

**MECCA MOSQUE
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

Qayyum & Zain Limited
Chartered Certified Accountants
6-10 High Street
Bolton
Lancashire
BL3 6TA

Mecca Mosque Contents

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Mecca Mosque

Trustees' Report For The Year Ended 31 May 2025

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

Objectives and Activities

Aims and Objectives

Five times daily prayers. Friday congregation & Idd festive prayers. Funeral prayers. Part-time religious education for children. Lectures on Islam for young & elderly.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Reference and Administrative Details

Trustees

Mr Shahnawaz Khan - Chair
Mr Najamul Hussain - Trustee
Mr Nisar Ahmed - Trustee
Mr Farhad Anwar Khan - Trustee

Charity Number

515359

Principal Address

110 Grecian Crescent
Bolton
BL3 6QU

Independent Examiner

Asad Qayyum Chartered Certified Accountants
Qayyum & Zain Limited
Chartered Certified Accountants
6-10 High Street
Bolton
Lancashire
BL3 6TA

Bankers

NatWest Bank Plc
24 Deansgate
Bolton

**Mecca Mosque
Trustees' Report (continued)
For The Year Ended 31 May 2025**

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.

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.

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

Mr Shah Nawaz Khan

Trustee
24/03/2026

Mecca Mosque
Independent Examiner's Report to the Trustees of Mecca Mosque
For The Year Ended 31 May 2025

I report to the trustees on my examination of the accounts of Mecca Mosque (the Trust) for the year ended 31 May 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 Association of Chartered Certified Accountants, 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.

Asad Qayyum Chartered Certified Accountants
24/03/2026
6-10 High Street
Bolton
Lancashire
BL3 6TA

**Mecca Mosque
Statement of Financial Activities
For The Year Ended 31 May 2025**

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	508,260	663,746
Charitable activities:			
		47,826	37,393
Investments	4	8,600	12,355
		<u>564,686</u>	<u>713,494</u>
EXPENDITURE ON:			
Raising funds	6	1	-
Charitable activities:	6		
		(151,210)	(157,425)
		<u>(151,209)</u>	<u>(157,425)</u>
NET INCOME		413,477	556,069
		<u>413,477</u>	<u>556,069</u>
NET MOVEMENT IN FUNDS		413,477	556,069
RECONCILIATION OF FUNDS:			
Total funds brought forward		2,685,402	2,129,232
TOTAL FUNDS CARRIED FORWARD	11	<u><u>3,098,879</u></u>	<u><u>2,685,301</u></u>

The notes on pages 7 to 11 form part of these financial statements.

**Mecca Mosque
Statement of Financial Position
As At 31 May 2025**

		2025	2024
		Unrestricted	Total
	Notes	funds	funds
		£	£
FIXED ASSETS			
Tangible Assets	9	2,838,849	2,460,715
Investment Properties	10	12,750	12,750
		<u>2,851,599</u>	<u>2,473,465</u>
CURRENT ASSETS			
Cash at bank and in hand		247,280	211,926
		<u>247,280</u>	<u>211,926</u>
Creditors: Amounts Falling Due Within One Year		-	(90)
NET CURRENT ASSETS (LIABILITIES)		<u>247,280</u>	<u>211,836</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,098,879</u>	<u>2,685,301</u>
NET ASSETS		<u>3,098,879</u>	<u>2,685,301</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		3,098,879	2,685,301
TOTAL FUNDS	11	<u>3,098,879</u>	<u>2,685,301</u>

On behalf of the board

Mr Shahnawaz Khan

Trustee

24/03/2026

The notes on pages 7 to 11 form part of these financial statements.

**Mecca Mosque
Statement of Cash Flows
For The Year Ended 31 May 2025**

		2025	2024
	Notes	£	£
Cash flows from operating activities			
Net cash generated from operations	1	407,169	545,216
Net cash generated from operating activities		<u>407,169</u>	<u>545,216</u>
Cash flows from investing activities			
Purchase of tangible assets		(380,516)	(1,530,916)
Rents received from investment properties		8,600	12,355
Net cash used in investing activities		<u>(371,916)</u>	<u>(1,518,561)</u>
Increase/(decrease) in cash and cash equivalents		<u>35,253</u>	<u>(973,345)</u>
Cash and cash equivalents at beginning of year	2	211,926	-
Cash and cash equivalents at end of year	2	<u><u>247,179</u></u>	<u><u>(973,345)</u></u>

Mecca Mosque
Notes to the Statement of Cash Flows
For The Year Ended 31 May 2025

1. Reconciliation of income to cash generated from operations

	2025	2024
	£	£
Net income	413,477	556,069
<i>Adjustments for:</i>		
Income from investments	(8,600)	(12,355)
Depreciation of tangible assets	2,382	1,412
<i>Movements in working capital:</i>		
(Decrease)/increase in trade and other creditors	(90)	90
Net cash generated from operations	<u>407,169</u>	<u>545,216</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>247,280</u>	<u>211,926</u>

3. Analysis of changes in net funds

	As at 1 June 2024	Cash flows	As at 31 May 2025
	£	£	£
Cash at bank and in hand	<u>211,926</u>	<u>35,354</u>	<u>247,280</u>

Mecca Mosque

Notes to the Financial Statements

For The Year Ended 31 May 2025

1. General Information

Mecca Mosque is a charitable incorporated organisation registered with the Charity Commission, registered charity number 515359. The principal address is 110 Grecian Crescent, Bolton, BL3 6QU.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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.

