

Registered charity number
1148918

Rochdale Council of Mosque

Report and Accounts

31 March 2023

Rochdale Council of Mosque
Report and accounts
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Rochdale Council of Mosque Company Information

Chair

Tahir Mahmood

Trustees

Hafiz Abdul Malik

Maulana Irfan Chisti

Mushtaq Ahmed

Dobir Miah

Zahir Ihsan

Shaukat Ali

Athar Mahmood

Mohammed Zaman

Imran Khan

Mohammed Tawhid

Mohammed Athar

Ansar Mahmood

Hafuz Ali Asghar

Shaukat Ali

Muhammad Saeed Ansari

Talib Khan

Khalid Mahmood Chaudhry

Accountants

Sattar & Co

95 Oldham Road

Rochdale

Lancashire

OL16 5QR

Bankers

Lloyds Bank

Registered office

Rochdale Council of Mosques

PO Box 497

Rochdale

Lancashire

OL16 9AT

Charity registered number

1148918

Rochdale Council of Mosques

Trustees Report

For The Year Ending 31 March 2023

The trustees of Rochdale Council of Mosques (RCM) present their report along with the financial statement for the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 5 and comply with the charity's constitution and applicable law.

Constitution and charitable objects

The charity is registered with The Charity Commissioners under charity number 1148918 in 2012. The objects of the RCM shall be primarily for the benefit of the residents of Rochdale borough thereof by the advancement of the Islamic religion for the benefit of the public to the promotion of religious harmony within the borough of Rochdale, and the understanding of the Islamic religion, particularly but not exclusively by encouraging the establishing and maintenance of Mosques and pursuing the improved delivery of their services to the public, the promotion of racial and religious harmony between Muslims and non-Muslims in order to foster mutual understanding and tolerance.

Furthermore, RCM promotes such other charitable purposes particular for the benefit of the Muslim Community as the trustees think fit.

The Trustees are elected at the Annual General Meeting.

Principle policies to achieve objectives

The trustees shall raise and promote issues to the statutory authority bodies and any other organisation necessary in order to advance and achieve the objectives of the charity.

Activities and Achievements

During the year RCM commenced on the planning work with key objectives of developing partnership working, governance, community engagement and support.

RCM has now established a regular meeting schedule at strategic level with both the Police and Local Authority. The meeting is structured and has standing agenda items of community update, community tension monitoring, community issues, burial services, safeguarding, and training. RCM in partnership with SACRE produced Ramadan guidance for all schools, which was adopted and circulated by the local authority. We have worked closely with the Rochdale Safeguarding Children's Partnership and Adult Board in developing the Honour Based Abuse and Forced Marriage policy.

Our governance has been streamlined, through structured monthly meeting with both trustees and the Mosque representatives. A library of policies has been developed for all Mosques, to ensure a common standard across all Mosques.

Engagement activities have been held across all Mosques, consisting of; local consultation on the new Local Care Organisation, Training and awareness on Domestic Abuse, First Aid and drug misuse. Support has been delivered to several Mosques who have identified inequality issues at schools around Ramadan.

RCM has hosted events in the wider community around Hate Crime awareness, Remembering Srebrenica, Islamic awareness, Community Iftar (Opening of the fast) at

Rochdale football ground, charity fundraising and developing, printing and distribution of dealing with Muslim deaths booklet.

During the year, RCM and its members responded to the call to help victims of the catastrophic earthquake in Turkey and the floods in Pakistan. Our members and their congregation donated generously to this appeal which resulted in £62506 collected in total. The trustees, after careful consideration, selected the UK registered charities to help the victims of this disaster

Throughout the year the charity made steady progress in achieving the objectives highlighted above.

Charity Assets

The assets of the charity consist of the equipment used by the officers.

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 charity held enough funds or provision for funds to pay for its expenses for the year. The charity is constantly looking at other grants to employ more people for specific projects to help deliver its objectives.

Report of the Trustees

For The Year Ending 31 March 2023

Statement of the Trustees' Financial 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 Rochdale Council of Mosques and its incoming resources and application of resources of the charity for the period. In preparing the financial statements, the trustees are required:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in Charities SORP
- Make judgements and estimates that are reasonably prudent
- State whether applicable accounting standard have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that The Rochdale Council of Mosques will continue in business.

The Trustees are responsible for keeping sufficient 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 the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitutions. 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

Approved by the Trustees of Rochdale Council of Mosques.

