



**Masjid-e-Noorul Islam**  
Prospect Street, Bolton, Lancashire, BL1 3QH

**Report and Financial Statements  
for the Year Ended 31 December 2023**

**Charity no: 1143878**



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### **Legal and administration information**

#### **Trustees**

<b>Name</b>	<b>Office</b>	<b>Appointed</b>	<b>Resigned</b>
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	
Affzel Husen Adam	Vice Treasurer	01/04/2024	
Ajaz Patel	Vice Treasurer	07/06/2021	31/01/2024
Yasin Gulam Abdullah	Holding Trustee	01/11/2021	
Mubarak Patel	Holding Trustee	01/11/2021	
Sabir Farook Patel	Holding Trustee	01/11/2021	
Shokatali Karamali 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 2023.

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 Bareilvis) 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, 97 Eskrick Street and 43 Rushey Fold Lane, 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, 97 Eskrick Street and 43 Rushey Fold Lane 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**

On 29 February 2024, the Charity exchanged contracts for the purchase of a property, located on 43 Rushey Fold Lane, Bolton, BL1 3JW.

#### **Management**

The following team of Management Trustees was effective as at the date of the accounts being approved;

<b>Name</b>	<b>Office</b>
Dr Zuber Ahmed Bagasi	President
Mohammed Muzzammil Ismail	Vice President
Nizamuddeen Kambolia	Secretary
Zahid Gaurya	Vice-Secretary
Fuzeil Yakub Patel	Treasurer
Affzel Husen Adam	Vice Treasurer

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

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

#### **The Vision of the Committee**

Together, let's make tomorrow better for our Grandparents, Parents, Sons, Daughters & Grandchildren.

<b>Education</b>	<b>Community</b>	<b>Finance</b>
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.

On 3<sup>rd</sup> April 2024, by the grace of the Almighty, the local authority, Bolton Council approved our planning application, therefore giving us the green light to commence the work. Further details on the next steps will be released in due course.

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.

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.



**Report of the Trustees (continued)**

**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)

13/02/2025

Dr Zuber Ahmed Bagasi  
(President)



## **Independent Examiners Report**

### **To the trustees of Masjid-E-Noorul Islam**

I report on the accounts for the year ended 31 December 2023 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: 15/02/2025

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



**Statement of Financial Activities for the year ended 31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b><u>Incoming resources</u></b>					
<b><u>Incoming resources from generated funds</u></b>					
Voluntary Income	3	169,620	506,520	676,140	617,823
Incoming resources from charitable activities	4	130,494	-	130,494	91,309
<b>Total incoming resources</b>		<b>300,114</b>	<b>506,520</b>	<b>806,634</b>	<b>709,131</b>
<b><u>Resources expended</u></b>					
Charitable activities	5	233,521	317,056	550,577	181,737
Support costs	6	56,796	-	56,796	38,261
<b>Total resources expended</b>		<b>290,317</b>	<b>317,056</b>	<b>607,373</b>	<b>219,998</b>
<b>Net incoming resources before transfers</b>		<b>9,797</b>	<b>189,464</b>	<b>199,261</b>	<b>489,133</b>
<b>Net movement in funds</b>		<b>9,797</b>	<b>189,464</b>	<b>199,261</b>	<b>489,133</b>
<b>Total funds brought forward</b>		<b>1,944,367</b>	<b>373,828</b>	<b>2,318,196</b>	<b>1,829,062</b>
<b>Total funds carried forward</b>		<b>1,954,164</b>	<b>563,293</b>	<b>2,517,457</b>	<b>2,318,195</b>



**Balance sheet as at 31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b><u>Fixed assets</u></b>					
Tangible assets	9	1,555,354	-	1,555,354	1,545,656
		<b>1,555,354</b>	<b>-</b>	<b>1,555,354</b>	<b>1,545,656</b>
<b><u>Current assets</u></b>					
Debtors and Prepayments	10	66,083	-	66,083	16,583
Cash at bank and in hand		328,599	563,293	891,852	721,282
Stock		4,800	-	4,800	1,450
<b>Total current assets</b>		<b>399,442</b>	<b>563,293</b>	<b>962,735</b>	<b>773,815</b>
<b>Creditors: Amounts due falling within one year</b>	11	<b>632</b>	<b>-</b>	<b>632</b>	<b>1,275</b>
<b>Net current assets</b>		<b>398,810</b>	<b>563,293</b>	<b>962,103</b>	<b>772,540</b>
<b>Net assets</b>		<b>1,594,164</b>	<b>563,293</b>	<b>2,517,457</b>	<b>2,318,196</b>
<b><u>Funds of the charity</u></b>					
Restricted funds		-	563,293	563,293	373,828
Unrestricted funds		1,954,164	-	1,954,164	1,944,367
<b>Total funds</b>		<b>1,954,164</b>	<b>563,293</b>	<b>2,517,457</b>	<b>2,318,196</b>

