

# GHANA MUSLIM WELFARE CENTRE

England & Wales · Charity number 1130982

## Details

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**Other names** GMWC

**Status** Registered

**Legal form** Other

**Registered** 2009-08-04

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Ghana Muslim Welfare Centre  
1 Lawrence Yard  
Lawrence Road  
London  
N15 4EG

**Phone** 07723370582

**Email** [abdwahid22@gmail.com](mailto:abdwahid22@gmail.com)

**Website** [www.gmwc.org.uk](http://www.gmwc.org.uk)

## Activities

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**Objects:** TO ADVANCE THE TEACHINGS OF ISLAMIC RELIGION IN LONDON AND SURROUNDING AREAS FOR THE BENEFIT OF THE PUBLIC THROUGH HOLDING OF PRAYER MEETINGS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS, PRODUCING AND/OR DISTRIBUTING LITERATURE ON ISLAMIC RELIGION AND TO ENLIGHTEN OTHERS ABOUT THE TEACHINGS OF ISLAM.THE RELIEF OF SICKNESS AND HE PROMOTION OF GOOD HEALTH FOR THE PUBLIC BENEFIT THROUGH A MONTHLY HEALTH INITIATIVE

**Activities:** provision of religious education, health screening, muslim daily prayers

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities, Economic/community Development/employment
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

## Geography

- **Area of benefit:** LONDON AND SURROUNDING AREAS
- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£152,204	£60,260	-	-
2024-03-31	£305,966	£53,465	-	-
2023-03-31	£226,546	£43,656	-	-
2022-03-31	£83,485	£40,571	-	-
2021-03-31	£94,366	£30,107	-	-

## Trustees

Name	Role	Appointed
<b>ABUBAKAR SULEIMAN</b>	Chair	
ABDUL WAHID HUSSAINI		
ALHAJI AHMED SANUSI		
BABA MOUHAMMED HAIDARA		
IBRAHIM ABDULKADIR		
SALIH BABA TOURE		

**GHANA MUSLIM WELFARE CENTRE**

England & Wales - Charity number 1130982

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# Accounts

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**GHANA MUSLIM WELFARE CENTRE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 March 2025**

**Charity Number 1130982**

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2025**

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**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	<b>GHANA MUSLIM WELFARE CENTRE</b>
<b>Charity registration number</b>	<b>1130982</b>
<b>Principal Office</b>	GHANA MUSLIM WELFARE CENTRE 1 LAWRENCE YARD LAWRENCE ROAD LONDON N15 4EG

**THE TRUSTEES**

The trustees who served the charity during the period were as follows:

Abubakar Suleiman (Chairman)  
Mohammed Haidara  
Salih Baba Toure  
Ibrahim Abdulkadir  
Abdul Wahid Hussaini  
Ahmed Sanusi

**Secretary** Ahmed Mohammed Saani

**Independent Examiner** IGWT Accountants Ltd  
Unit 4  
62 High Street  
Ramsay  
Huntingdon  
PE21 1AA

**Accountants** IGWT Accountants Ltd  
Unit 4  
62 High Street  
Ramsay  
Huntingdon  
PE21 1AA

**Bankers** HSBC Bank  
5 Wimbledon Hill Road  
Wimbledon  
London  
SW19 7NF

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2025**

As at the date of this report, there are no custodian Trustees or Nominees and no trustee of the charity is holding the title to any property belonging to the charity.

The Trustees submit their annual report and examined financial statements for the year ended 31 March 2025. The report and financial statements have been prepared in accordance with the Charities Act 2011. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the report and financial statements. The Charity was incorporated on 9<sup>TH</sup> May 2009. It is governed by its constitution.

## **OBJECTS AND ACTIVITIES**

### **Objects**

1. To advance the teachings of Islamic religion in London and surrounding areas for the benefit of the public through holding of prayer meetings, lectures, public celebration of religious festivals, producing and/or distributing literature on Islamic religion and to enlighten others about the teachings of Islam. the relief of sickness and he promotion of good health for the public benefit through a monthly health initiative.
2. To relieve poverty amongst the residents of the Area of Benefit in such ways as may be thought fit;
3. To promote the welfare of members & public safety and prevent crime.
4. To establish or secure the establishment of a community centre and to maintain as well as manage the same (whether alone or in co-operation with any local authority or person or body).

### **Activities**

The GHANA MUSLIM WELFARE CENTRE has held several welfare gatherings and programmes to help improve the well-being of its members.

## **ACHIEVEMENTS AND PERFORMANCE**

The centre holds annual Ramadan week lectures, educate their children on Islamic and secular education, and provide a common facility for congregational prayers and observation and manifestation of Islam.

The Charity has made all the efforts necessary to ensure that all the incoming resources are utilised in a best possible way to achieve the objectives of the Charity.

Islamic education is provided to students from different aged groups with daily afternoon/evening sessions as well as on weekend. The Mosque has engaged the services of individual volunteers as part-time teachers and Imams to provide teaching to the Muslim Community as well as a Centre Manager to manage the community centre.

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**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2025**

**Reserves**

The Charity has no policy on reserves currently.

As at 31 March 2025 the Charity had £65,982 (2024: £33,978 unrestricted funds and £674,479 (2024: £600,578) restricted funds.

**Future Plans**

The trustees intend to continue in a similar way to the recent past, continuing with the Mosque and community centre and continuing with the objectives. It also intends to acquire a community centre for the benefit of members.

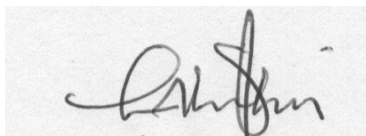
**Going Concern**

As at the date of approving the report and accounts, there are no uncertainties about the charity's ability to continue as a going concern.

**Independent Examiner**

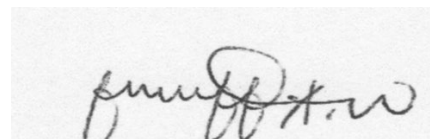
ITL Accounting & Tax Services Ltd has also been appointed as Independent Examiner and a resolution proposing their re-appointment will be put to the Annual General Meeting.

Signed on behalf of the trustees:



Date: 12/01/2026

Abubakar Suleiman  
Chairman



Date: 12/01/2026

Abdul Wahid Hussaini  
Trustee

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2025**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER 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.

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Companies Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirement of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by Charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

IGWT Accountants Ltd  
Unit 4  
62 High Street  
Ramsay  
Huntingdon  
PE21 1AA



Date: 12/01/2026

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2025**

**STATEMENT OF FINANCIAL ACTIVITIES (incorporating an Income and Expenditure Account)**

Year ended 31 March 2025

		Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
	<b>Note</b>				
<b>Income and endowments from:</b>					
Donations	2	87,905	18,592	106,497	64,758
Funds raised – purchase of Mosque		-	45,707	45,707	241,208
<b>Total</b>		<b>87,905</b>	<b>64,299</b>	<b>152,204</b>	<b>305,966</b>
<b>Expenditure on:</b>					
Charitable activities	3	(55,901)	(4,359)	(60,260)	(53,465)
<b>TOTAL</b>		<b>(55,901)</b>	<b>(4,359)</b>	<b>(60,260)</b>	<b>(53,465)</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>32,004</b>	<b>59,940</b>	<b>91,945</b>	<b>252,501</b>
Interest income		-	13,960	13,960	8,095
Transfers between funds		-	-	-	
Total Funds brought forward		<b>33,978</b>	<b>600,579</b>	<b>634,557</b>	<b>373,462</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>65,982</b>	<b>674,479</b>	<b>740,462</b>	<b>634,057</b>

All of the above amounts relate to continuing activities.

