

Charity Registration Number

1067104

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2020**  
**FOR**  
**JAMIA MASJID GULSHAN-E-BAGHDAD MOSQUE COMMITTEE**

**JAMIA MASJID GULSHAN-E-BAGHDAD MOSQUE COMMITTEE**

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**For The Year Ended 31 December 2020**

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**JAMIA MASJID GULSHAN-E-BAGHDAD MOSQUE COMMITTEE**  
**REPORT OF THE TRUSTEES (CONTINUED)**  
**For The Year Ended 31 December 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The main objective of the charity is to promote the Muslim faith.

**Significant activities**

For the purpose of attaining the aforesaid objectives, but not otherwise, the charity shall provide the following services and activities currently provided, maintained or otherwise sponsored by the mosque:

Promotion of the Islamic Faith	Create more interfaith dialogue and events
Provide a place of worship	Provide information of health and social welfare
Provide Quranic classes	Provide bereavement services
Hold regular prayers	Perform funeral prayers
Provide literature about Islam	

**Public benefit**

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance for the advancement of religion.

**ACHIEVEMENT AND PERFORMANCE**

The charity has achieved the following objectives this year:

- Islamic Exhibition (help promote Islam to the larger community and organisations)
- Open Day (Open the doors to the mosque and let people discover what happens in a mosque)
- Islamic education for children and adults
- Enhance bereavement services
- Purchase a new building to help increase and improve educational facilities
- Provide more help and support for the local community through more community projects in the new building
- Nikah Service (Islamic Marriage)
- Youth social events now being held at the new centre
- Complete funeral service now available at the new centre
- Improvements made to the Islamic centre to create more space to be able to hold events.
- Provision of extra children's classes to accommodate the increase in numbers of children.

**FINANCIAL REVIEW**

The charity held £403,857 (2019 - £397,609) in bank accounts at the balance sheet date.

**ON BEHALF OF THE BOARD:**

.....

Trustee

Date: .....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
JAMIA MASJID GULSHAN-E-BAGHDAD MOSQUE COMMITTEE**

I report on the accounts for the year ended 31 December 2020 set out on pages 4 to 7.

**Respective responsibilities of the trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's 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 required.

It is my responsibility to:

- . examine the accounts under Section 145 of the 2011 Act
- . to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- . to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the 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 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 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 statements below.

**Independent examiner's 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 2011 Act; and
  - . **to prepare** accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.

**EXCEL ACCOUNTANTS (BEDS) LTD**

**Excel House**

**3 Duke Street**

**Bedford**

**Beds**

**MK40 3HR**

Date:.....

**JAMIA MASJID GULSHAN-E-BAGHDAD MOSQUE COMMITTEE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**For the Year Ended 31 December 2020**

	Notes	Unrestricted Fund <u>2020</u>	Total Funds <u>2019</u>
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary Income		129,662	352,680
<b>Other incoming resources</b>		-	-
<b>Total Incoming Resources</b>		<u>129,662</u>	<u>352,680</u>
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Promotion of the Muslim Faith		127,176	307,343
Governance costs		3,356	13,984
<b>Total Resources Expended</b>		<u>130,532</u>	<u>321,327</u>
<b>NET INCOMING RESOURCES</b>		- 870	31,353
<b>RECONCILIATION OF FUNDS</b>			-
<b>Total funds brought forward</b>		1,750,378	1,719,025
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,749,508</u>	<u>1,750,378</u>

## JAMIA MASJID GULSHAN-E-BAGHDAD MOSQUE COMMITTEE

### BALANCE SHEET

At 31 December 2020

	<u>Notes</u>	<u>Unrestricted Fund 2020</u>	<u>Total Funds 2019</u>
<b>FIXED ASSETS</b>			
Tangible assets	4	1,352,211	1,355,448
<b>CURRENT ASSETS</b>			
Debtors		600	600
Cash at bank and in hand		406,960	401,169
		<u>407,560</u>	<u>401,769</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	(10,263)	(6,839)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		397,297	394,930
<b>NET ASSETS</b>		<u>1,749,508</u>	<u>1,750,378</u>
<b>FUNDS</b>			
Unrestricted funds	6	1,749,508	1,750,378
<b>TOTAL FUNDS</b>		<u>1,749,508</u>	<u>1,750,378</u>

The financial statements were approved by the Board of Trustees on ..... and were signed  
on its behalf by:

.....  
Trustee

**JAMIA MASJID GULSHAN-E-BAGHDAD MOSQUE COMMITTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 December 2020**

**1 ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historic cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**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.

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Equipment	- 20% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2 TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

## **JAMIA MASJID GULSHAN-E-BAGHDAD MOSQUE COMMITTEE**

### **NOTES TO THE FINANCIAL STATEMENTS**

**For the Year Ended 31 December 2020**

#### **3 STAFF COSTS**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	44,680	87,664

The average monthly number of employees during the year was as follows :

	<b>2020</b>	<b>2019</b>
Administration	3	3

No employees received emoluments in excess of £60,000.

#### **4 TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>	<b>Fixtures and fittings £</b>	<b>Equipment £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 January 2020	1,336,172	62,503	32,211	1,430,886
Additions				-
Disposals				-
At 31 December 2020	1,336,172	62,503	32,211	1,430,886
<b>DEPRECIATION</b>				
At 1 January 2020	-	50,144	25,294	75,438
Charge for year		1,854	1,383	3,237
At 31 December 2020	-	51,998	26,677	78,675
<b>NET BOOK VALUE</b>				
At 31 December 2020	1,336,172	10,505	5,534	1,352,211
At 31 December 2019	1,336,172	12,359	6,917	1,355,448

#### **5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Taxation and social security	3,758	1,170
Other creditors	6,505	5,669
	10,263	6,839



**JAMIA MASJID GULSHAN-E-BAGHDAD MOSQUE COMMITTEE****NOTES TO THE FINANCIAL STATEMENTS****For the Year Ended 31 December 2020****6 MOVEMENT IN FUNDS**

	At 1.1.20	Net movement	At 31.12.20
	£	in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	1,750,378	- 870	1,749,508
<b>TOTAL FUNDS</b>	<u>1,750,378</u>	<u>- 870</u>	<u>1,749,508</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	129,662	(130,532)	- 870
<b>TOTAL FUNDS</b>	<u>129,662</u>	<u>(130,532)</u>	<u>- 870</u>