REGISTERED COMPANY NUMBER: 07135820 (England and Wales)
REGISTERED CHARITY NUMBER: 1138270

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 January 2026

for

Globe Town Mosque and Cultural Centre

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

Globe Town Mosque and Cultural Centre

Contents of the Financial Statements
for the Year Ended 31 January 2026

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

Report of the Trustees for the Year Ended 31 January 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2026. The trustees have adopted the provisions of 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).

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report together with the financial statements of the charity for the year ended 31 January 2025.
The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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).
The Board of Trustees is satisfied with the performance of the charity during the year and with its overall financial position as at 31 January 2025. The Trustees consider that the charity remains in a strong position to continue its activities in the coming year, with sufficient assets to meet its obligations.

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. To advance the Islamic religion for the benefit of the public through prayer meetings, religious lectures, and related educational activities.
2. To promote education by providing supplementary education classes for all age groups, including mother-tongue instruction.
3. To advance education in the Islamic faith and other beneficial subjects as deemed appropriate by the Trustees.
4. To promote other charitable purposes as may be determined by the Trustees from time to time.

Public benefit

In carrying out their duties, the Trustees have had due regard to the Charity Commission's general guidance on public benefit. The Trustees confirm that all activities undertaken are designed to further the charity's objectives for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year, the charity continued to serve the local community through:
- Providing five daily congregational prayer sessions open to the public.
- Offering Islamic education for children and adults.
- Maintaining facilities as a meeting and community space for local residents.

The Trustees are pleased with the progress achieved during the year and are confident in the charity's continuing impact within the community.

FINANCIAL REVIEW

The financial statements for the year ended 31 January 2026 have been prepared in accordance with FRS 102 (Charities SORP 2019).
- Net revenue surplus: £8,239
- Capital income: £Nil
- Total reserves: £114,547
- Free unrestricted reserves: £114,547

The Trustees consider the charity's financial performance for the year to be satisfactory and are confident in its ability to maintain operations in the year ahead.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Deed of Trust and is constituted as a company limited by guarantee under the Companies Act 2006. The Trustees of the charity also serve as the company's directors.
Membership and the appointment of Trustees are governed by the Memorandum and Articles of Association. There are no restrictions on the charity's operations or investment powers other than those imposed by charity law.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

When new or additional Trustees are required, beneficiaries and associated community organisations are invited to submit nominations. Subject to eligibility and compliance with the governing document, nominees are considered by the existing Board for appointment.

Risk management

The Trustees have a duty to identify, assess, and manage the risks faced by the charity. A risk matrix has been prepared identifying major risks by area of activity, the likelihood of occurrence, and the measures in place to mitigate them.

Key control measures include:
- Adequate insurance cover.
- Regular financial reviews by the Trustees.
- Disclosure and Barring Service (DBS) checks for individuals working with children and vulnerable groups.
- Periodic reviews of safeguarding and operational policies.

The Trustees review risks regularly and are satisfied that appropriate systems and arrangements are in place to manage identified risks effectively.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07135820 (England and Wales)

Registered Charity number

1138270

Registered office

100 Roman Road
London
E2 0PG

Trustees

Mr Muhammad Khalisur Rahman
Mr Muhammed Aminur Rahman
Mr Shabbir Ahmed Chowdhury
Mr Hiro Kamal Qureshi
Mr Syed Ahbab Hussain
Mr Mohammed Moktadir Baksh
Mr Mohammed Nozmul Hoq
Mr Abu Hamza Mahmood
Mr Nurul Islam Chowdhury

Independent Examiner

Anwar F Chowdhury FCCA
ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

Report of the Trustees for the Year Ended 31 January 2026

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26 October 2026 and signed on its behalf by:

Mr Shabbir Ahmed Chowdhury - Trustee

Independent examiner's report to the trustees of Globe Town Mosque and Cultural Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2026.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Anwar F Chowdhury FCCA

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

26 October 2026

Globe Town Mosque and Cultural Centre

Statement of Financial Activities
for the Year Ended 31 January 2026

	Notes	31.1.26 Unrestricted fund £	31.1.25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		84,806	89,125
EXPENDITURE ON			
Other		76,567	75,320
NET INCOME		8,239	13,805
RECONCILIATION OF FUNDS			
Total funds brought forward		106,308	92,503
TOTAL FUNDS CARRIED FORWARD		114,547	106,308

The notes form part of these financial statements

Balance Sheet
31 January 2026

	Notes	31.1.26 Unrestricted fund £	31.1.25 Total funds £
CURRENT ASSETS			
Debtors	7	25,000	-
Cash at bank and in hand		103,966	120,701
		128,966	120,701
CREDITORS			
Amounts falling due within one year	8	(14,419)	(14,393)
NET CURRENT ASSETS		114,547	106,308
TOTAL ASSETS LESS CURRENT LIABILITIES		114,547	106,308
NET ASSETS		114,547	106,308
FUNDS	9		
Unrestricted funds		114,547	106,308
TOTAL FUNDS		114,547	106,308

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 October 2026 and were signed on its behalf by:

Mr Shabbir Ahmed Chowdhury - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.1.26	31.1.25
	£	£
Other operating leases	25,500	25,498

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2026 nor for the year ended 31 January 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2026 nor for the year ended 31 January 2025.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.1.26	31.1.25
Admin	4	4

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	89,125
EXPENDITURE ON	
Other	75,320
NET INCOME	13,805
RECONCILIATION OF FUNDS	
Total funds brought forward	92,503
TOTAL FUNDS CARRIED FORWARD	106,308

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 February 2025 and 31 January 2026	140
DEPRECIATION	
At 1 February 2025 and 31 January 2026	140
NET BOOK VALUE	
At 31 January 2026	-
At 31 January 2025	-

continued...

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.26	31.1.25
	£	£
Other debtors	25,000	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.26	31.1.25
	£	£
Social security and other taxes	212	186
Other creditors	13,500	13,500
Accrued expenses	707	707
	14,419	14,393

9. MOVEMENT IN FUNDS

	At 1.2.25	Net movement in funds	At 31.1.26
	£	£	£
Unrestricted funds			
General fund	106,308	8,239	114,547
TOTAL FUNDS	106,308	8,239	114,547

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	84,806	(76,567)	8,239
TOTAL FUNDS	84,806	(76,567)	8,239

Comparatives for movement in funds

	At 1.2.24	Net movement in funds	At 31.1.25
	£	£	£
Unrestricted funds			
General fund	92,503	13,805	106,308
TOTAL FUNDS	92,503	13,805	106,308

continued...

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,125	(75,320)	13,805
TOTAL FUNDS	89,125	(75,320)	13,805

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.24 £	Net movement in funds £	At 31.1.26 £
Unrestricted funds			
General fund	92,503	22,044	114,547
TOTAL FUNDS	92,503	22,044	114,547

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	173,931	(151,887)	22,044
TOTAL FUNDS	173,931	(151,887)	22,044

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2026.

Globe Town Mosque and Cultural Centre

Detailed Statement of Financial Activities
for the Year Ended 31 January 2026

	31.1.26 £	31.1.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	84,806	89,125
Total incoming resources	84,806	89,125
EXPENDITURE		
Support costs		
Management		
Wages	39,029	36,551
Rent	25,500	25,498
Rates and water	1,976	4,232
Light and heat	4,473	5,558
Telephone	274	156
	71,252	71,995
Information technology		
Repairs and renewals	3,523	358
Other		
Insurance	364	1,713
Bank charges	1,077	1,116
Cleaning	-	138
Travel and subsistence	351	-
	1,792	2,967
Total resources expended	76,567	75,320
Net income	8,239	13,805