

Charity Registration Number

1067104

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2023**  
**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 2023**

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**JAMIA MASJID GULSHAN-E-BAGHDAD MOSQUE COMMITTEE**  
**REPORT OF THE TRUSTEES (CONTINUED)**  
**For The Year Ended 31 December 2023**

**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 £217,440 (2022 - £611,111) 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 2023 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 2023**

	Notes	Unrestricted Fund <u>2023</u>	<u>Total Funds</u> <u>2022</u>
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary Income		450,310	592,631
Rental Income		9,990	11,853
<b>Other incoming resources</b>			
<b>Total Incoming Resources</b>		<u>460,300</u>	<u>604,484</u>
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Promotion of the Muslim Faith		380,081	302,762
Governance costs		12,673	40,850
<b>Total Resources Expended</b>		<u>392,754</u>	<u>343,612</u>
<b>NET INCOMING RESOURCES</b>		67,546	260,872
<b>RECONCILIATION OF FUNDS</b>			-
<b>Total funds brought forward</b>		2,271,252	2,010,380
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>2,338,798</u>	<u>2,271,252</u>

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

**BALANCE SHEET**

**At 31 December 2023**

	<b><u>Notes</u></b>	<b>Unrestricted Fund 2023</b>	<b><u>Total Funds 2022</u></b>
<b>FIXED ASSETS</b>			
Tangible assets	<b>4</b>	1,908,302	1,448,839
<b>CURRENT ASSETS</b>			
Debtors		600	600
Cash at bank and in hand		218,744	612,415
		<u>219,344</u>	<u>613,015</u>
<b>CREDITORS</b>			
Amounts falling due within one year	<b>5</b>	(49,013)	(50,767)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		170,331	562,248
<b>NET ASSETS</b>		<u><b>2,078,633</b></u>	<u><b>2,011,087</b></u>
<b>FUNDS</b>			
Unrestricted funds	<b>6</b>	2,078,634	2,011,087
<b>TOTAL FUNDS</b>		<u><b>2,078,634</b></u>	<u><b>2,011,087</b></u>
		- 1	

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 2023**

**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 2023 nor for the year ended 31 December 2022

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

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

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

#### **For the Year Ended 31 December 2023**

#### **3 STAFF COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	117,112	86,329

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

	<b>2023</b>	<b>2022</b>
Administration	5	5

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 2023	1,436,172	64,627	32,211	1,533,010
Additions	460,268		1,590	461,858
Disposals				-
At 31 December 2023	1,896,440	64,627	33,801	1,994,868
<b>DEPRECIATION</b>				
At 1 January 2023	-	55,502	28,669	84,171
Charge for year		1,369	1,026	2,395
At 31 December 2023	-	56,871	29,695	86,566
<b>NET BOOK VALUE</b>				
At 31 December 2023	1,896,440	7,756	4,106	1,908,302
At 31 December 2022	1,436,172	9,125	3,542	1,448,839

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Taxation and social security	13,462	17,843
Other creditors	35,551	32,924
	49,013	50,767



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

**NOTES TO THE FINANCIAL STATEMENTS**

**For the Year Ended 31 December 2023**

6	MOVEMENT IN FUNDS	Net movement		
		At 1.1.23	in funds	At 31.12.23
		£	£	£
	<b>Unrestricted funds</b>			
	General fund	2,011,087	67,547	2,078,634
	<b>TOTAL FUNDS</b>	2,011,087	67,547	2,078,634

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	460,300	(392,753)	67,547
<b>TOTAL FUNDS</b>	460,300	(392,753)	67,547

**JAMIA MASJID GULSHAN-E-BAGHDAD MOSQUE COMMITTEE****DETAILED STATEMENT OF FINANCIAL ACTIVITIES****For The Year Ended 31 December 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	391,278	200,393
Grants		
Kashmir		
Subscriptions		
Children contributions		
Funeral donations	59,032	392,238
Radio rentals		
Centre hire		
Rental income	9,990	11,853
Calendar		
Charity collections	-	-
<b>Total incoming resources</b>	<b>460,300</b>	<b>604,484</b>
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Wages	117,112	86,329
Pension	2,416	1,415
Teachers wages	1,371	-
Rent, rates and water	9,907	8,583
Insurance	4,159	3,069
Light and heat	21,765	15,893
Telephone	1,593	1,663
Postage, stationery and books	1,339	661
Sundries	1,587	-
Repairs and renewals	46,761	113,884
Cleaning and catering	360	3,705
Funeral costs	6,241	3,340
Fixtures and fittings depreciation	1,369	1,610
Computer equipment depreciation	1,026	885
Radio and equipment	-	2,430
Books	-	327
Speakers and Imaam	1,341	9,445
Safeguarding training	600	864
Catering		-
Minibus costs		
Donations	161,133	48,658
Mat & signs		
	<b>380,080</b>	<b>302,761</b>
<b>Governance costs</b>		
Accountancy	3319	720
Professional and planning fees	6287	35,993
Bank charges	2,771	3,319
Interest on late payment of taxes	296	818
	<b>12,673</b>	<b>40,850</b>
<b>Total resources expended</b>	<b>392,753</b>	<b>343,611</b>
<b>Net income</b>	<b>67,547</b>	<b>260,873</b>