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2025**

**BALANCE SHEET**  
**As at 31 March 2025**

	Notes	2025	2024
<b>Fixed Assets</b>			
Fixed Assets	7	342	685
<b>Total Fixed Asset</b>		<b>342</b>	<b>685</b>
<b>Current Assets</b>			
Other debtors		10,000	-
Cash at bank and in Hand		782,370	679,922
<b>Total Current Assets</b>		<b>792,370</b>	<b>679,922</b>
<b>Liabilities</b>			
Creditors amounts falling due within one year	8	(500)	(600)
<b>Net Current assets or liabilities</b>		<b>791,870</b>	<b>679,322</b>
Creditors amounts falling due after one year		(51,750)	(45,450)
<b>Total Net Asset or Liabilities</b>	10	<b>740,462</b>	<b>634,557</b>
<b>Funds</b>			
Restricted Funds		674,479	600,579
Unrestricted Funds	11	65,982	33,978
<b>Total Funds</b>		<b>740,462</b>	<b>634,557</b>

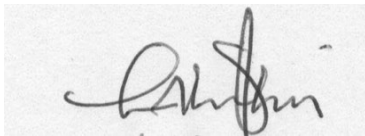
**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2025**

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 144 (2) of the Charities Act 2011 (the 2011 Act).

Trustees' responsibilities:

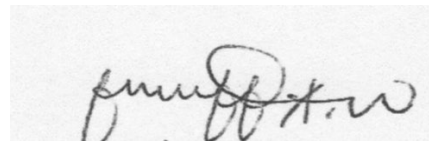
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 144 (2) of the 2011 Act; and
- The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These financial statements were approved by the Board of Trustees on the 20/12/2025 and are signed on their behalf by:



Date: 12/01/2026

Abubakar Suleiman  
Chairman



12/01/2026

Abdul Wahid Hussaini  
Trustee

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2025**

**NOTES TO THE ACCOUNTS**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charitable company and rounded to the nearest £.

GHANA MUSLIM WELFARE CENTRE meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

These financial statements for the year ended 31 March 2025 are the first financial statements of the charitable company prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 October 2016. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

**2. Going concern**

The trustees have assessed the charity's ability to continue as a going concern and there are no material uncertainties.

**3. Incoming resources**

Income is primarily derived from the voluntary donations supporting the principal objects of the Charity. All incoming resources are included in the SoFA when the charity is entitled to the income and the amount have be quantified with reasonable accuracy.

**4. Fund accounting**

**Unrestricted funds**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

**Restricted funds**

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2025**

**NOTES TO THE ACCOUNTS (Continued)**

**5. Investment Income**

Investment income and gains are allocated to the appropriate fund and is included when receivable.

**6. Taxation**

As a charity, Ghana Muslim Welfare Centre is a Mosque and Muslim Community Centre is exempt from tax on Income and gains falling within section 478 of the Taxes Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable object. No tax charge has arisen in the charity

**7. Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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:

**NOTES TO THE ACCOUNTS**

Governance costs are those costs incurred in connection with the governance arrangement of the charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements.

The basis of allocation for support costs and governance costs has been explained in the notes.

**1. Fixed assets**

All fixed assets are initially recorded at cost.

**2. Income received**

	<b>Unrestricted Funds 2025</b>	<b>Restricted Funds 2025</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
Donations	87,905	18,592	106,497	64,758
Funds raised - mosque	-	45,707	45,707	241,208
<b>Other income</b>				
Bank interest received	-	13,960	13,960	8,095
<b>Total</b>	<b>87,905</b>	<b>78,259</b>	<b>166,664</b>	<b>314,061</b>

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2025**

**NOTES TO THE ACCOUNTS (Continued)**

**3. Expenditure on Charitable activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2024</b>	<b>Total Funds 2024</b>
Grant for Community projects	-		-	-
Management and administration costs	55,401	4,359	59,760	53,165
<b>Governance Cost (See Note 4)</b>	500	-	500	300
	<b>55,901</b>	<b>4,359</b>	<b>60,260</b>	<b>53,465</b>

**4. Governance Cost**

	<b>Unrestricted Funds</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
Accountancy fees & Trustees' training	500	500	600
	-	-	-

**5. RELATED PARTY TRANSACTIONS  
TRUSTEES' EMOLUMENTS**

No salaries or wages have been paid to trustees including the members of the committee, during the year. The trustees did not receive any remuneration for their services (2024: £Nil). The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

There were no transactions with related parties during the year (2024 - nil).

6. The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**7. TANGIBLE FIXED ASSETS**

	<b>INVESTMENT ASSETS</b>	<b>FIXTURES &amp; FITTINGS</b>	<b>TOTAL</b>
<b>COST</b>			
As at 31 March 2024	-	1,370	1,370
Additions	-	-	-
Disposals	-	-	-
Revaluation Surplus	-	-	-
At 31 March 2025	<b>-</b>	<b>1,370</b>	<b>1,370</b>

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2025**

**NOTES TO THE ACCOUNTS (Continued)**

	INVESTMENT ASSETS	FIXTURES & FITTINGS	TOTAL
<b>DEPRECIATION</b>			
As at 31 March 2024	-	<b>686</b>	686
Disposal			
Charge for year	-	<b>343</b>	343
At 31 March 2025	-	<b>1,029</b>	<b>1029</b>
<b>Net book value</b>			
As at 31 March 2024	-	<b>685</b>	685
At 31 March 2025	-	<b>342</b>	<b>342</b>

**8. CREDITORS: amounts falling due within one year**

	2025	2024
Accruals	500	600
	-	-

**9. PENSION COMMITMENTS**

The charity has no paid employees and therefore does not pay any pension contributions.

**10. ANALYSIS OF CHARITABLE FUNDS**

**ANALYSIS OF MOVEMENT IN UNRESTRICTED FUNDS**

	Balance at 01 April 2024	Incoming Resources	Expenditure	Revaluation Gain/(Loss)	31 March 2025
General Funds	<u>634,557</u>	<u>166,664</u>	<u>(60,260)</u>	-	<u>740,462</u>

**ANALYSIS OF MOVEMENT IN UNRESTRICTED FUNDS - Previous year**

	01 April 2023	Resources	Expenditure	Revaluation Gain/(Loss)	31 March 2024
General Funds	<u>373,462</u>	<u>305,966</u>	<u>(53,465)</u>	8,095	<u>634,557</u>

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2025**

**NOTES TO THE ACCOUNTS (Continued)**

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total</b>
Restricted Income Funds	-	64,299	64,299
Unrestricted Income Funds	342	87,905	88,247
<b>Total Funds</b>	<b>342</b>	<b>152,204</b>	<b>152,546</b>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - Previous year**

	<b>Fixed assets</b>	<b>Net Current assets</b>	<b>Total</b>
Restricted Income Funds	-	252,654	252,654
Unrestricted Income Funds	685	53,312	53,997
<b>Total Funds</b>	<b>685</b>	<b>305,966</b>	<b>306,650</b>

**12. UN-INCORPORATED CHARITY**

The charity is not registered with Companies House and therefore is classified as an un-incorporated charity.

**13. QUARD -E HASANA LOANS: INTEREST FREE**

Interest free loans at year ended 31 March 2025 £51,750 (2024: £45,450). The donors have confirmed that they will not seek repayment of the loan until the Community Centre is bought by Ghana Muslim Welfare Centre and it is in a financial position to repay the loan..

**GHANA MUSLIM WELFARE CENTRE**

England & Wales - Charity number 1130982

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# Accounts

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**GHANA MUSLIM WELFARE CENTRE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 March 2024**

**Charity Number 1130982**

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2024**

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**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	<b>GHANA MUSLIM WELFARE CENTRE</b>
<b>Charity registration number</b>	<b>1130982</b>
<b>Principal Office</b>	GHANA MUSLIM WELFARE CENTRE 1 LAWRENCE YARD LAWRENCE ROAD LONDON N15 4EG

**THE TRUSTEES**

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Abubakar Suleiman (Chairman)  
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Abdul Wahid Hussaini  
Ahmed Sanusi

**Secretary** Ahmed Mohammed Saani

**Independent Examiner** ITL Accounting & Tax Services Ltd  
Unit 4 Marbridge House  
Harold's Road  
Harlow  
Essex  
CM19 5BJ

**Accountants** ITL Accounting & Tax Services Ltd  
Unit 4 Marbridge House  
Harold's Road  
Harlow  
Essex  
CM19 5BJ

**Bankers** HSBC Bank  
5 Wimbledon Hill Road  
Wimbledon  
London  
SW19 7NF

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2024**

As at the date of this report, there are no custodian Trustees or Nominees and no trustee of the charity is holding the title to any property belonging to the charity.

