Charity number: 1163170

Ashrafia Mosque Trust

TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30/06/2025

Prepared By:
Limbada Associates
10 St. Georges Street
Bolton
BL1 2EN

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30/06/2025

TRUSTEES

Dawood Suleman Badat
Rashid Ahmed Salloo
Mohammad Hanif Esop Rawat
Iqbal Kotwal
Sikander Badat
Iliyas Kotwal
Salim Kotwal
Yunus Hussain Badat

SECRETARY

Dawood Suleman Badat

REGISTERED OFFICE

56 - 58 Gibralter Street
Bolton
Lancashire
BL3 5ED

CHARITY NUMBER

1163170

BANKERS

HSBC, Barclays

ACCOUNTANTS

Limbada Associates
10 St. Georges Street
Bolton
BL1 2EN

ACCOUNTS
FOR THE YEAR ENDED 30/06/2025

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FOR THE YEAR ENDED 30/06/2025
TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 30/06/2025

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was to advance the religion of Islam in accordance with the Sunni, Hanafi belief by such means as the trustees think fit .

STRUCTURE GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The charity started its operations in 1990 and is constituted under a 2015 Trust Deed and registered with The Charity Commissioners under charity number 1163170.

RISK MANAGEMENT

The current account funds are held with a leading bank to minimise disruption to activities and reduce risk.

COMMITTEE STRUCTURE

The Committees are:

- fund raising committee
- madrassah committee
- management committee
- maintenance committee

All the above Committees meet on several occasions in the year and their proceedings are formally minuted and reported to the board.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to advance the religion of Islam in accordance with the Sunni, Hanafi belief by such means as the trustees think fit including by:

a) the provision of a building (mosque) for the five-times daily congregational prayer;

b) the provision of Islamic education for Muslim children and adults;

c) promoting good community relations between persons of different racial and faith groups;

d) raising awareness and understanding of Islamic beliefs and practices;

e) raising funds for charitable purposes such as poverty relief, natural disasters, famine, and for the Royal Bolton hospital.

ACHIEVEMENTS AND PERFORMANCE

The charity is run by trustees, volunteers and paid staff.

The charity has gone about their work for a few years by providing Islamic education, prayer facilities and relief work and a few years ago embarked on the construction of a completely new mosque on the existing site by demolishing the old building. The new building was opened for use on the 8th of April 2021.

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

FOR THE YEAR ENDED 30/06/2025
TRUSTEES' REPORT

b) observe the methods and principles in the Charities SORP

c) make judgements and estimates that are reasonably prudent

d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements

e) 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 2011. 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 Limbada Associates Limited.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 12/11/2026

Ilyas Kotwal

Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 30/06/2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ASHRAFIA MOSQUE TRUST

I report on the accounts of the company for the year ended 30/06/2025 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The 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. The charity's gross income has not exceeded £250,000.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;

- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

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 explanations 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 EXAMINERS STATEMENT

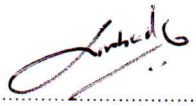
In connection with my examination, no matter has come to my attention

1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and

- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

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



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Date: 13/11/2026

Limbada Associates
10 St. Georges Street
Bolton
BL1 2EN

Statement of Financial Activities
for the year ended 30/06/2025

	Unrestricted funds	Restricted funds	2025 Total	2024 Total
	£	£	£	£
Income				
Income from generated funds				
Income from charitable activities	119,979	-	119,979	99,515
Total Income and endowments	**119,979**	**-**	**119,979**	99,515
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	70,039	-	70,039	60,590
Total Expenses	**70,039**	**-**	**70,039**	60,590
Net gains on investments				
Net Income	**49,940**	**-**	**49,940**	38,925
Gains/(losses) on revaluation of fixed assests				
Net movement in funds:				
Net income for the year	**49,940**	**-**	**49,940**	38,925
Total funds brought forward	2,888,678	33,169	2,921,847	2,882,922
Net funds carried forward	**2,938,618**	**33,169**	**2,971,787**	2,921,847

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

BALANCE SHEET AT 30/06/2025

	Notes		2025 £		2024 £
FIXED ASSETS					
Tangible assets	3		2,769,765		2,776,760
CURRENT ASSETS					
Debtors (amounts falling due within one year)	4	30,000		-	
Cash at bank and in hand		172,822		145,887	
		202,822		145,887	
CREDITORS: Amounts falling due within one year	5	800		800	
NET CURRENT ASSETS			202,022		145,087
TOTAL ASSETS LESS CURRENT LIABILITIES			2,971,787		2,921,847
CAPITAL AND RESERVES					
Unrestricted funds	6				
General fund			2,938,618		2,888,678
Restricted funds	7		**33,169**		33,169
			2,971,787		2,921,847

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the board of trustees on 12/11/2026 and signed on their behalf by

Ilyas Kotwal
Trustee

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30/06/2025

1. ACCOUNTING POLICIES

1a. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1b. Resources Expended

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.

1c. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1d. 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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1e. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and Fittings	reducing balance 15%

2. DIRECTORS AND EMPLOYEES

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:	**2025**	2024
	£	£
Wages and salaries	15,716	14,467
	15,716	14,467

3. TANGIBLE FIXED ASSETS

	Land And Buildings	**Fixtures and Fittings**	**Total**
	£	**£**	**£**
Cost			
At 01/07/2024	2,728,055	80,889	2,808,944
Additions	-	310	310
At 30/06/2025	2,728,055	81,199	2,809,254
Depreciation			
At 01/07/2024	-	32,184	32,184
For the year	-	7,305	7,305
At 30/06/2025	-	39,489	39,489
Net Book Amounts			
At 30/06/2025	2,728,055	41,710	2,769,765
At 30/06/2024	2,728,055	48,705	2,776,760

4. DEBTORS

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	30,000	-
	30,000	-

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	800	800
	800	800

6. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	2,888,678	119,979	(70,039)	-	2,938,618
	2,888,678	119,979	(70,039)	-	2,938,618

7. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
Sadka	33,169	-	-	-	33,169
	33,169	-	-	-	33,169

Expenses By Charitable Activity
for the year ended 30/06/2025

	2025	2024
	£	£
	70,039	60,590
	70,039	60,590

Ashrafia Mosque Trust

Incoming Resources
for the year ended 30/06/2025

		2025		2024
		£		£
Incoming resources				
Incoming resources from generated funds				
Charitable Activites				
Ramadan Donations	8,110		16,834	
General Donations	12,475		8,124	
New Masjid Donations	53,142		32,066	
Rent Received	20,400		20,220	
Jummah Donations	21,603		20,486	
Madressa Fees	588		-	
Funeral Services Income	1,185		775	
Nikah Receipts	1,570		820	
Hall Hire Income	75		190	
Eid-Ul-Adha Donations	766		-	
Miscelaniance Sales	65		-	
		119,979		99,515
		119,979		99,515
		119,979		99,515

Expenses
for the year ended 30/06/2025

	2025	2024
	£	£
Expenses		
Costs of generating funds		
Charitable Activities		
Rates	11,683	2,110
Heat and light	19,155	16,524
General wages	15,716	14,467
Equipment rental	-	192
Insurance	4,962	5,290
Printing	1,635	1,567
Telephone and broadband	1,051	1,069
Repairs and renewals	3,139	3,468
Licences	300	300
Bank charges	175	79
Sundry expenses	4,918	6,929
Depreciation of fixtures and fittings	7,305	8,595
	70,039	60,590
	70,039	60,590