

**Daubhill Muslim Society**  
2-14 Randal Street, Bolton, Lancashire.  
BL3 4AG

Report and Financial Statements  
for the Year Ended: 31 March 2021

Charity no: 702789

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## Legal and administration information

### Other Names

Al-Rahman Masjid  
Madrassah Rahmaniyyah  
Olive Garden Nursery

### Holding Trustees

Vali M Kola  
Ikbal Raja  
Yusuf Mangera (Resigned Aug 2020)  
Ali Adam  
Mohammed Patel (Resigned July 2020)  
Tahir Patel

### Trustees

Name	Office
Yunus Adam	President
Iqbal Pandor	Secretary (Resigned Sept 2020)
Ayub Adam	Vice President
Hanif Mahmmed	Vice Secretary (Resigned Sept 2020)
Iqbal Yakub Patel	Financial Secretary
Shaukat Patel	
Abdullah Patel	
Sabbir Mangera	
Rashid Jangharia	
Elias Taylor	
Mahmed Kayee	

(Resigned Aug 2020)

### Independent Examiner

Mr. E. Mohamed - A. Patel & Co.  
341 Derby Street, Bolton, BL3 6LR

### Bankers

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

### Solicitors

ADK Law Solicitors, 54 St. Georges Road, Bolton. BL1 2DD

## **Assalamaulaikum Warahmatullahi Wabarakatu**

The trustees have pleasure in presenting their report for the year ended 31 March 2021. This report is prepared in accordance with the Statement of Recommended Practice - Accounting and reporting by the Charities and complies with applicable law.

Since our last AGM, the Society has continued to make steady progress by the grace of the Almighty Allah. Once again it is our pleasure and honour to report to all the members that our society is in excellent shape. Most important of all our Society has been immeasurably helped and guided by the Grace and indeed mercy of the Almighty Allah and without his favour and his wish, man is incapable of achieving anything.

### **Status and administration**

The charity is constituted under a 1992 constitution and registered with The Charity Commissioners under charity number 702789. The constitution has been amended in subsequent years, the latest amendment being this year 2010 approved at the SGM. The Trustees are elected at the Annual General Meeting.

### **Charity objects**

The object of the charity is to advance the Islamic Religion, including the education of Muslim children, to relieve Muslims in condition of need, hardship or distress and to promote good race relations between persons of different racial groups generally and particularly between racial groups professing the Muslim faith and all other inhabitants of the Daubhill and its neighbouring areas. There have been no changes in the objectives since the last annual report.

### **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**

The Charity is entirely run by volunteers. Members nominate their volunteer their services to take up office as Executive Committee members and Trustees and are duly elected at the AGM to serve the one-year period. The Executive Committee then elect the Office Bearers namely the Secretary, Vice Secretary, President Vice President, Treasurer and Financial Secretary who may serve in office for a maximum period of two years if they are re-elected at the AGM.

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

Essential remedial works to the Masjid and Madrassah building including cyclical maintenance, Electrical Inspection in the Masjid has been carried out also.

Fire Alarm Testing has been reviewed and carried out by Teachers & Students

Maintenance and Service Contracts has also been renewed for the Lift, Heating,

As well as the Fire Alarm and Intruder Alarm.

General repairs also carried out in both buildings.

Re furnished the settings at Olive Tree Garden Nursery; as well as the general maintenance for the building.

Currently our intake of Students in Masjid & Madrassa is 380.

Due to lockdown we have not held a graduation ceremony, all being well we will hold one once lockdown eases in the future.

The Nursery is operating at full capacity as a full day Nursery.

Finally, Masjid Extension plans is well & truly underway just on final stages before being submitted to Bolton Council.

Please all pray & make Generous Dua's for acceptance, working with first with the sole intention / pleasure for our Almighty to guide us and to have patience with us all.

May our Almighty accept our Khidmat for the Masjid Madressa & to forgive us our shortcomings to work together with Ikhlās sincerity & Unity for the betterment of our Idaara as a whole...  
Allah Humma Ameen

### **Charity Assets**

The fixed asset held by the society includes the property for its main use situated at 2 - 14 Randal Street, Bolton, the building at 1 Randal Street and the Car Park on Randal Street which was built in 1998.

The principal property at 2-14 Randal Street comprises of the Masjid and facilities for the Islamic education of the children and was built in 1992.

The building at 1 Randal Street accommodates the Girls Madrassah, State registered Islamic Nursery and space for community-based learning programmes.