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**OBJECTS AND ACTIVITIES**

**Objects**

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**Activities**

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**ACHIEVEMENTS AND PERFORMANCE**

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**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2024**

**Reserves**

The Charity has no policy on reserves currently.

As at 31 March 2024 the Charity had £33,978 (2023: £17,095 unrestricted funds and £600,079 (2023: £356,366) restricted funds.

**Future Plans**

The trustees intend to continue in a similar way to the recent past, continuing with the Mosque and community centre and continuing with the objectives. It also intends to acquire a community centre for the benefit of members.

**Going Concern**

As at the date of approving the report and accounts, there are no uncertainties about the charity's ability to continue as a going concern.

**Independent Examiner**

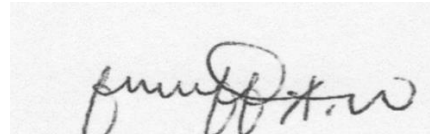
ITL Accounting & Tax Services Ltd has also been appointed as Independent Examiner and a resolution proposing their re-appointment will be put to the Annual General Meeting.

Signed on behalf of the trustees:



Date: 15/09/2024

Abubakar Suleiman  
Chairman



Date: 15/09/2024

Abdul Wahid Hussaini  
Trustee

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2024**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER 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.

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Companies Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirement of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by Charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

ITL Accounting & Tax Services Ltd  
Unit 4 Marbridge House  
Harolds Road  
Harlow - Essex  
CM19 5BJ

Date: 15/09/2024

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2024**

**STATEMENT OF FINANCIAL ACTIVITIES (incorporating an Income and Expenditure Account)**

Year ended 31 March 2024

		Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
	<b>Note</b>				
<b>Income and endowments from:</b>					
Donations	2	53,312	11,446	64,758	51,093
Funds raised – purchase of Mosque		-	241,208	241,208	175,453
<b>Total</b>		<b>53,312</b>	<b>252,654</b>	<b>305,966</b>	<b>226,546</b>
<b>Expenditure on:</b>					
Charitable activities	3	(44,947)	(8,518)	(53,465)	(43,656)
<b>TOTAL</b>		<b>(44,947)</b>	<b>(8,518)</b>	<b>(53,465)</b>	<b>(43,656)</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>8,365</b>	<b>244,136</b>	<b>252,501</b>	<b>182,890</b>
Interest income		-	8,095	8,095	1,290
Transfers between funds		8,518	(8,518)	-	
Total Funds brought forward		<b>17,095</b>	<b>356,366</b>	<b>373,461</b>	<b>189,282</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>33,978</b>	<b>600,079</b>	<b>634,057</b>	<b>373,462</b>

All of the above amounts relate to continuing activities.

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2024**

**BALANCE SHEET**  
**As at 31 March 2024**

	Notes	2024	2023
<b>Fixed Assets</b>			
Fixed Assets	7	685	1,028
<b>Total Fixed Asset</b>		<b>685</b>	<b>1,028</b>
<b>Current Assets</b>			
Debtors		-	-
Cash at bank and in Hand		679,922	392,735
<b>Total Current Assets</b>		<b>679,922</b>	<b>392,735</b>
<b>Liabilities</b>			
Creditors amounts falling due within one year	8	(600)	(300)
<b>Net Current assets or liabilities</b>		<b>679,322</b>	<b>392,435</b>
Creditors amounts falling due after one year		(45,450)	(20,000)
<b>Total Net Asset or Liabilities</b>	10	<b>634,557</b>	<b>373,462</b>
<b>Funds</b>			
Restricted Funds		600,079	356,366
Unrestricted Funds	11	33,978	17,095
<b>Total Funds</b>		<b>634,557</b>	<b>373,462</b>

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2024**

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 144 (2) of the Charities Act 2011 (the 2011 Act).

Trustees' responsibilities:

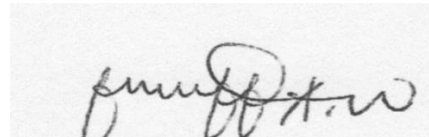
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 144 (2) of the 2011 Act; and
- The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These financial statements were approved by the Board of Trustees on the 15/09/2024 and are signed on their behalf by:



Date: 15/09/2024

Abubakar Suleiman  
Chairman



Date: 15/09/2024

Abdul Wahid Hussaini  
Trustee

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2024**

**NOTES TO THE ACCOUNTS**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charitable company and rounded to the nearest £.

GHANA MUSLIM WELFARE CENTRE meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

These financial statements for the year ended 31 March 2024 are the first financial statements of the charitable company prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 October 2016. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

**2. Going concern**

The trustees have assessed the charity's ability to continue as a going concern and there are no material uncertainties.

**3. Incoming resources**

Income is primarily derived from the voluntary donations supporting the principal objects of the Charity. All incoming resources are included in the SoFA when the charity is entitled to the income and the amount has been quantified with reasonable accuracy.

**4. Fund accounting**

**Unrestricted funds**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

**Restricted funds**

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2024**

**NOTES TO THE ACCOUNTS (Continued)**

**5. Investment Income**

Investment income and gains are allocated to the appropriate fund and is included when receivable.

**6. Taxation**

As a charity, Ghana Muslim Welfare Centre is a Mosque and Muslim Community Centre is exempt from tax on Income and gains falling within section 478 of the Taxes Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable object. No tax charge has arisen in the charity

**7. Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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:

**NOTES TO THE ACCOUNTS**

Governance costs are those costs incurred in connection with the governance arrangement of the charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements.

The basis of allocation for support costs and governance costs has been explained in the notes.

**1. Fixed assets**

All fixed assets are initially recorded at cost.

**2. Income received**

	<b>Unrestricted Funds 2024</b>	<b>Restricted Funds 2024</b>	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
Donations	53,312	252,654	305,966	226,545
<b>Other income</b>				
Bank interest received	-	8,095	8,095	1,291
<b>Total</b>	<b>53,312</b>	<b>260,749</b>	<b>314,061</b>	<b>227,836</b>

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2024**

**NOTES TO THE ACCOUNTS (Continued)**

**3. Expenditure on Charitable activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
Grant for Community projects	-		-	-
Management and administration costs	44,647	8,518	53,165	43,356
<b>Governance Cost (See Note 4)</b>	300	-	300	300
	<b>44,947</b>	<b>8,518</b>	<b>53,465</b>	<b>43,656</b>

**4. Governance Cost**

	<b>Unrestricted Funds</b>	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
Accountancy fees & Trustees' training	600	600	300
	-	-	-

**5. RELATED PARTY TRANSACTIONS  
TRUSTEES' EMOLUMENTS**

No salaries or wages have been paid to trustees including the members of the committee, during the year. The trustees did not receive any remuneration for their services (2023: £Nil). The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

There were no transactions with related parties during the year (2023 - nil).

6. The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**7. TANGIBLE FIXED ASSETS**

	<b>INVESTMENT ASSETS</b>	<b>FIXTURES &amp; FITTINGS</b>	<b>TOTAL</b>
<b>COST</b>			
As at 31 March 2023	-	1,370	1,370
Additions	-	-	-
Disposals	-	-	-
Revaluation Surplus	-	-	-
At 31 March 2024	-	<b>1,370</b>	-

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2024**

**NOTES TO THE ACCOUNTS (Continued)**

	INVESTMENT ASSETS	FIXTURES & FITTINGS	TOTAL
<b>DEPRECIATION</b>			
As at 31 March 2023	-	343	343
Disposal			
Charge for year	-	343	343
At 31 March 2024	-	686	686
<b>Net book value</b>			
As at 31 March 2023	-	1,028	483
At 31 March 2024	-	685	686

**8. CREDITORS: amounts falling due within one year**

	2024	2023
Accruals	600	300
	-	-

**9. PENSION COMMITMENTS**

The charity has no paid employees and therefore does not pay any pension contributions.

