

Charity No: 516787

GHAUSIA MOSQUE (TRUST)

Annual Report and Financial Statements

for the year ended 31 August 2021

**GHAUSIA MOSQUE (TRUST)
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

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GHAUSIA MOSQUE (TRUST)

Reference and Administrative Details

Charity name: GHAUSIA MOSQUE (TRUST)

Charity registration number: 516787

Registered Office: 191 Waterloo Road
Stoke-On-Trent
Staffordshire
ST6 2HJ
United Kingdom

Trustees: Mr. Asif Mahmood Mirza
Mr. Majid Iqbal

Independent Examiner: Linktax
Accountants & Business Advisors
11A Snowhill
Shelton
Stoke-On-Trent
ST1 4LU

GHAUSIA MOSQUE (TRUST)

Trustees' Report

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

Ghausia Mosque ("the charity") is a Charitable Trust governed by its constitution adopted 13 Nov 1983 as amended 7 October 1991 as amended on 25 Aug 2020

Method of appointment and decision making

New trustees are appointed by existing trustees and are briefed on their legal obligations under charity law, the content of the charity's constitution and its recent performance.

Organisational structure and decision making

The board of trustees oversee the running of the charity on a day to day basis. All operational decisions are made at board meetings which are held frequently through the year.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate their exposure to the major risks.

OBJECTIVE AND ACTIVITIES

Summary of objectives

1. The charity was formed for the promotion of religious and cultural activities
2. to advance education for the public benefit in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit.
3. to help young people, especially but not exclusively through recreational and leisure time activities, so as to develop their capabilities that may grow to full maturity as individuals and members of society as the trustees from time to time may think fit; and
4. to engage in general charitable activities for the public benefit in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit.

Activities for achieving objectives

The Ghausia Mosque (Trust) is working for the establishment Friday Prayers and daily prayers and held regularly. Travee prayers during the month of Ramadan and both Eid prayers and funeral were arranged in the mosque and Children's religious education is being organised at present.

Religious events were held throughout the year

GHAUSIA MOSQUE (TRUST)

Trustees' Report

Public benefit

The trustees frequently review the objectives and activities for the charity to ensure that they provide an overall benefit to the public. In carrying out this review the Trustees have considered the Charity Commission's general guidance to public benefit.

Achievements and Performance

The Ghausia Mosque (Trust) is working for the establishment Friday Prayers and daily prayers and held regularly. Travee prayers during the month of Ramadan and both Eid prayers and funeral were arranged in the mosque and Children's religious education is being organised at present.

Financial Review

Reserves policy

The charity's reserve policy is to build a sufficient level of reserves to pay off the outstanding loans from the community and to have enough funds to make much needed repairs to the charity property.

Principle funding

During the year the charity raised a total of £153,439 of funds of which £146,940 was from voluntary donations from the public and £6,499 from student fees and re-sale of books etc.

Plans for the Future

The charity's plans for the future are to pay off the outstanding loans from the community and to make improvements to the mosque building.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which shows a true and fair view of the state of affairs of the charity in its financial activities for that period. In preparing those financial statements the trustees are required to;

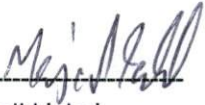
- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclose and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

GHAUSIA MOSQUE (TRUST)

Trustees' Report

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity's Act 1993. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 8 February 2022 and signed on their behalf by:



Majid Iqbal
Trustee



Asif Mahmood Mirza
Trustee

GHAUSIA MOSQUE (TRUST)

Independent Examiner's Report

We report on the accounts of the Trust for the year ended 31 August 2021, which are set out on the pages 8 to 11

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts and consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43 of the 1993 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the General Direction 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 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 we do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Acthave 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.

LINKTAX
Accountants & Business Advisors
11A Snowhill
Shelton
Stoke on Trent
ST1 4LU

Date: 8 February 2022

GHAUSIA MOSQUE (TRUST)

Statement of Financial Activities for the year ended 31 August 2021

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2021</u> <u>Total</u> £	<u>2020</u> <u>Total</u> £
INCOMING RESOURCES					
Incoming resources from					
Voluntary income	2	146,940.35	-	146,940.35	73,495.00
Activities for generating funds	3	6,498.50	-	6,498.50	10,229.50
CJRS grants	4	7,536.11	-	7,536.11	5,358.00
Incoming resources from Charitable activities					
Total incoming resources		160,974.96	-	160,974.96	89,082.50
RESOURCES EXPENDED					
Costs of generating funds:					
Cost of generating voluntary income		-	-	-	-
Cost of goods sold		-	-	-	-
Charitable activities	5	39,863.19	-	39,863.19	52,552.26
Governance costs	6	-	-	-	-
		39,863.19	-	39,863.19	52,552.26
Reconciliation of funds					
Net movement in funds		121,111.77	-	121,111.77	36,530.24
Total funds brought forward		448,070.24	-	448,070.24	411,540.00
Total funds carried forward		569,182.01	-	569,182.01	448,070.24

All incoming resources and resources expended derive from continuing activities.