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

Nizamuddeen Kambolia  
(Secretary)

Dr Zuber Ahmed Bagasi  
(President)

13/02/2025



## **Notes forming part of the financial statements for the year ended 31 December 2023**

### **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 reclaims on donations and gifts**

Incoming resources from tax reclaims 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 2023 (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 2023 (continued)**

**3. Voluntary income**

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
General donations	154,620	-	154,620	123,490
Donations for external charities	-	339,660	339,660	24,121
Tax refunds	15,000	-	15,000	51,099
Long-Term mill project	-	166,860	166,860	419,112
<b>Total voluntary income</b>	<b>169,620</b>	<b>506,520</b>	<b>676,140</b>	<b>617,823</b>

**4. Incoming resources from charitable activities**

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Clothing Bank	-	-	210	210
Rental Income	6,865	-	6,865	15,789
Kitab and other Sales	14,728	-	14,728	17,467
Donations for Food (Niyaz)	12,960	-	12,960	8,294
Madressah Fee	94,117	-	94,117	46,123
Nikhah Fee	575	-	575	600
Funeral & Coffin	1,250	-	1,250	2,825
<b>Total Incoming resources from charitable activities</b>	<b>130,494</b>	<b>-</b>	<b>130,494</b>	<b>91,309</b>

**5. Charitable activities**

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
External Charity Donations	-	317,056	317,056	22,651
Cost of Shop Sales	10,270	-	10,270	9,877
Utilities & Ground rent	22,202	-	22,202	16,009
Gifts & Prize Purchases	10,232	-	10,232	10,714
Printing and Stationery	674	-	674	708
Wages & PAYE	167,782	-	167,782	110,086
Food (Niyaz) Costs	22,404	-	22,404	11,692
<b>Total charitable activities</b>	<b>233,521</b>	<b>317,056</b>	<b>550,577</b>	<b>181,738</b>



**Notes forming part of the financial statements for the year ended 31 December 2023 (continued)**

**6. Support costs**

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Bank charges	168	-	168	127
Insurance	2,761	-	2,761	2,677
Legal costs	8,794	-	8,794	-
Cost of Coffins sold	850	-	850	1,500
Repairs and Renewals	12,127	-	12,127	13,967
Sundry and Cleaning Expenses	14,205	-	14,205	3,817
Broadband & Telephone	1,890	-	1,890	1,173
Depreciation	16,000	-	16,000	15,000
<b>Total Support costs</b>	<b>56,796</b>	<b>-</b>	<b>56,796</b>	<b>38,260</b>

**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**

	2023 Total £	2022 Total £
Gross wages and salaries	167,782	110,086
<b>Total staff costs</b>	<b>167,782</b>	<b>110,086</b>

**8.2 Average number of employees**

	2023 Total	2022 Total
Imam	5	3
Support staff	25	21
<b>Average number of employees</b>	<b>30</b>	<b>24</b>



Notes forming part of the financial statements for the year ended 31 December 2023 (continued)

9. Tangible fixed assets

Notes	Freehold Land & Buildings £	Equipment & Furnishings £	2023 Total £	2022 Total £
<b>Cost</b>				
At 1 January 2023	1,465,741	137,101	1,602,842	1,520,792
Additions	25,698	9,000	34,698	82,050
Disposals	-	-	-	-
At 31 December 2023	1,491,440	146,101	1,637,541	1,602,842
<b>Depreciation</b>				
At 1 January 2023	-	66,186	66,186	51,186
Charge for the year 6	-	16,000	16,000	15,000
Disposals	-	-	-	-
At 31 December 2023	-	82,186	82,186	66,186
<b>Net book value</b>				
At 31 December 2023	1,491,440	63,915	1,555,355	1,545,656
At 31 December 2022	1,465,741	79,915	1,545,656	1,469,606

10. Debtors and Prepayments

	2023 Total £	2022 Total £
Debtors	66,083	51,000
Prepayments	-	-
<b>Total Debtors and Prepayments</b>	<b>66,083</b>	<b>51,000</b>

11. Creditors: amounts falling due within one year

	2023 Total £	2022 Total £
Accruals	632	1,275

No person or organisation 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.