**10. ANALYSIS OF CHARITABLE FUNDS**

**ANALYSIS OF MOVEMENT IN UNRESTRICTED FUNDS**

	Balance at 01 April 2023	Incoming Resources	Expenditure	Revaluation Gain/(Loss)	31 March 2024
General Funds	373,462	305,966	(53,465)	8,094	634,057

**ANALYSIS OF MOVEMENT IN UNRESTRICTED FUNDS - Previous year**

	01 April 2022	Resources	Expenditure	Revaluation Gain/(Loss)	31 March 2023
General Funds	189,282	226,546	(43,656)	1,290	373,462

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2024**

**NOTES TO THE ACCOUNTS (Continued)**

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total</b>
Restricted Income Funds	-	252,654	252,654
Unrestricted Income Funds	685	53,312	53,997
<b>Total Funds</b>	<b>685</b>	<b>305,966</b>	<b>306,650</b>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - Previous year**

	<b>Fixed assets</b>	<b>Net Current assets</b>	<b>Total</b>
Restricted Income Funds	-	178,591	178,591
Unrestricted Income Funds	1,028	87,429	88,457
<b>Total Funds</b>	<b>1,028</b>	<b>266,020</b>	<b>267,047</b>

**12. UN-INCORPORATED CHARITY**

The charity is not registered with Companies House and therefore is classified as an un-incorporated charity.

**13. QUARD -E HASANA LOANS: INTEREST FREE**

Interest free loans at year ended 31 March 2024 £45,450 (2023: £20,000). The donors have confirmed that they will not seek repayment of the loan until the Community Centre is bought by Ghana Muslim Welfare Centre and it is in a financial position to repay the loan.

**GHANA MUSLIM WELFARE CENTRE**

England & Wales - Charity number 1130982

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# Accounts

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**GHANA MUSLIM WELFARE CENTRE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 March 2023**

**Charity Number 1130982**

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2023**

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**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	<b>GHANA MUSLIM WELFARE CENTRE</b>
<b>Charity registration number</b>	<b>1130982</b>
<b>Principal Office</b>	GHANA MUSLIM WELFARE CENTRE 1 LAWRENCE YARD LAWRENCE ROAD LONDON N15 4EG

**THE TRUSTEES**

The trustees who served the charity during the period were as follows:

Abubakar Suleiman (Chairman)  
Mohammed Haidara  
Salih Baba Toure  
Ibrahim Abdulkadir  
Abdul Wahid Hussaini  
Ahmed Sanusi

**Secretary** Ahmed Mohammed Saani

**Independent Examiner** ITL Accounting & Tax Services Ltd  
Unit 4 Marbridge House  
Harold's Road  
Harlow  
Essex  
CM19 5BJ

**Accountants** ITL Accounting & Tax Services Ltd  
Unit 4 Marbridge House  
Harold's Road  
Harlow  
Essex  
CM19 5BJ

**Bankers** HSBC Bank  
5 Wimbledon Hill Road  
Wimbledon  
London  
SW19 7NF

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2023**

As at the date of this report, there are no custodian Trustees or Nominees and no trustee of the charity is holding the title to any property belonging to the charity.

The Trustees submit their annual report and examined financial statements for the year ended 31 March 2023. The report and financial statements have been prepared in accordance with the Charities Act 2011. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the report and financial statements. The Charity was incorporated on 9<sup>TH</sup> May 2009. It is governed by its constitution.

**OBJECTS AND ACTIVITIES**

**Objects**

1. To advance the teachings of Islamic religion in London and surrounding areas for the benefit of the public through holding of prayer meetings, lectures, public celebration of religious festivals, producing and/or distributing literature on Islamic religion and to enlighten others about the teachings of Islam. the relief of sickness and he promotion of good health for the public benefit through a monthly health initiative.
2. To relieve poverty amongst the residents of the Area of Benefit in such ways as may be thought fit;
3. To promote the welfare of members & public safety and prevent crime.
4. To establish or secure the establishment of a community centre and to maintain as well as manage the same (whether alone or in co-operation with any local authority or person or body).

**Activities**

The GHANA MUSLIM WELFARE CENTRE has held several welfare gatherings and programmes to help improve the well-being of its members.

**ACHIEVEMENTS AND PERFORMANCE**

The centre holds annual Ramadan week lectures, educate their children on Islamic and secular education, and provide a common facility for congregational prayers and observation and manifestation of Islam.

The Charity has made all the efforts necessary to ensure that all the incoming resources are utilised in a best possible way to achieve the objectives of the Charity.

Islamic education is provided to students from different aged groups with daily afternoon/evening sessions as well as on weekend. The Mosque has engaged the services of individual volunteers as part-time teachers and Imams to provide teaching to the Muslim Community as well as a Centre Manager to manage the community centre.

The community centre is utilized for education, youth centre, women, and elderly activities. It is used for social and recreational purposes.

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2023**

**Reserves**

The Charity has no policy on reserves currently.

As at 31 March 2023 the Charity had £17,095 (2022- £80,254) and £356,366 (2022: £109,028)

**Future Plans**

The trustees intend to continue in a similar way to the recent past, continuing with the Mosque and community centre and continuing with the objectives. It also intends to acquire a community for the benefit of members.

**Going Concern**

As at the date of approving the report and accounts, there are no uncertainties about the charity's ability to continue as a going concern.

**Independent Examiner**

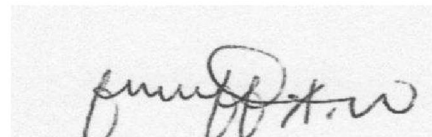
ITL Accounting & Tax Services Ltd has also been appointed as Independent Examiner and a resolution proposing their re-appointment will be put to the Annual General Meeting.

Signed on behalf of the trustees:



Date: 14/11/2023

Abubakar Suleiman  
Chairman



Date: 14/11/2023

Abdul Wahid Hussaini  
Trustee

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2023**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER 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.

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Companies Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirement of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by Charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



ITL Accounting & Tax Services Ltd  
Unit 4 Marbridge House  
Harolds Road  
Harlow - Essex  
CM19 5BJ

Date: 14/11/2023

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2023**

<b>GHANA MUSLIM WELFARE CENTRE</b>					
<b>STATEMENT OF FINANCIAL ACTIVITIES (incorporating an Income and Expenditure Account)</b>					
Year ended 31 March 2023					
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2023	2023	2023	2022
	Note				
<b>Income and endowments from:</b>					
Donations	2	47,955	3,138	51,093	83,485
Funds raised - Purchase of Mosque		-	175,453	175,453	-
<b>Total</b>		<b>47,955</b>	<b>178,591</b>	<b>226,546</b>	<b>83,485</b>
<b>Expenditure on:</b>					
Charitable activities	3	(37,774)	(5,882)	(43,656)	(40,571)
<b>TOTAL</b>		<b>(37,774)</b>	<b>(5,882)</b>	<b>(43,656)</b>	<b>(40,571)</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>10,181</b>	<b>172,709</b>	<b>182,890</b>	<b>42,914</b>
Interest income		4	1,287	1,290	9
<b>transfers between funds</b>		<b>-</b>	<b>73,343</b>	<b>-</b>	<b>-</b>
Total Funds brought forward		<b>80,254</b>	<b>109,028</b>	<b>189,282</b>	<b>146,359</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>17,095</b>	<b>356,366</b>	<b>373,462</b>	<b>189,282</b>

All of the above amounts relate to continuing activities.

