

**ROTHERHAM MOSQUE**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**CHARITY NUMBER 505942**

**ROTHERHAM MOSQUE**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**TRUSTEES:**

Mr. Ghulam Yasseen  
Mr. Mohammed Akram  
Mr. Mohammed Afzal  
Mr. Mohammed Siddiq

**REGISTERED OFFICE:**

24 Broom Road  
Rotherham  
South Yorkshire  
S60 2TA

**CHARITY NUMBER:**

505942

**ACCOUNTANTS:**

Smart Accounting Ltd  
1 Ronald Road  
Darnall  
Sheffield  
S9 4RH

**BANKERS:**

Yorkshire Bank  
1 Frederick Street  
Rotherham  
South Yorkshire  
S60 1QP

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**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**ROTHERHAM MOSQUE**  
**CHARITY NUMBER 505942**

24 Broom Road  
Rotherham  
South Yorkshire  
S60 2TA

**TRUSTEES**

**OFFICE**

Mr. Mohammed Afzal	
Mr. Mohammed Akram	
Mr. Ghulam Yasseen	Secretary
Mr. Mohammed Siddiq	

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Type of governing document	Memorandum and Articles of Association
How the charity is constituted	Memorandum and Articles of Association
Trustees Selection Method	Voting

**Objectives and activities**

The Rotherham Mosque is constituted by memorandum and Articles of Association under the charity no 505942.

The objectives of the trust are to deliver Mosque services for the benefit and use of the Muslim Pakistani / Kashmiri Community of Rotherham including:

- To establish, Operate and maintain Masjid(s) for the performance of congregational and other prayers and religious rites and activities.
- To establish, Operate and maintain institutions for the dissemination of Islamic or what is deemed as a corollary to Islamic teaching, training and education to young people, elderly people, people with disabilities and individuals from an ethnic minority background.
- The provision of opportunities for communities to use the Mosque facilities to deliver faith activities.
- To co-operate with other institutions having similar aims and objectives and affiliations.
- To undertake any other religious and educational purposes of a charitable nature as the Trustees may from time to time determine.

**Organisation**

The trustees who have served during the year and since the year end are set out on page 1. Trustees are appointed by the board of trustees by the majority vote. They will serve as a trustee until they resign or removed from the board by majority vote. Trustees meet regularly as and when required to discuss any project or general progress.

**Income Generation**

Income was generated by the Local Muslim community to promote the objective.

### **Risk Management**

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirms that systems have been established to enable regular reports to be produced so that any necessary steps can be taken to lessen those risks.

### **Financial review**

Charity does not have any specific policy to maintain reserve funds. It will call at local community to donate funds when charity is short of funds and needs money for any specific project.

### **Declaration**

Signed on behalf of charity's trustees



### **Signature**

Full name

Mr. Ghulam Yasseen

Position

Trustee

Date

14/09/2023

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF ROTHERHAM MOSQUE**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
**CHARITY NUMBER 505942**

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We report on the accounts of ROTHERHAM MOSQUE for the year ended 31 December 2022, which are set out on pages 5 to 10.

**Respective responsibilities of 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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Direction given by the Charity Commission (under section 145(5)(b) of the 2011 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 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 explanation from the 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**

In connection with our examination, no matter has come to our attention (other than that disclosed below\*)

(1) Which gives us reasonable cause to believe that in, any material respect, the requirements:

- to keep Proper accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date

14-09-2023

Name:

Abdul Rashid

Abdul Rashid

Relevant Professional qualifications or body:

Chartered Certified Accountants

Address:

1 Ronald Road Sheffield S9 4RH

**ROTHERHAM MOSQUE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

		2022			2021
		£	£	£	£
		<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b><u>INCOMING RESOURCES</u></b>					
Donations:	2	81,560	-	81,560	76,097
Interest received		107		107	8
Activities in furtherance of the charity's objective:					
Activities for generating funds:					
		<u>81,666</u>	<u>-</u>	<u>81,666</u>	<u>76,105</u>
<b><u>RESOURCES EXPENDED</u></b>					
Cost of generating funds:					
Charitable expenditure :	5	0	-	-	
Cost of activities in furtherance of the charity's objective:					
Establishment and education.	5	42,910	-	42,910	35,751
Management and administration.	5	823	-	823	-
<b>Total resources expended</b>		<u>43,732</u>	<u>-</u>	<u>43,732</u>	<u>35,751</u>
<b>NET INCOMING RESOURCES</b>	<b>6</b>	<u>37,934</u>	<u>-</u>	<u>37,934</u>	<u>40,353</u>
<b><u>NET MOVEMENT IN FUNDS</u></b>					
Funds balances B/fwd at 01/01/2022		<u>629,898</u>	<u>-</u>	<u>629,898</u>	<u>589,545</u>
Funds balances C/fwd at 31/12/2022		<u>667,832</u>	<u>-</u>	<u>667,832</u>	<u>629,898</u>

All incoming resources and resources expended derive from containing activities.