The value included in the Balance Sheet of the Masjid building and the car park comprises of the cost of the land plus the building costs and improvements. The value of the Community Centre and Girls Madrassah comprises of the cost of the land plus all the building costs as at the Balance Sheet date.

### **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 society held enough funds to pay for its expenses for the year.

Now that the society has paid off all its loans, the society has started building its reserves in order to have enough funds for the third and final stage of the new development project which is the expansion of the current Masjid building. The expansion of the Masjid building cannot commence until there are enough funds in the bank account to finance at least 65% of the project cost.

### **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.

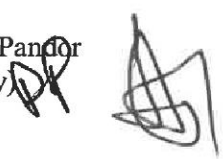
#### **FINALLY, ...**

We would like to take this opportunity to thank all the Members, Volunteers and the Majority of Trustees who have played a positive role in the smooth running of the Society and promoting its cause. We as society members would like to thank you greatly and may Almighty Allah reward you in this life and the hereafter. However, for the hand full of Trustees who did not play a useful role during the year, we urge them to unite and contribute for the benefit of the Society specially to engage with our younger generations in welcoming them onto the Committees.

**Aamin Summa Aamin.  
Wassalam**

Approved by the Trustees of Daubhill Muslim Society and signed on its behalf by:

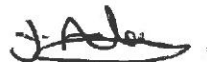
Mr Iqbal Pandor  
(Secretary)



Date:

11<sup>th</sup> Jan 2022

Mr Yunus Adam  
(President)



# Independent Examiners Report

## To the trustees of Daubhill Muslim Society

I report on the accounts for the year ended 31 March 2021 for Charity Number 702789, 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

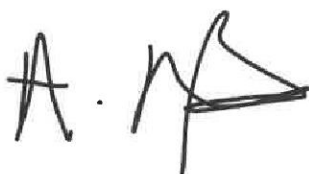
In the course of my examination, no matter has come to my attention:

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:

11/01/2022

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

## Statement of Financial Activities for the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted income funds £	2021 Total £	2020 Total £
<b><u>Incoming resources</u></b>					
<b>Incoming resources from generated funds</b>					
Voluntary Income	3	72,963	9,634	82,597	49,287
<b>Incoming resources from charitable activities</b>	4	448,776	0	448,776	500,188
<b>Total incoming resources</b>		<u>521,739</u>	<u>9,634</u>	<u>531,373</u>	<u>549,475</u>
<b><u>Resources expended</u></b>					
Charitable Activities	5	419,324	0	419,324	432,667
Support Costs	6	52,478	0	52,478	38,825
<b>Total resources expended</b>		<u>471,802</u>	<u>0</u>	<u>471,802</u>	<u>471,492</u>
<b>Net Incoming Resources before Transfers</b>		49,937	9,634	59,571	77,983
<b>Net Movement in Funds</b>		<u>49,937</u>	<u>9,634</u>	<u>59,571</u>	<u>77,983</u>
<b>Total Funds Brought Forward</b>		<u>2,207,867</u>	<u>11,267</u>	<u>2,219,134</u>	<u>2,141,151</u>
<b>Total Funds Carried Forward</b>		<u>2,257,804</u>	<u>20,901</u>	<u>2,278,705</u>	<u>2,219,134</u>



## Balance Sheet as at 31 March 2021


	Notes	Unrestricted funds £	Restricted income funds £	2021 Total £	2020 Total £
<b><u>Fixed Assets</u></b>					
Tangible assets	9	1,831,804		1,831,804	1,840,040
<b>Total Fixed Assets</b>		<b>1,831,804</b>	<b>0</b>	<b>1,831,804</b>	<b>1,840,040</b>
<b><u>Current Assets</u></b>					
Debtors and Prepayments	10	3,346		3,346	6,160
Cash at bank and in hand		429,387	17,663	447,050	378,883
<b>Total Current Assets</b>		<b>432,733</b>	<b>17,663</b>	<b>450,396</b>	<b>385,043</b>
<b>Creditors: amounts falling due within one year</b>	11	<b>3,494</b>		<b>3,494</b>	<b>5,950</b>
<b>Net Current Assets</b>		<b>429,238</b>	<b>17,663</b>	<b>446,901</b>	<b>379,093</b>
<b>Net Assets</b>		<b>2,261,042</b>	<b>17,663</b>	<b>2,278,705</b>	<b>2,219,133</b>
<b><u>Funds of the Charity</u></b>					
Restricted funds	12		20,901	20,901	11,266
Unrestricted funds		2,257,804		2,257,804	2,207,867
<b>Total Funds</b>		<b>2,257,804</b>	<b>20,901</b>	<b>2,278,705</b>	<b>2,219,133</b>