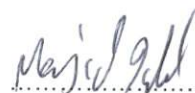
The charity has no recognised gains or losses for the year other than the results above.

GHAUSIA MOSQUE (TRUST)

Balance Sheet as at 31 August 2021

			2021		2020
	Note	£	£	£	£
Fixed assets					
Tangible assets	8		465,885.17		430,850.62
Current assets					
Bank account		530,833.67		430,639.00	
Cash in hand		111.79		555.00	
Stocks		200.00		-	
Debtors: amounts falling due within one year	9		-	-	
		531,145.46		431,194.00	
Creditors: amounts falling due within one year	10	15,619.24	515,526.22	1,745.00	429,449.00
Net assets			981,411.39	860,299.62	860,299.62
 The funds of the charity:					
Restricted funds			-	-	
Total funds	11		981,411.39	860,299.62	860,299.62

Approved by the trustees on 8 February 2022 and signed on their behalf by:



Majid Iqbal
Trustee



Asif Mahmood Mirza
Trustee

GHAUSIA MOSQUE (TRUST)

Notes to the Financial Statements for the year ended 31 August 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and follow the recommendations in the Revised Statement of Recommended Practice "Accounting and Reporting by Charities issued in March 2005.

1.2 Incoming resources

All incoming resources are recognised in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.3 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

1.4 Value Added Tax

Value added tax is not recovered by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

2. VOLUNTARY INCOME	2021	2020
	£	£
Donations	118,260.71	73,495.00
Juma Collection	<u>28,679.64</u>	<u>-</u>
	<u>146,940.35</u>	<u>73,495.00</u>
3. ACTIVITIES FOR GENERATING FUNDS		
	£	£
Books sale, radio set sales and tuition fee	<u>6,498.50</u>	<u>10,229.50</u>
4. GOVERNMENT GRANTS	<u>7,536.11</u>	<u>5,358.00</u>
5. CHARITABLE ACTIVITIES COSTS	<u>39,863.19</u>	<u>52,552.26</u>
6. GOVERNANCE COSTS	-	-
7. TRUSTEES' REMUNERATION AND EXPENSES		

During the year no trustees received any remuneration from the charity.

GHAUSIA MOSQUE (TRUST)

Notes to the Financial Statements for the year ended 31 August 2021

				2021	2020
8. TANGIBLE FIXED ASSETS	Freehold Property £	Fixture & Fittings £	Computer Equipment	Total £	Total £
COST					
Balance b/f	426,255.00	4,767.00	3,113.00	434,135.00	434,135.00
Addition	35,304.40	-	694.19	35,998.59	-
Balance c/f	<u>461,559.40</u>	<u>4,767.00</u>	<u>3,807.19</u>	<u>470,133.59</u>	<u>434,135.00</u>
DEPRECIATION					
Balance b/f	-	1,986.88	1,297.50	3,284.38	-
Charge for the year	-	556.00	408.04	964.04	3,284.38
Balance c/f	<u>-</u>	<u>2,542.88</u>	<u>1,705.54</u>	<u>4,248.42</u>	<u>3,284.38</u>
Net Book Value	<u>461,559.40</u>	<u>2,224.12</u>	<u>2,101.65</u>	<u>465,885.17</u>	<u>430,850.62</u>

9. DEBTORS FALLING DUE WITHIN ONE YEAR

Other debtors	-	-
	<u>-</u>	<u>-</u>

10. CREDITORS FALLING DUE WITHIN ONE YEAR

Trade Creditors	3,000.00	-
Other Creditors	11,030.00	310.00
Accruals	780.00	720.00
Pension Payable	-	11.00
PAYE	809.24	704.00
	<u>15,619.24</u>	<u>1,745.00</u>

11. ANALYSIS OF TOTAL FUNDS

	Resources incoming £	Resources expended £	2021 Total £	2020 Total £
Balance b/f			860,299.62	823,769.62
General funds				
General funds	160,974.96	39,863.19	121,111.77	36,530.00
Restricted funds	-	-	-	-
	<u>160,974.96</u>	<u>39,863.19</u>	<u>981,411.39</u>	<u>860,299.62</u>



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
GHAUSIA MOSQUE (TRUST)

On accounts for the year
ended

31/08/2021

Charity no
(if any)

516787

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 08 / 2021**.

Responsibilities and
basis of report

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content 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.

Signed:

Date:

18/03/2022

Name:

Muhammad Zamir

Relevant professional
qualification(s) or body
(if any):

AIA

Address:

11A Snow Hill, Stoke on Trent, ST1 4LU

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.