,602,842	1,520,792
Depreciation					
At 1 January 2022		-	51,186	51,186	42,186
Charge for the year	6	-	15,000	15,000	9,000
Disposals		-	-	-	-
At 31 December 2022		-	66,186	66,186	51,186

Net book value

At 31 December 2022	1,465,741	79,915	1,545,656	1,469,606
At 31 December 2021	1,416,740	49,566	1,466,306	1,462,760

10. Debtors and Prepayments

	2022 Total £	2021 Total £
Debtors	51,000	16,583
Prepayments	-	-
Total Debtors and Prepayments	51,000	16,583

11. Creditors: amounts falling due within one year

	2022 Total £	2021 Total £
Accruals	1,275	1,037

No person or organization holds any security over the assets of the Masjid.

12. Restricted funds

Restricted funds comprise of donations given by the general public for the sole purpose of supporting the poor Muslims as well as the Long-Term Mill Project.