Rochdale Council of Mosque Accountants' Report

Accountants' report to the directors of Rochdale Council of Mosque

You consider that the company is exempt from an audit for the year ended 31 March 2023. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Sattar & Co
Financial Forensic Accountants

95 Oldham Road
Rochdale
Lancashire
OL16 5QR

6 October 2023

**Rochdale Council of Mosque
Statement of Financial Activities
for the year ended 31 March 2023**

	2023 £	2022 £
Gross incoming resources	18,958	3,995
Costs of charitable activities	(18,404)	(19,240)
Operating profit/(loss)	<u>554</u>	<u>(15,245)</u>
Interest receivable	-	4
Net incoming resources	<u>554</u>	<u>(15,241)</u>
	-	-
Net movement in funds	<u>554</u>	<u>(15,241)</u>
Total funds brought forward	<u>39,541</u>	<u>29,389</u>
Total funds carried forward	<u>24,854</u>	<u>24,300</u>

Rochdale Council of Mosque
Registered number:
Abridged Balance Sheet
as at 31 March 2023

1148918

	2023	2022
	£	£
Fixed assets		
Tangible assets	1	1
Current assets		
Cash at Bank	25,353	24,799
Net current assets	25,353	24,799
Total assets less current liabilities	25,354	24,800
Creditors: amounts falling due after more than one year	(500)	(500)
Net assets	<u>24,854</u>	<u>24,300</u>
Capital and reserves		
Unrestricted revenue accumulated funds	24,854	24,300
Total charity' funds	<u>24,854</u>	<u>24,300</u>

Tahir Mahmood
Trustee
Approved by the board on 6 October 2023

**Rochdale Council of Mosque
Notes to the Abridged Accounts
for the year ended 31 March 2023**

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) (The SORP) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE. the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid. Incoming resources are accounted for on a receivable basis.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

**Rochdale Council of Mosque
Notes to the Abridged Accounts
for the year ended 31 March 2023**

Unrealised and realised gains

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into.

Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

**Rochdale Council of Mosque
Notes to the Abridged Accounts
for the year ended 31 March 2023**

2 Employees	2023 Number	2022 Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

3 Tangible fixed assets	Total £
Cost	
At 1 April 2022	<u>1</u>
At 31 March 2023	<u>1</u>
Depreciation	
At 31 March 2023	<u>-</u>
Net book value	
At 31 March 2023	<u>1</u>
At 31 March 2022	<u>1</u>

4 Other information

Rochdale Council of Mosque is a register charity in England. Its registered office is:

Rochdale Council of Mosque
PO Box 497
Rochdale
Lancashire
OL16 9AT

Rochdale Council of Mosque
Detailed profit and loss account
for the year ended 31 March 2023

This schedule does not form part of the statutory accounts

	2023	2022
	£	£
Total incoming resources	81,464	3,995
Donation	(62,506)	-
Gross profit	18,958	3,995
Costs of charitable activities	(18,404)	(19,240)
Net funds/(loss)	554	(15,245)
Gain on revaluation of investments	-	-
Interest receivable	-	4
Net/(net) funds	554	(15,241)

Rochdale Council of Mosque
Detailed profit and loss account
for the year ended 31 March 2023

This schedule does not form part of the statutory accounts

	2023 £	2022 £
Total incoming resources		
Total incoming resources	<u>81,464</u>	<u>3,995</u>
Donation		
Support costs for grants paid	<u>62,506</u>	<u>-</u>
Administrative expenses		
Employee costs:		
Staff training and welfare	-	360
	<u>-</u>	<u>360</u>
General administrative expenses:		
Telephone and internet	112	161
Stationery and printing	4,428	-
Equipment expensed	-	669
IT	580	-
Sundry expenses	170	150
	<u>5,290</u>	<u>980</u>
Legal and professional costs:		
Accountancy fees	250	500
Advertising and PR	864	-
Other legal and professional	12,000	17,400
	<u>13,114</u>	<u>17,900</u>
	<u>18,404</u>	<u>19,240</u>

Rochdale Council of Mosque
Detailed balance sheet
as at 31 March 2023

This schedule does not form part of the statutory accounts

Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2022	1
At 31 March 2023	<u>1</u>
Depreciation	
At 31 March 2023	<u>-</u>
Net book value	
At 31 March 2023	<u>1</u>
At 31 March 2022	<u>1</u>

Creditors: amounts falling due after one year

	2023 £	2022 £
Other creditors	<u>500</u>	<u>500</u>