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2023**

<b>GHANA MUSLIM WELFARE CENTRE</b>			
<b>BALANCE SHEET</b>			
<b>As at 31st March 2023</b>			
		<b>2023</b>	<b>2022</b>
	<b>Notes</b>		
<b>Fixed Assets</b>			
Tangible Assets	7	1,028	-
<b>Total Fixed Asset</b>		<b>1,028</b>	<b>-</b>
<b>Current Assets</b>			
Debtors		-	-
Cash at bank and in Hand		392,735	189,282
<b>Total Current Assets</b>		<b>392,735</b>	<b>189,282</b>
<b>Liabilities</b>			
Creditors amounts falling due within one year	8	(300)	-
<b>Net Current assets or liabilities</b>		<b>392,435</b>	<b>189,282</b>
Creditors amounts falling due after one year	13	20,000	-
<b>Total Net Asset or Liabilities</b>	<b>10</b>	<b>373,462</b>	<b>189,282</b>
<b>Funds</b>			
Restricted Funds		356,366	109,028
Unrestricted Funds	11	17,095	80,254
<b>Total Funds</b>		<b>373,462</b>	<b>189,282</b>

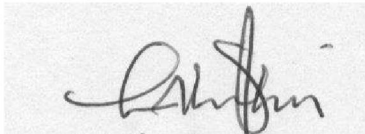
**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2023**

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 144 (2) of the Charities Act 2011 (the 2011 Act).

Trustees' responsibilities:

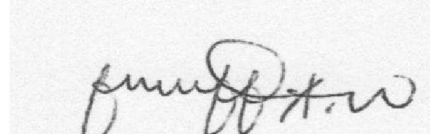
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 144 (2) of the 2011 Act; and
- The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These financial statements were approved by the Board of Trustees on the 14/11/2023 and are signed on their behalf by:



Date: 14/11/2023

Abubakar Suleiman  
Chairman



Date: 14/11/2023

Abdul Wahid Hussaini  
Trustee

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2023**

**NOTES TO THE ACCOUNTS**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charitable company and rounded to the nearest £.

GHANA MUSLIM WELFARE CENTRE meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

These financial statements for the year ended 31 March 2023 are the first financial statements of the charitable company prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 October 2016. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

**2. Going concern**

The trustees have assessed the charity's ability to continue as a going concern and there are no material uncertainties.

**3. Incoming resources**

Income is primarily derived from the voluntary donations supporting the principal objects of the Charity. All incoming resources are included in the SoFA when the charity is entitled to the income and the amount have be quantified with reasonable accuracy.

**4. Fund accounting**

**Unrestricted funds**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

**Restricted funds**

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2023**

**NOTES TO THE ACCOUNTS (Continued)**

**5. Investment Income**

Investment income and gains are allocated to the appropriate fund and is included when receivable.

**6. Taxation**

As a charity, Ghana Muslim Welfare Centre is a Mosque and Muslim Community Centre is exempt from tax on Income and gains falling within section 478 of the Taxes Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable object. No tax charge has arisen in the charity.

**7. Resources expended.**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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:

**NOTES TO THE ACCOUNTS**

Governance costs are those costs incurred in connection with the governance arrangement of the charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements.

The basis of allocation for support costs and governance costs has been explained in the notes.

**1. Fixed assets**

All fixed assets are initially recorded at cost.

**2. Income received.**

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
2 Income received				
Donations	47,955	178,591	226,546	47,852
<b>Other income</b>				
Bank interest received	4	1,286.57	1,290	9
<b>Total</b>	<b>47,959</b>	<b>179,877</b>	<b>227,836</b>	<b>47,861</b>

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2023**

**NOTES TO THE ACCOUNTS (Continued)**

**3. Expenditure on Charitable activities**

<b>3 Expenditure on Charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>Funds</b>	<b>Funds</b>	<b>2023</b>	<b>2022</b>
<b>Grant for Community projects</b>	-	-	-	-
<b>Management and administration costs</b>	37,774	5,882	43,656	40,571
<b>Governance Cost (See Note 4)</b>	300	-	300.00	-
	<b>38,074</b>	<b>5,882</b>	<b>43,956</b>	<b>40,571</b>
<b>4 Governance Cost</b>				
		<b>Unrestricted</b>	<b>Total Funds</b>	<b>Total Funds</b>
		<b>Funds</b>	<b>2,023</b>	<b>2,022</b>
Accountancy fees & Trustees' training		300	300	-
		<b>300</b>	<b>300</b>	<b>-</b>

**4. RELATED PARTY TRANSACTIONS**  
**TRUSTEES' EMOLUMENTS**

No salaries or wages have been paid to trustees including the members of the committee, during the year. The trustees did not receive any remuneration for their services (2022: £Nil). The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

There were no transactions with related parties during the year (2022 - nil).

5. The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2023**

**7. TANGIBLE FIXED ASSETS**

<b>7 TANGIBLE FIXED ASSETS</b>	<b>INVESTMENT ASSETS</b>	<b>FIXTURES &amp; FITTINGS</b>	<b>TOTAL</b>
<b>COST</b>			
As at 01 April 2022	-	-	-
Additions	-	1,370	1,370
Disposals	-	-	-
Revaluation Surplus	-	-	-
At 31 March 2023	<b>-</b>	<b>1,370</b>	<b>1,370</b>
<b>DEPRECIATION</b>			
As at 01 April 2022	-	-	-
Charge for year	-	343	343
At 31 March 2023	<b>-</b>	<b>343</b>	<b>343</b>
<b>Net book value</b>			
As at 01 April 2022	-	-	-
At 31 March 2023	<b>-</b>	<b>1,028</b>	<b>1,028</b>
<b>8 CREDITORS: amounts falling due within one year</b>			
	<b>2021</b>	<b>2022</b>	<b>2023</b>
Accruals	-	-	300
	<b>-</b>	<b>-</b>	<b>300</b>

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2023**

**NOTES TO THE ACCOUNTS (Continued)**

**9. PENSION COMMITMENTS**

The charity has no paid employees and therefore does not pay any pension contributions.

**10. ANALYSIS OF CHARITABLE FUNDS**

<b>ANALYSIS OF MOVEMENT IN UNRESTRICTED FUNDS</b>					
	<b>Balance at</b>	<b>Incoming</b>			
	<b>01 April 2022</b>	<b>Resources</b>	<b>Expenditure</b>	<b>Revaluation</b>	<b>31st March 2023</b>
				<b>Gain/(Loss)</b>	
General Funds	87,429	226,546	(43,656)	-	270,319
<b>ANALYSIS OF MOVEMENT IN UNRESTRICTED FUNDS - Previous year</b>					
	<b>01/04/2021</b>	<b>Resources</b>	<b>Expenditure</b>	<b>Revaluation</b>	<b>31st March 2022</b>
				<b>Gain/(Loss)</b>	
General Funds	146,359	83,485	(40,571)	9	189,282
<b>11 ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>					
	<b>Fixed assets</b>	<b>Net Current assets</b>	<b>Total</b>		
Restricted Income Funds		178,591	178,591		
Unrestricted Income Funds	1,027.50	87,429	88,457		
<b>Total Funds</b>	<b>1,027.50</b>	<b>266,020</b>	<b>267,047</b>		
<b>ANALYSIS OF NET ASSETS BETWEEN FUNDS - Previous year</b>					
	<b>Fixed assets</b>	<b>Net Current assets</b>	<b>Total</b>		
Restricted Income Funds	-	109,028	109,028		
Unrestricted Income Funds	967	86,463	87,430		
<b>Total Funds</b>	<b>967</b>	<b>195,491</b>	<b>196,458</b>		
<b>12 UN-INCORPORATED CHARITY</b>					
The charity is not registered with Companies House and therefore is classified as an un-incorporated charity.					
<b>13 QUARD- E HASANA LOANS: INTEREST FREE</b>					
					£
Loans received in year ended -31 March 2023					<b>20,000.00</b>

**GHANA MUSLIM WELFARE CENTRE**

England & Wales - Charity number 1130982

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# Accounts

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**GHANA MUSLIM WELFARE CENTRE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 March 2022**

**Charity Number 1130982**

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2022**

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**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	<b>GHANA MUSLIM WELFARE CENTRE</b>
<b>Charity registration number</b>	<b>1130982</b>
<b>Principal Office</b>	GHANA MUSLIM WELFARE CENTRE 1 LAWRENCE YARD LAWRENCE ROAD LONDON N15 4EG

**THE TRUSTEES**

The trustees who served the charity during the period were as follows:

Abubakar Suleiman (Chairman)  
Mohammed Haidara  
Salih Baba Toure  
Ibrahim Abdulkadir  
Abdul Wahid Hussaini  
Ahmed Sanusi

**Secretary** Ahmed Mohammed Saani

**Independent Examiner** ITL Accounting & Tax Services Ltd  
Unit 4 Marbridge House  
Harold's Road  
Harlow  
Essex  
CM19 5BJ

**Accountants** ITL Accounting & Tax Services Ltd  
Unit 4 Marbridge House  
Harold's Road  
Harlow  
Essex  
CM19 5BJ

**Bankers** HSBC Bank  
5 Wimbledon Hill Road  
Wimbledon  
London  
SW19 7NF

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2022**

As at the date of this report, there are no custodian Trustees or Nominees and no trustee of the charity is holding the title to any property belonging to the charity.