Signed by two of the trustees on behalf of all the trustees:

Signature



Name

 Iqbal Pandor

Yunus Adam

Date of approval

11/1/2022

## Notes forming part of the financial statements for the year ended 31 March 2021

### 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. 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

##### 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.

##### 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

### 3. Voluntary income

	Unrestricted funds £	Restricted income funds £	2021 Total £	2020 Total £
Dates for Ramadan Donations		0	0	1,045
General Donations (includes Jummah & Eid)	19,802		19,802	25,402
Furlough claim	48,745		48,745	0
Ramadan Lillah Donations	1,781		1,781	3,857
Tax Refunds	2,635		2,635	2,999
Zakat and Sadka Donations		9,634	9,634	15,984
	<u>72,963</u>	<u>9,634</u>	<u>82,597</u>	<u>49,287</u>

### 4. Incoming resources from charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Masjid Fund	0		0	255
Building Hire Charges	610		610	5,413
Kitab and other Sales	1,189		1,189	1,798
Madressa Admission Fee	590		590	603
Madressa Fee	83,646		83,646	130,940
Maintenance Fee	18,828		18,828	23,991
Nikha Fee	910		910	870
Nursery Fee and Grants	343,003		343,003	336,319
	<u>448,776</u>	<u>0</u>	<u>448,776</u>	<u>500,189</u>

## 5. Charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Dates Purchases		0	0	1,292
Kitab and other Purchases	2,161		2,161	577
Light and Heat	22,898		22,898	26,436
Printing and Stationery	2,348		2,348	2,557
Water Charges	7,031		7,031	9,631
Wages & PAYE	378,340		378,340	372,092
Pensions	6,547		6,547	7,583
Zakat and Sadka		0	0	12,500
Rates	419,324	0	419,324	432,668

## 6. Support Costs

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Legal Fees	3,335		3,335	2,515
Employer & Public Liability Insurance	4,191		4,191	4,122
CRB Checks	0		0	15
Education Expenses	9,792		9,792	8,575
Radio Licence	150		150	150
Repairs and Renewals	24,584		24,584	10,819
Sundry and Cleaning Expenses	854		854	2,055
Telephone	1,676		1,676	1,284
Depreciation	7,896		7,896	9,289
	52,478	0	52,478	38,824

## 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 this year or last year.

### 7.2 Fees for 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 and the examiner has not charged any fees this year nor was there any charged last year.

## 8. Paid Employees

### 8.1 Staff costs

	2021 £	2020 £
Gross wages and salaries	366,827	360,251
Employer's national insurance costs	11,513	11,841
Pensions	6,547	7,583
	<u>384,886</u>	<u>379,675</u>

### 8.2 Average number of employees in the year.

	2021	2020
Charitable Activities	62	63

## 9. Tangible fixed assets

	Freehold Land & Buildings £	Leasehold Land & Buildings £	Equipment & Furnishings £	Total £
<b>Cost</b>				
At 1 April 2020	887,334	909,482	180,451	1,977,267
Additions	0			0
Less: Disposal			340	340
Disposal				
At 31 March 2021	<u>887,334</u>	<u>909,482</u>	<u>180,111</u>	<u>1,976,927</u>
<b>Depreciation</b>				
At 1 April 2020			137,227	137,227
Charge for the Year			7,896	7,896
At 31 March 2021	<u>0</u>	<u>0</u>	<u>145,123</u>	<u>145,123</u>
<b>Net book value</b>				
At 31 March 2021	<u>887,334</u>	<u>909,482</u>	<u>34,988</u>	<u>1,831,804</u>
At 31 March 2020	<u>887,334</u>	<u>909,482</u>	<u>43,224</u>	<u>1,840,040</u>

## 10. Debtors and Prepayments

	2021 £	2020 £
Tax Refunds	2,635	5,500
Prepayments	711	660
	<u>3,346</u>	<u>6,160</u>

**11. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals	3,494	5,950
	<b>3,494</b>	<b>5,950</b>

No person or organisation holds any security over the assets of the society.

**12. Restricted funds**

Restricted funds comprises of donations given by the general public for the sole purpose of supporting the poor Muslims and the destitute Muslims of the world and Interest Received which cannot be used by the Society other than to help the poor. It also contains donations for the purpose of providing dates in the Masjid during the month of Ramadan to enable the congregation in breaking their fast.