

Charity No: 516787

GHAUSIA MOSQUE (TRUST)

Annual Report and Financial Statements

for the year ended 31 August 2023

**GHAUSIA MOSQUE (TRUST)
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

Contents

- 3 Reference and Administrative Details
- 4 - 6 Trustees' Report
- 7 Independent Examiner's Report
- 8 Statement of Financial Activities
- 9 Balance Sheet
- 10 - 11 Notes to the Financial Statements

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

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 £398,530 of which £350,308 was from voluntary donations from the public and £48,221.15 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

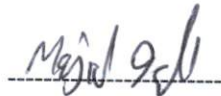
Charity law requires the trustees to prepare financial statements for each financial year which shows a true and fair view of the state of affairs of the charity in its financial activities for that period. In preparing those financial statements the trustees are required to;

- 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.

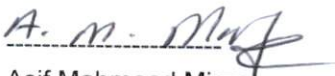
GHAUSIA MOSQUE (TRUST)
Trustees' Report

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 20/06/2024 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 2023, 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: 20/06/2024

GHAUSIA MOSQUE (TRUST)**Statement of Financial Activities for the year ended 31 August 2023**

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2023</u> <u>Total</u> <u>£</u>	<u>2022</u> <u>Total</u> <u>£</u>
INCOMING RESOURCES					
Incoming resources from					
Voluntary income	2	345,839	4,469	350,308	242,910
Activities for generating funds	3	48,221	-	48,221	32,950
CJRS grants		-	-	-	-
Incoming resources from					
Charitable activities					
Total incoming resources		<u>394,061</u>	<u>4,469</u>	<u>398,530</u>	<u>275,861</u>
RESOURCES EXPENDED					
Costs of generating funds:					
Cost of voluntary income		-	-	-	-
Cost of goods sold		-	-	-	-
Charitable activities	5	56,016	4,469	60,485	74,757
Governance costs		-	-	-	-
		<u>56,016</u>	<u>4,469</u>	<u>60,485</u>	<u>74,757</u>
Reconciliation of funds					
Net movement in funds		338,045	-	338,045	201,103
Total funds brought forward		1,182,515	-	1,182,515	981,411
Total funds carried forward		<u>1,520,559</u>	<u>-</u>	<u>1,520,559</u>	<u>1,182,515</u>

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 2023

	<u>Note</u>	<u>£</u>	<u>2023</u> <u>£</u>	<u>£</u>	<u>2022</u> <u>£</u>
Fixed assets					
Tangible assets	7		1,139,415		666,002
Current assets					
Bank account		384,510		517,439	
Cash in hand		-		-	
Stocks		450		450	
Debtors: amounts falling due within one year		-		-	
		<u>384,960</u>		<u>517,889</u>	
Creditors: amounts falling due within one year	8	3,816	381,144	1,376	516,513
Net assets			<u>1,520,559</u>		<u>1,182,515</u>
 The funds of the charity:					
Restricted funds			-		-
Total funds	9		<u>1,520,559</u>		<u>1,182,515</u>
			<u>1,520,559</u>		<u>1,182,515</u>

Approved by the trustees on 20 June 2024 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 2023****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

	<u>2023</u>	<u>2022</u>
	£	£
Donations	274,523	206,540
Juma Collection	37,960	36,370
Donations for Event	31,495	-
Eid Collections	1,862	-
Earthquake Donations	4,469	-
	<hr/> 350,308	<hr/> 242,910

3. ACTIVITIES FOR GENERATING FUNDS

	<u>2023</u>	<u>2022</u>
	£	£
Books	343	687
Admission & tuition fee	23,041	16,676
Membership fee	2,197	10,467
Nikah	800	450
Radio set sales	2,555	1,045
Rentals	4,685	3,625
Car Wash Collection	14,600	-
	<hr/> 48,221	<hr/> 32,950

4. GOVERNMENT GRANTS

<hr/> -	<hr/> -
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5. CHARITABLE ACTIVITIES COSTS

<hr/> 60,485	<hr/> 74,757
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6. 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 2023

7. TANGIBLE FIXED ASSETS	Freehold Property £	Fixture & Fittings £	Computer Equipment	<u>2023</u> £	<u>2022</u> £
COST					
Balance b/f	662,159	5,245	3,807	671,211	470,134
Addition	472,836	1,682	-	474,518	201,077
Balance c/f	<u>1,134,996</u>	<u>6,927</u>	<u>3,807</u>	<u>1,145,729</u>	<u>671,211</u>
DEPRECIATION					
Balance b/f	-	3,083	2,126	5,209	4,248
Charge for the year	-	769	336	1,105	961
Balance c/f	<u>-</u>	<u>3,852</u>	<u>2,462</u>	<u>6,314</u>	<u>5,209</u>
Net Book Value	<u>1,134,996</u>	<u>3,075</u>	<u>1,345</u>	<u>1,139,415</u>	<u>666,002</u>

8. CREDITORS FALLING DUE WITHIN ONE YEAR	<u>2023</u> £	<u>2022</u> £
Wages & Salaries Payable	33	-
Accruals	1,920	780
Pension Payable	185	103
PAYE	1,678	493
	<u>3,816</u>	<u>1,376</u>

9. ANALYSIS OF TOTAL FUNDS

	Resources incoming £	Resources expended £	<u>2023</u> £	<u>2022</u> £
Balance b/f			1,182,515	981,411
General funds				
General funds	398,530	60,485	338,045	201,103
Restricted funds	-	-	-	-
	<u>398,530</u>	<u>60,485</u>	<u>1,520,559</u>	<u>1,182,515</u>



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
GHAUSIA MOSQUE (TRUST)

On accounts for the year ended

31/08/2023

**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 / 2023

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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

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.

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

Signed:

Date:

27/06/2024

Name:

Muhammad Zamir

Relevant professional qualification(s) or body

AIA

(if any):

Address:

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.