The Trustees submit their annual report and examined financial statements for the year ended 31 March 2022. The report and financial statements have been prepared in accordance with the Charities Act 2011. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the report and financial statements. The Charity was incorporated on 9<sup>TH</sup> May 2009. It is governed by its constitution.

**OBJECTS AND ACTIVITIES**

**Objects**

1. To advance the teachings of Islamic religion in London and surrounding areas for the benefit of the public through holding of prayer meetings, lectures, public celebration of religious festivals, producing and/or distributing literature on Islamic religion and to enlighten others about the teachings of Islam. the relief of sickness and he promotion of good health for the public benefit through a monthly health initiative.
2. To relieve poverty amongst the residents of the Area of Benefit in such ways as may be thought fit;
3. To promote the welfare of members & public safety and prevent crime.
4. To establish or secure the establishment of a community centre and to maintain as well as manage the same (whether alone or in co-operation with any local authority or person or body).

**Activities**

The GHANA MUSLIM WELFARE CENTRE has held several welfare gatherings and programmes to help improve the well-being of its members.

**ACHIEVEMENTS AND PERFORMANCE**

The centre holds annual Ramadan week lectures, educate their children on Islamic and secular education, and provide a common facility for congregational prayers and observation and manifestation of Islam.

The Charity has made all the efforts necessary to ensure that all the incoming resources are utilised in a best possible way to achieve the objectives of the Charity.

Islamic education is provided to students from different aged groups with daily afternoon/evening sessions as well as on weekend. The Mosque has engaged the services of individual volunteers as part-time teachers and Imams to provide teaching to the Muslim Community as well as a Centre Manager to manage the community centre.

The community centre is utilized for education, youth centre, women, and elderly activities. It is used for social and recreational purposes.

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2022**

**Reserves**

The Charity has no policy on reserves currently.

As at 31 March 2022 the Charity had £80,254 (2021: £72,964 unrestricted funds and £109,028 (2021: £73,395) restricted funds.

**Future Plans**

The trustees intend to continue in a similar way to the recent past, continuing with the Mosque and community centre and continuing with the objectives. It also intends to acquire a community for the benefit of members.

**Going Concern**

As at the date of approving the report and accounts, there are no uncertainties about the charity's ability to continue as a going concern.

**Independent Examiner**

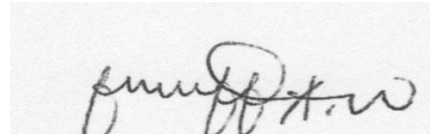
ITL Accounting & Tax Services Ltd has also been appointed as Independent Examiner and a resolution proposing their re-appointment will be put to the Annual General Meeting.

Signed on behalf of the trustees:



Date: 30/09/2022

Abubakar Suleiman  
Chairman



Date: 30/09/2022

Abdul Wahid Hussaini  
Trustee

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2022**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER 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.

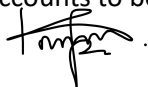
Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Companies Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirement of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by Charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



ITL Accounting & Tax Services Ltd  
Unit 4 Marbridge House  
Harolds Road  
Harlow - Essex  
CM19 5BJ

Date: 30/09/2022

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2022**

**STATEMENT OF FINANCIAL ACTIVITIES (incorporating an Income and Expenditure Account)**

**Year ended 31 March 2022**

	Note	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
<b>Income and endowments from:</b>					
Donations	2	47,852	35,633	83,485	94,365
<b>Total</b>		<b>47,852</b>	<b>35,633</b>	<b>83,485</b>	<b>94,365</b>
<b>Expenditure on:</b>					
Charitable activities	3	(40,571)	-	(40,571)	(38,377)
<b>TOTAL</b>		<b>(40,571)</b>	<b>-</b>	<b>(40,571)</b>	<b>(38,377)</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>7,281</b>	<b>35,633</b>	<b>42,914</b>	<b>55,988</b>
<b>GROSS TRANSFER BETWEEN FUNDS</b>					
Interest income		9	-	9	5
Total Funds brought forward		<b>72,964</b>	<b>73,395</b>	<b>146,359</b>	<b>90,365</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>80,254</b>	<b>109,028</b>	<b>189,282</b>	<b>146,358</b>

All of the above amounts relate to continuing activities.

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2022**

**BALANCE SHEET**  
**As at 31 March 2022**

	Notes	2022	2021
<b>Fixed Assets</b>			
Fixed Assets	7	-	483
<b>Total Fixed Asset</b>		-	<b>483</b>
<b>Current Assets</b>			
Debtors		-	-
Cash at bank and in Hand		189,282	146,359
<b>Total Current Assets</b>		<b>189,282</b>	<b>146,359</b>
<b>Liabilities</b>			
Creditors amounts falling due within one year	8	-	-
<b>Net Current assets or liabilities</b>		<b>189,282</b>	<b>146,359</b>
Creditors amounts falling due after one year		-	-
<b>Total Net Asset or Liabilities</b>	10	<b>189,282</b>	<b>146,359</b>
<b>Funds</b>			
Restricted Funds		109,028	73,395
Unrestricted Funds	11	80,254	72,964
<b>Total Funds</b>		<b>189,282</b>	<b>146,359</b>

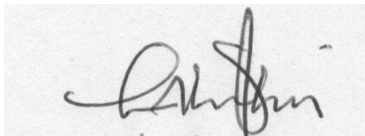
**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2022**

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 144 (2) of the Charities Act 2011 (the 2011 Act).

Trustees' responsibilities:

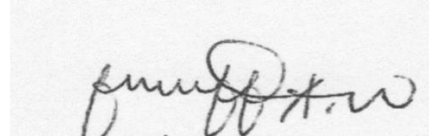
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 144 (2) of the 2011 Act; and
- The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These financial statements were approved by the Board of Trustees on the 30/06/2022 and are signed on their behalf by:



Date: 30/09/2022

Abubakar Suleiman  
Chairman



Date: 30/09/2022

Abdul Wahid Hussaini  
Trustee

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2022**

**NOTES TO THE ACCOUNTS**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charitable company and rounded to the nearest £.

GHANA MUSLIM WELFARE CENTRE meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

These financial statements for the year ended 31 March 2022 are the first financial statements of the charitable company prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 October 2016. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

**2. Going concern**

The trustees have assessed the charity's ability to continue as a going concern and there are no material uncertainties.

**3. Incoming resources**

Income is primarily derived from the voluntary donations supporting the principal objects of the Charity. All incoming resources are included in the SoFA when the charity is entitled to the income and the amount has been quantified with reasonable accuracy.

**4. Fund accounting**

**Unrestricted funds**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

**Restricted funds**

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2022**

**NOTES TO THE ACCOUNTS (Continued)**

**5. Investment Income**

Investment income and gains are allocated to the appropriate fund and is included when receivable.

**6. Taxation**

As a charity, Ghana Muslim Welfare Centre is a Mosque and Muslim Community Centre is exempt from tax on Income and gains falling within section 478 of the Taxes Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable object. No tax charge has arisen in the charity

**7. Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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:

**NOTES TO THE ACCOUNTS**

Governance costs are those costs incurred in connection with the governance arrangement of the charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements.

