

Registered Charity Number :- 516787

GHAUSIA MOSQUE
TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR END
31 August 2024

GHAUSIA MOSQUE
191 Waterloo Road

Stoke-on-Trent

GHAUSIA MOSQUE

CONTENTS

FOR THE YEAR ENDED 31 August 2024

TRUSTEES' REPORT	3
STATEMENT OF FINANCIAL ACTIVITIES	6
BALANCE SHEET	7
NOTES TO THE FINANCIAL STATEMENTS	8

Ghausia Mosque

Trustees' Annual Report for the Year Ending 31 August 2024

Reference and Administrative Details

Charity Name: Ghausia Mosque

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, 11A Snow Hill, Shelton, Stoke-On-Trent, ST1 4LU

Structure, Governance, and Management

Governing Document

Ghausia Mosque Trust operates as a charitable trust governed by its constitution, adopted on 13 November 1983, with amendments on 7 October 1991 and 25 August 2020.

Trustee Appointments and Decision-Making

New trustees are appointed by the existing trustees and are briefed on their responsibilities under charity law, including understanding the charity's constitution and recent performance. Decisions are made collectively at regular board meetings.

Organisational Structure

The board oversees the charity's operations and holds regular meetings to manage strategic and day-to-day operations.

Risk Management

Trustees assess major risks affecting the charity and have implemented policies and systems to mitigate these risks effectively.

Objectives and Activities

Charitable Objectives

Ghausia Mosque's primary objectives are:

- To promote religious and cultural activities.
- To advance education for the public benefit.
- To engage young people in recreational activities, helping them grow as individuals and contributing members of society.
- To carry out other general charitable activities for the public benefit.

Activities to Achieve Objectives

During the year, the mosque continued offering regular prayer services, including Friday prayers, Ramadan Taraweeh, Eid prayers, and funeral arrangements. Religious education for children and community events were organized throughout the year.

Public Benefit

Trustees have reviewed the objectives to ensure the charity's activities provide a public benefit, with reference to Charity Commission guidance.

Achievements and Performance

The Ghausia Mosque Trust facilitated regular prayer services, educational sessions for children, and community gatherings. The year also saw continued efforts in raising funds for the ongoing construction project, which aims to provide additional services to the community.

Financial Review

Principal Funding Sources

Total funds raised during the year were £290,891, with income sources as follows:

- Donations and Legacies: £255,398
- Charitable Activities: £27,070
- Other Trading Activities: £8,422

Reserves Policy

The trustees aim to build sufficient reserves to fund the construction of the new mosque building, which remains a priority project for the charity.

Investment Policy

The charity does not currently have investments outside its reserves.

Plans for the Future

The primary focus for the upcoming year is to complete the ongoing mosque construction.

Statement of Trustees' Responsibilities

Trustees are responsible for maintaining accurate records, preparing financial statements that provide a fair view of the charity's activities, and ensuring compliance with the Charities Act. They must:

- Select appropriate accounting policies and apply them consistently.
- Make judgements that are reasonable and prudent.
- Prepare accounts on a going concern basis unless circumstances suggest otherwise.

GHAUSIA MOSQUE**STATEMENT OF FINANCIAL ACTIVITIES**

FOR THE YEAR ENDED 31 August 2024

	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Donations and legacies	2	255,398.73	255,398.73	350,308.00
Charitable activities	3	27,070.50	27,070.50	48,221.00
Other trading activities	4	8,422.00	8,422.00	-
Total		290,891.23	290,891.23	398,529.00
Expenditure on:				
Raising funds	5	2,613.80	2,613.80	-
Charitable activities	6	69,502.69	69,502.69	60,484.00
Other	8	884.00	884.00	-
Total		73,000.49	73,000.49	60,484.00
Net income/(expenditure)		217,890.74	217,890.74	338,045.00
Net movement in funds		217,890.74	217,890.74	338,045.00
Reconciliation of funds:				
Total funds brought forward		1,521,339.00	1,521,339.00	1,183,294.00
Total funds carried forward		1,739,229.74	1,739,229.74	1,521,339.00

GHAUSIA MOSQUE

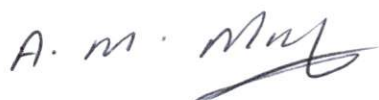
BALANCE SHEET

FOR THE YEAR ENDED 31 August 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets				
Tangible assets	9	1,702,539.30	1,702,539.30	1,139,415.00
Total fixed assets		1,702,539.30	1,702,539.30	1,139,415.00
Current assets				
Stocks		450.00	450.00	450.00
Cash at bank and in hand	10	38,963.52	38,963.52	384,510.00
Total current assets		39,413.52	39,413.52	384,960.00
Creditors: amounts falling due within one year	11	2,722.75	2,722.75	3,036.00
Net current assets/(liabilities)		36,690.77	36,690.77	381,924.00
Total net assets or liabilities		1,739,230.07	1,739,230.07	1,521,339.00
Funds of the Charity				
Unrestricted funds	12	1,739,229.74	1,739,229.74	1,521,339.00
Restricted income funds	12	-	-	-
Endowment funds	12	-	-	-
Total funds		1,739,229.74	1,739,229.74	1,521,339.00