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

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose. Restricted funds are to be used for specific purposes as laid down by the donor. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Incoming Resources

All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind Donated for distribution are included at valuation and recognized as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of an impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.

2.4. Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregates all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.

2.5. 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	No depreciation provided
Fixtures & Fittings	25% reducing balance

2.6. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the statement of financial activities.

2.7. 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.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	460,826	615,463
Member subscriptions and sponsorships	47,434	48,283
	<u>508,260</u>	<u>663,746</u>

Mecca Mosque
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

4. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Rents received from investment properties	8,600	12,355

5. Net Income/(Expenditure)

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

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	2,382	1,412

6. Analysis of Expenditure

			2025
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Raising funds	-	(1)	(1)
	11,744	139,466	151,210
	11,744	139,465	151,209

			2024
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
	5,368	152,057	157,425

7. Support Costs

			2025
	Raising funds		Total
	£	£	£
Employee costs	-	70,441	70,441
Premises expenses	-	46,135	46,135
General administration	(1)	20,508	20,507
Depreciation	-	2,382	2,382
	(1)	139,466	139,465

Mecca Mosque
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

	2024
	£
Employee costs	53,801
Premises expenses	23,111
General administration	73,733
Depreciation	1,412
	<u>152,057</u>

8. Average Number of Employees

Average number of employees during the year was: 5 (2024: 5)

9. Tangible Assets

	Land & Property Freehold	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 June 2024	2,456,878	52,850	2,509,728
Additions	374,827	5,689	380,516
As at 31 May 2025	<u>2,831,705</u>	<u>58,539</u>	<u>2,890,244</u>
Depreciation			
As at 1 June 2024	-	49,013	49,013
Provided during the period	-	2,382	2,382
As at 31 May 2025	<u>-</u>	<u>51,395</u>	<u>51,395</u>
Net Book Value			
As at 31 May 2025	<u>2,831,705</u>	<u>7,144</u>	<u>2,838,849</u>
As at 1 June 2024	<u>2,456,878</u>	<u>3,837</u>	<u>2,460,715</u>

10. Investment Property

	2025
	£
Fair Value	
As at 1 June 2024 and 31 May 2025	<u>12,750</u>

Mecca Mosque
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

11. Movement in Funds

	As at 1 June 2024	Income	Expenditure	As at 31 May 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	2,685,402	564,686	(151,209)	3,098,879
Total funds	<u>2,685,402</u>	<u>564,686</u>	<u>(151,209)</u>	<u>3,098,879</u>

	As at 1 June 2023	Income	Expenditure	As at 31 May 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	2,129,232	713,494	(157,425)	2,685,301
Total funds	<u>2,129,232</u>	<u>713,494</u>	<u>(157,425)</u>	<u>2,685,301</u>

12. Related Party Disclosures

No related party transactions.

Mecca Mosque
Detailed Statement of Financial Activities
For The Year Ended 31 May 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	137,817	81,103
New Mosque Collection	323,009	534,360
Membership fees	47,434	48,283
	<u>508,260</u>	<u>663,746</u>
Charitable Activities:		
Education - Madressah fees	35,325	22,137
Other income - Nikah fees, Hall Hire etc	12,501	15,256
	<u>47,826</u>	<u>37,393</u>
Investments		
Rental income from investment property	8,600	12,355
	<u>8,600</u>	<u>12,355</u>
	<u>564,686</u>	<u>713,494</u>
EXPENDITURE ON:		
Raising funds		
Sundry expenses	1	-
	<u>1</u>	<u>-</u>
Charitable Activities:		
Purchases - Funeral boxes etc	(2,805)	(875)
Purchases - Functions & Jalsa Costs	(7,877)	(4,040)
Purchases - Educational Material	(1,062)	(453)
Wages and salaries	-	(53,801)
Self-employed Imams & teachers costs	(70,441)	-
Light and heat	(22,800)	(7,171)
Water rates	(2,694)	(3,023)
Repairs and maintenance	(11,632)	(6,108)
Cleaning	(9,009)	(6,809)
Hire and leasing of plant, equipment and vehicles	-	(1,350)
Insurance	(2,814)	(2,441)
Printing, postage and stationery	(1,262)	(628)
Telecommunications	(653)	(645)
Professional fees	(250)	(67,735)
Subscriptions - Radio Licence	(250)	-
Bank charges	(735)	-
Weston House bank ac - transferred balance	(14,438)	-
Sundry expenses	(106)	(934)
Depreciation of fixtures and fittings	(2,382)	(1,412)
	<u>(151,210)</u>	<u>(157,425)</u>
	<u>(151,209)</u>	<u>(157,425)</u>
NET INCOME	<u>413,477</u>	<u>556,069</u>

Mecca Mosque
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 May 2025