The basis of allocation for support costs and governance costs has been explained in the notes.

**1. Fixed assets**

All fixed assets are initially recorded at cost.

**2. Income received**

	<b>Unrestricted Funds 2022</b>	<b>Restricted Funds 2022</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
Donations	47,852	35,633	83,485	94,366
<b>Other income</b>				
Bank interest received	9	-	9	5
<b>Total</b>	<b>47,861</b>	<b>35,633</b>	<b>83,494</b>	<b>94,370</b>

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2022**

**NOTES TO THE ACCOUNTS (Continued)**

**3. Expenditure on Charitable activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
Grant for Community projects	-	-	-	-
Management and administration costs	40,571	-	40,571	38,377
<b>Governance Cost (See Note 4)</b>	-	-	-	-
	<b>40,571</b>	<b>-</b>	<b>40,571</b>	<b>38,377</b>

**4. Governance Cost**

	<b>Unrestricted Funds</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
Accountancy fees & Trustees' training	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>

**5. RELATED PARTY TRANSACTIONS  
TRUSTEES' EMOLUMENTS**

No salaries or wages have been paid to trustees including the members of the committee, during the year. The trustees did not receive any remuneration for their services (2021: £Nil). The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

There were no transactions with related parties during the year (2021 - nil).

6. The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**7. TANGIBLE FIXED ASSETS**

	<b>INVESTMENT ASSETS</b>	<b>FIXTURES &amp; FITTINGS</b>	<b>TOTAL</b>
<b>COST</b>			
As at 31 March 2021	-	1,209	1,209
Additions	-	-	-
Disposals	-	(1,209)	(1,29)
Revaluation Surplus	-	-	-
At 31 March 2022	<b>-</b>	<b>-</b>	<b>-</b>

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2022**

**NOTES TO THE ACCOUNTS (Continued)**

	INVESTMENT ASSETS	FIXTURES & FITTINGS	TOTAL
<b>DEPRECIATION</b>			
As at 31 March 2021	-	726	726
Disposal			
Charge for year	-	(726)	(726)
At 31 March 2022	-	-	-
<b>Net book value</b>			
As at 31 March 2021	-	483	483
At 31 March 2022	-	-	-

**8. CREDITORS: amounts falling due within one year**

	2022	2021
Accruals	-	-
	-	-

**9. PENSION COMMITMENTS**

The charity has no paid employees and therefore does not pay any pension contributions.

**10. ANALYSIS OF CHARITABLE FUNDS**

**ANALYSIS OF MOVEMENT IN UNRESTRICTED FUNDS**

	Balance at 01 April 2021	Incoming Resources	Expenditure	Revaluation Gain/(Loss)	31 March 2022
General Funds	72,964	47,852	(40,571)	9	80,254

**ANALYSIS OF MOVEMENT IN UNRESTRICTED FUNDS - Previous year**

	11th May 2020	Resources	Expenditure	Revaluation Gain/(Loss)	31 March 2021
General Funds	87,012	16,059	(38,377)	5	64,969

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2022**

**NOTES TO THE ACCOUNTS (Continued)**

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total</b>
Restricted Income Funds	-	109,028	109,028
Unrestricted Income Funds	-	80,254	87,254
<b>Total Funds</b>	<b>-</b>	<b>189,282</b>	<b>189,282</b>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - Previous year**

	<b>Fixed assets</b>	<b>Net Current assets</b>	<b>Total</b>
Restricted Income Funds	-	73,395	73,395
Unrestricted Income Funds	483	72,964	73,447
<b>Total Funds</b>	<b>483</b>	<b>146,359</b>	<b>146,842</b>

**12. UN-INCORPORATED CHARITY**

The charity is not registered with Companies House and therefore is classified as an un-incorporated charity.

**GHANA MUSLIM WELFARE CENTRE**

England & Wales - Charity number 1130982

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# Accounts

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**GHANA MUSLIM WELFARE CENTRE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 March 2021**

**Charity Number 1130982**

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2021**

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**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	<b>GHANA MUSLIM WELFARE CENTRE</b>
<b>Charity registration number</b>	<b>1130982</b>
<b>Principal Office</b>	GHANA MUSLIM WELFARE CENTRE 1 LAWRENCE YARD LAWRENCE ROAD LONDON N15 4EG

**THE TRUSTEES**

The trustees who served the charity during the period were as follows:

Abubakar Suleiman (Chairman)  
Mohammed Haidara  
Salih Baba Toure  
Ibrahim Abdulkadir  
Abdul Wahid Hussaini  
Ahmed Sanusi

**Secretary** Ahmed Mohammed Saani

**Independent Examiner** ITL Accounting & Tax Services Ltd  
Unit 4 Marbridge House  
Harold's Road  
Harlow  
Essex  
CM19 5BJ

**Accountants** ITL Accounting & Tax Services Ltd  
Unit 4 Marbridge House  
Harold's Road  
Harlow  
Essex  
CM19 5BJ

**Bankers** HSBC Bank  
5 Wimbledon Hill Road  
Wimbledon  
London  
SW19 7NF

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2021**

As at the date of this report, there are no custodian Trustees or Nominees and no trustee of the charity is holding the title to any property belonging to the charity.

The Trustees submit their annual report and examined financial statements for the year ended 31 March 2021. The report and financial statements have been prepared in accordance with the Charities Act 2011. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the report and financial statements. The Charity was incorporated on 9<sup>TH</sup> May 2009. It is governed by its constitution.

**OBJECTS AND ACTIVITIES**

**Objects**

1. To advance the teachings of Islamic religion in London and surrounding areas for the benefit of the public through holding of prayer meetings, lectures, public celebration of religious festivals, producing and/or distributing literature on Islamic religion and to enlighten others about the teachings of Islam. the relief of sickness and he promotion of good health for the public benefit through a monthly health initiative.
2. To relieve poverty amongst the residents of the Area of Benefit in such ways as may be thought fit;
3. To promote the welfare of members & public safety and prevent crime.
4. To establish or secure the establishment of a community centre and to maintain as well as manage the same (whether alone or in co-operation with any local authority or person or body).

**Activities**

The GHANA MUSLIM WELFARE CENTRE has held several welfare gatherings and programmes to help improve the well-being of its members.

**ACHIEVEMENTS AND PERFORMANCE**

The centre holds annual Ramadan week lectures, educate their children on Islamic and secular education, and provide a common facility for congregational prayers and observation and manifestation of Islam.

The Charity has made all the efforts necessary to ensure that all the incoming resources are utilised in a best possible way to achieve the objectives of the Charity.

Islamic education is provided to students from different aged groups with daily afternoon/evening sessions as well as on weekend. The Mosque has engaged the services of individual volunteers as part-time teachers and Imams to provide teaching to the Muslim Community as well as a Centre Manager to manage the community centre.

The community centre is utilized for education, youth centre, women, and elderly activities. It is used for social and recreational purposes.

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2021**

**Reserves**

The Charity has no policy on reserves currently.

As at 31 March 2021 the Charity had £72,964 (2020: £87,012 Unrestricted Funds and £73,395 (2020: £3,353).

**Future Plans**

The trustees intend to continue in a similar way to the recent past, continuing with the Mosque and community centre and continuing with the objectives. It also intends to acquire a community for the benefit of members.

**Going Concern**

As at the date of approving the report and accounts, there are no uncertainties about the charity's ability to continue as a going concern.

**Independent Examiner**

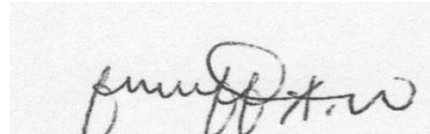
ITL Accounting & Tax Services Ltd has also been appointed as Independent Examiner and a resolution proposing their re-appointment will be put to the Annual General Meeting.

Signed on behalf of the trustees:



Date: 30/01/2022

Abubakar Suleiman  
Chairman



Date: 30/01/2022

Abdul Wahid Hussaini  
Trustee

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2021**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER 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.