**ROTHERHAM MOSQUE**  
**CHARITY BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

		2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	7	561,485	561,485
 <b>CURRENT ASSETS</b>			
Cash at bank & in hand		106,912	71,760
		<u>668,397</u>	<u>633,245</u>
 <b>CREDITORS</b>			
Amounts falling due within one year	8	565	346
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>667,832</u>	<u>632,898</u>
 <b>CREDITORS</b>			
Amounts falling due after more than one year	9	0	3,000
<b>NET ASSETS OVER LIABILITIES</b>		<u><u>667,832</u></u>	<u><u>£629,898</u></u>
 <b>FUNDS ACCOUNT:</b>			
<b>UNRESTRICTED FUNDS</b>		<u><u>£667,832</u></u>	<u><u>£629,898</u></u>

Approved by the Board of Trustees:



Mr. Ghulam Yasseen      Trustee

**ROTHERHAM MOSQUE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. ACCOUNTING POLICIES**

**(a) Basis of preparation**

The financial statements have been prepared on basis of historic cost ( except that investments are shown at market value) in accordance with:  
Accounting and Reporting by Charities-Statement of Recommended Practice (SORP 2005).  
With accounting standards and with the Charities Act 2011.

**(b) Charity status**

The charity is governed by trust deed. The trustees are named on page 1.

**(c) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**(d) Restricted funds**

These are to be used for specific purposes as laid down by the donor- Expenditure that meets these criteria is charged to fund, together with a fair allocation of management and support cost.

**(e) Incoming resources**

All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be qualified with reasonable accuracy.

**(f) Resources expended**

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

**(g) Tangible fixed assets and depreciation**

Tangible fixed assets costing more than £100 are capitalised and included at cost including any incidental expenses of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Land and Building	0 %	on cost
Fixture and Fitting	10%	on net book value

**2. DONATIONS**

<b>2022</b>	<b>2021</b>
<u>81,560</u>	<u>76,097</u>

Donations include general donations and collection made on Friday, Eid and during Ramadan month from people attending mosque.

**3. Charity owned a property sometime ago, which is sold to buy new property for the Mosque.**

	2022			2021
	£	£	£	£
	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>	<u>TOTAL</u>
Children's' parents regular monthly donations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**ROTHERHAM MOSQUE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**5. TOTAL RESOURCES EXPENDED**

	<b><u>UNRESTRICTED</u></b>	<b><u>RESTRICTED</u></b>	<b><u>TOTAL</u></b>	<b><u>TOTAL</u></b>
	<b>£</b>	<b>£</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
			<b>£</b>	<b>£</b>
<b>Establishment and Education</b>				
Water rates	760	-	760	622
Light and heat	12,019	-	12,019	5,517
Telephone and stationary	381	-	381	752
Staff & Teaching costs	24,031	-	24,031	22,490
Repairs & renewals	2,784	-	2,784	3,801
Building Insurance	2,435	-	2,435	2,168.0
Accountancy	500	-	500	400.0
Professional & Legal Fees		-	-	-
	<u>42,910</u>	<u>-</u>	<u>42,910</u>	<u>35,751</u>
<b>Management and Administration</b>				
Bank charges	1	-	1	
Sundry & cleaning	821	-	821	0
	<u>823</u>	<u>-</u>	<u>823</u>	<u>0</u>
<b>Total resources expended</b>	<u>43,732</u>	<u>-</u>	<u>43,732</u>	<u>35,751</u>

**6. NET INCOMING REOURCES FOR THE YEAR**

<b>This is after charging:</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
Depreciation	<u>                    </u>	<u>                    </u>

**ROTHERHAM MOSQUE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**6. STAFF COSTS AND NUMBERS**

Staff costs were as follows:	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
Wages and Teaching Cost	23,275	21,835
Social Security costs	314	741
Pension	756	655
	<u>24,345</u>	<u>23,231</u>

Staff numbers were as follows:	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
Teaching and traing	<u>2</u>	<u>2</u>

**7. TANGIBLE FIXED ASSETS**

	New Mosque Buildings	Total
	£	£
<b>COST</b>		
As at 1st January 2022	561,485	561,485
Additions new mosque building.	0	-
At 31st December 2022	<u>561,485</u>	<u>561,485</u>
<b>DEPRECIATION</b>		
As at 1st January 2022	-	-
At 31st December 2022	<u>-</u>	<u>-</u>
<b>NET BOOK VALUE</b>		
At 31st December 2022	<u>561,485</u>	<u>561,485</u>
As AT 3st December 2021	<u>561,485</u>	<u>561,485</u>

**ROTHERHAM MOSQUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**8. DEBTORS**

<u>2022</u>	<u>2021</u>
£	£
Nil	Nil

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<u>2022</u>	<u>2021</u>
	£	£
Taxation and social security costs	0	89
Accountancy	500	200
Pension	65	57
	<u>565</u>	<u>346</u>

**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<u>2022</u>	<u>2021</u>
	£	£
Interest free loans (repayable on demand)	<u>0</u>	<u>3,000</u>