

Charity No: 516787

GHAUSIA MOSQUE (TRUST)

Annual Report and Financial Statements

for the year ended 31 August 2022

**GHAUSIA MOSQUE (TRUST)
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

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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 for the construction of the new mosque building which is currently ongoing. This new building will provide a public benefit.

Principle funding

During the year the charity raised a total funds of £275,860.76 of which £242,910.43 was from voluntary donations from the public and £32,950 from student fees sales of books etc.

Plans for the Future

The charity's plans for the future are to raise enough funds to pay for the construction of the new 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 06/11/2023 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 2022, 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: 06/11/2023

GHAUSIA MOSQUE (TRUST)

Statement of Financial Activities for the year ended 31 August 2022

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2022</u> <u>Total</u> £	<u>2021</u> <u>Total</u> £
INCOMING RESOURCES					
Incoming resources from					
Voluntary income	2	242,910.43	-	242,910.43	146,940.35
Activities for generating funds	3	32,950.33	-	32,950.33	6,498.50
CJRS grants	4	-	-	-	7,536.11
Incoming resources from Charitable activities					
Total incoming resources		275,860.76	-	275,860.76	160,974.96
RESOURCES EXPENDED					
Costs of generating funds:					
Cost of voluntary income		-	-	-	-
Cost of goods sold		-	-	-	-
Charitable activities	5	74,757.34	-	74,757.34	39,863.19
Governance costs	6	-	-	-	-
		74,757.34	-	74,757.34	39,863.19
Reconciliation of funds					
Net movement in funds		201,103.42	-	201,103.42	121,111.77
Total funds brought forward		981,411.39	-	981,411.39	860,299.62
Total funds carried forward		1,182,514.81	-	1,182,514.81	981,411.39

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 2022

		£	2022 £	£	2021 £
Fixed assets					
Tangible assets	8		666,001.77		465,885.17
Current assets					
Bank account		517,439.03		530,833.67	
Cash in hand		-		111.79	
Stocks		450.00		200.00	
Debtors: amounts falling due within one year	9	-		-	
		517,889.03		531,145.46	
Creditors: amounts falling due within one year	10	1,375.90	516,513.13	15,619.24	515,526.22
Net assets			1,182,514.90	981,411.39	981,411.39
The funds of the charity:					
Restricted funds			-		-
Total funds	11		1,182,514.81	981,411.39	981,411.39

Approved by the trustees on 6 November 2023 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 2022

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

	2022	2021
	£	£
Donations	206,540.06	118,260.71
Juma Collection	36,370.37	28,679.64
	<u>242,910.43</u>	<u>146,940.35</u>

3. ACTIVITIES FOR GENERATING FUNDS

	£	£
Books	687.00	302.00
Admission & tuition fee	16,676.00	4,416.50
Membership fee	10,467.33	990.00
Nikah	450.00	-
Radio set sales	1,045.00	790.00
Rentals	3,625.00	-
	<u>32,950.33</u>	<u>6,498.50</u>

4. GOVERNMENT GRANTS

<u>-</u>	<u>7,536.11</u>
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5. CHARITABLE ACTIVITIES COSTS

<u>74,757.34</u>	<u>39,863.19</u>
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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 2022

				2022	2021
8. TANGIBLE FIXED ASSETS	Freehold Property £	Fixture & Fittings £	Computer Equipment	Total £	Total £
COST					
Balance b/f	461,559.40	4,767.00	3,807.19	470,133.59	434,135.00
Addition	200,599.80	477.60	-	201,077.40	35,998.59
Balance c/f	<u>662,159.20</u>	<u>5,244.60</u>	<u>3,807.19</u>	<u>671,210.99</u>	<u>470,133.59</u>
DEPRECIATION					
Balance b/f	-	2,542.88	1,705.54	4,248.42	4,248.42
Charge for the year	-	540.40	420.40	960.80	-
Balance c/f	<u>-</u>	<u>3,083.28</u>	<u>2,125.94</u>	<u>5,209.22</u>	<u>4,248.42</u>
Net Book Value	<u>662,159.20</u>	<u>2,161.32</u>	<u>1,681.25</u>	<u>666,001.77</u>	<u>465,885.17</u>

10. CREDITORS FALLING DUE WITHIN ONE YEAR

Trade Creditors	-	3,000.00
Other Creditors	-	11,030.00
Accruals	780.00	780.00
Pension Payable	103.32	-
PAYE	492.58	809.24
	<u>1,375.90</u>	<u>15,619.24</u>

11. ANALYSIS OF TOTAL FUNDS

	Resources incoming £	Resources expended £	2022 Total £	2021 Total £
Balance b/f			981,411.39	860,299.62
General funds				
General funds	275,860.76	74,757.34	201,103.42	121,111.77
Restricted funds	-	-	-	-
	<u>275,860.76</u>	<u>74,757.34</u>	<u>1,182,514.81</u>	<u>981,411.39</u>



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
GHAUSIA MOSQUE (TRUST)

**On accounts for the year
ended**

31/08/2022

**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 / 2022

**Responsibilities and
basis of report**

As the charity trustees of the Trust, 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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

06/11/2023

Name:

Muhammad Zamir

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

AIA

Address:

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

Only complete if the examiner needs to highlight 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.