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Companies Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirement of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by Charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

ITL Accounting & Tax Services Ltd  
Unit 4 Marbridge House  
Harolds Road  
Harlow - Essex  
CM19 5BJ



Date: 31/01/2022

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2021**

**STATEMENT OF FINANCIAL ACTIVITIES (incorporating an Income and Expenditure Account)**

Year ended 31 March 2021

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
	<b>Note</b>			
<b>Income and endowments from:</b>				
Donations	2	16,054	78,312	94,366
		<b>16,054</b>	<b>78,312</b>	<b>94,366</b>
<b>Expenditure on:</b>				
Charitable activities	3	(30,107)	-	(30,107)
		<b>(30,107)</b>	<b>-</b>	<b>(30,107)</b>
<b>TOTAL</b>		<b>(14,053)</b>	<b>78,312</b>	<b>64,259</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(14,053)</b>	<b>78,312</b>	<b>64,259</b>
<b>GROSS TRANSFER BETWEEN FUNDS</b>				
Interest income		5	-	5
		<b>87,012</b>	<b>3,353</b>	<b>90,365</b>
Total Funds brought forward		<b>87,012</b>	<b>3,353</b>	<b>90,365</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>72,964</b>	<b>73,395</b>	<b>146,359</b>

All of the above amounts relate to continuing activities.

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2021**

**BALANCE SHEET**  
**As at 31 March 2021**

	Notes	2021	2020
<b>Fixed Assets</b>			
Fixed Assets	7	483	725
<b>Total Fixed Asset</b>		<b>725</b>	<b>725</b>
<b>Current Assets</b>			
Debtors		-	-
Cash at bank and in Hand		146,359	91,260
<b>Total Current Assets</b>		<b>146,359</b>	<b>91,260</b>
<b>Liabilities</b>			
Creditors amounts falling due within one year	8	-	-
<b>Net Current assets or liabilities</b>		<b>146,359</b>	<b>91,260</b>
Creditors amounts falling due after one year		-	-
<b>Total Net Asset or Liabilities</b>	10	<b>146,359</b>	<b>91,260</b>
<b>Funds</b>			
Restricted Funds		73,395	3,353
Unrestricted Funds	11	72,964	88,631
<b>Total Funds</b>		<b>146,359</b>	<b>91,985</b>

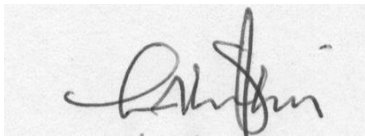
**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2021**

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 144 (2) of the Charities Act 2011 (the 2011 Act).

Trustees' responsibilities:

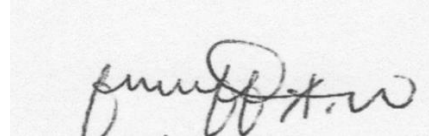
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 144 (2) of the 2011 Act; and
- The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These financial statements were approved by the Board of Trustees on the 30/06/2021 and are signed on their behalf by:



Date: 30/01/2022

Abubakar Suleiman  
Chairman



Date: 30/01/2022

Abdul Wahid Hussaini  
Trustee

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2021**

**NOTES TO THE ACCOUNTS**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charitable company and rounded to the nearest £.

GHANA MUSLIM WELFARE CENTRE meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

These financial statements for the year ended 10 MAY 2020 are the first financial statements of the charitable company prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 October 2016. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

**2. Going concern**

The trustees have assessed the charity's ability to continue as a going concern and there are no material uncertainties.

**3. Incoming resources**

Income is primarily derived from the voluntary donations supporting the principal objects of the Charity. All incoming resources are included in the SoFA when the charity is entitled to the income and the amount have be quantified with reasonable accuracy.

**4. Fund accounting**

**Unrestricted funds**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

**Restricted funds**

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2021**

**NOTES TO THE ACCOUNTS (Continued)**

**5. Investment Income**

Investment income and gains are allocated to the appropriate fund and is included when receivable.

**6. Taxation**

As a charity, Ghana Muslim Welfare Centre is a Mosque and Muslim Community Centre is exempt from tax on Income and gains falling within section 478 of the Taxes Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable object. No tax charge has arisen in the charity

**7. Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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:

**NOTES TO THE ACCOUNTS**

Governance costs are those costs incurred in connection with the governance arrangement of the charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements.

The basis of allocation for support costs and governance costs has been explained in the notes.

**1. Fixed assets**

All fixed assets are initially recorded at cost.

**2. Income received**

	<b>Unrestricted Funds 2021</b>	<b>Restricted Funds 2021</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
Donations	16,054	78,312	94,366	48,000
<b>Other income</b>				
Bank interest received	5	-	5	36
<b>Total</b>	<b>16,059</b>	<b>78,312</b>	<b>94,371</b>	<b>48,037</b>

**GHANA MUSLIM WELFARE CENTRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2021**

**NOTES TO THE ACCOUNTS (Continued)**

**3. Expenditure on Charitable activities**

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
Grant for Community projects	-	-	-	-
Management and administration costs	30,107	8,270	38,377	47,364
<b>Governance Cost (See Note 4)</b>	-	-	-	-
	<b>30,107</b>	<b>8,270</b>	<b>38,377</b>	<b>47,364</b>

**4. Governance Cost**

	Unrestricted Funds	Total Funds 2021	Total Funds 2020
Accountancy fees & Trustees' training	-	-	-
	-	-	-

**5. RELATED PARTY TRANSACTIONS  
TRUSTEES' EMOLUMENTS**

No salaries or wages have been paid to trustees including the members of the committee, during the year. The trustees did not receive any remuneration for their services (2020: £Nil). The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

There were no transactions with related parties during the year (2020 - nil).

6. The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**7. TANGIBLE FIXED ASSETS**

	INVESTMENT ASSETS	FIXTURES & FITTINGS	TOTAL
<b>COST</b>			
As at 11 May 2020	-	1,209	1,209
Additions	-	-	-
Disposals	-	-	-
Revaluation Surplus	-	-	-
At 31 March 2021	-	<b>1,209</b>	<b>1,209</b>

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2021**

**NOTES TO THE ACCOUNTS (Continued)**

	INVESTMENT ASSETS	FIXTURES & FITTINGS	TOTAL
<b>DEPRECIATION</b>			
As at 11 May 2020	-	484	242
Charge for year	-	242	242
At 31 March 2021	-	726	484
<b>Net book value</b>			
As at 11 May 2020	-	725	725
At 31 March 2021	-	725	725

**8. CREDITORS: amounts falling due within one year**

	2021	2020
Accruals	-	-
	-	-

**9. PENSION COMMITMENTS**

The charity has no paid employees and therefore does not pay any pension contributions.

**10. ANALYSIS OF CHARITABLE FUNDS**

**ANALYSIS OF MOVEMENT IN UNRESTRICTED FUNDS**

	Balance at 11th May 2020	Incoming Resources	Expenditure	Revaluation Gain/(Loss)	31 March 2021
General Funds	87,012	16,059	(30,107)	-	72,964

**ANALYSIS OF MOVEMENT IN UNRESTRICTED FUNDS - Previous year**

	11th May 2019	Resources	Expenditure	Revaluation Gain/(Loss)	10 May 2020
General Funds	87,429	46,947	(47,364)		87,012

**GHANA MUSLIM WELFARE CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 March 2021**

**NOTES TO THE ACCOUNTS (Continued)**

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total</b>
Restricted Income Funds	-	73,395	73,395
Unrestricted Income Funds	483	72,964	73,447
<b>Total Funds</b>	<b>483</b>	<b>146,359</b>	<b>146,842</b>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - Previous year**

	<b>Fixed assets</b>	<b>Net Current assets</b>	<b>Total</b>
Restricted Income Funds	-	3,353	3,353
Unrestricted Income Funds	725	87,012	87,737
<b>Total Funds</b>	<b>725</b>	<b>90,365</b>	<b>91,090</b>

**12. UN-INCORPORATED CHARITY**

The charity is not registered with Companies House and therefore is classified as an un-incorporated charity.