The financial statements were approved by the Board on 30-Oct-2024 and signed on its behalf by:

Asif Mahmood Mirza
Trustee



1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2 Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Donation and gifts	161,350.53	161,350.53	350,308.00
General grants provided by Government/other charities	14,072.05	14,072.05	-
Gift Aid	14,144.97	14,144.97	-
Other	65,831.18	65,831.18	-
	<u>255,398.73</u>	<u>255,398.73</u>	<u>350,308.00</u>

3 Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Sale of service	27,070.50	27,070.50	48,221.00
	<u>27,070.50</u>	<u>27,070.50</u>	<u>48,221.00</u>

4 Income from Other Trading Activities

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Shop income	2,772.00	2,772.00	-
Sponsorship	5,650.00	5,650.00	-
	<u>8,422.00</u>	<u>8,422.00</u>	<u>-</u>

5 Expenditure on Raising Funds

Analysis	Total funds 2024	Total funds 2023
	£	£
Other trading activities	2,613.80	-
	<u>2,613.80</u>	<u>-</u>

6 Expenditure on Charitable Activities

Analysis	Total funds 2024	Total funds 2023
	£	£
Grants paid	5,618.54	-
Legal/professional fees	-	660.00
Wages and salaries	49,691.92	46,636.00
Staff costs	722.80	596.00
Charity management & administartio	461.52	3,183.00
Charity running cost	9,238.59	2,017.00
Cost of services	-	168.00
Donations	-	5,634.00
Printing and stationery	709.32	-
Support Costs	3,060.00	1,590.00
	<u>69,502.69</u>	<u>60,484.00</u>

7 Support Costs

	Analysis	Total funds 2024 £	Total funds 2023 £
Governance Costs			
	Accountants fees	3,060.00	1,590.00
		<u>3,060.00</u>	<u>1,590.00</u>

8 Other Expenditure

	Analysis	Unrestricted funds £	Total funds 2024 £	Total funds 2023 £
	Depreciation Charge for the Year - Fixtures & Fittings	615.00	615.00	-
	Depreciation Charge for the Year - Computer Equipment	269.00	269.00	-
		<u>884.00</u>	<u>884.00</u>	<u>-</u>

9 Tangible Fixed Assets

9.1 Cost or valuation

	Freehold Land & Buildings	Fixtures & Fittings	Computer Equipment
	£	£	£
At 01 September 2023	1,134,995.59	6,926.53	3,807.19
Additions	564,008.11	-	-
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 August 2024	1,699,003.70	6,926.53	3,807.19

9.2 Amortisation and impairments

	Freehold Land & Buildings	Fixtures & Fittings	Computer Equipment
	£	£	£
At 01 September 2023	-	3,851.93	2,462.19
Additions	-	615.00	269.00
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 August 2024	-	4,466.93	2,731.19

9.3 Net book value

	Freehold Land & Buildings	Fixtures & Fittings	Computer Equipment
	£	£	£
At 01 September 2023	1,134,995.59	3,074.60	1,345.00
At 31 August 2024	1,699,003.70	2,459.60	1,076.00

10 Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Cash at bank and on hand	38,963.52	384,510.00
	<u>38,963.52</u>	<u>384,510.00</u>

11 Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Accruals and deferred income	1,440.00	1,140.00
Other creditors	1,282.75	1,896.00
	<u>2,722.75</u>	<u>3,036.00</u>

12 Charity funds

12.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	1,521,339.00	290,891.23	(73,000.49)	-	-	1,739,229.74
Total	1,521,339.00	290,891.23	(73,000.49)	-	-	1,739,229.74

12.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	1,183,294.00	394,060.00	(56,015.00)	-	-	1,521,339.00
Restricted income funds						
	-	4,469.00	(4,469.00)	-	-	-
Total	1,183,294.00	398,529.00	(60,484.00)	-	-	1,521,339.00

12.3 Transfers between funds

This Year

	Amount
	£
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Ghausia Mosque

On accounts for the year
ended

31/08/2024

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 / 2024**.

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 the Association of International Accountants (AIA)

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:

04/12/2024

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.