

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 January 2025  
for  
Globe Town Mosque and Cultural Centre

ACN Accountants  
Chartered Certified Accountants  
41 Orsett Road  
Grays  
Essex  
RM17 5DS

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for the Year Ended 31 January 2025

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report together with the financial statements of the charity for the year ended 31 January 2025.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Board of Trustees is satisfied with the performance of the charity during the year and with its overall financial position as at 31 January 2025. The Trustees consider that the charity remains in a strong position to continue its activities in the coming year, with sufficient assets to meet its obligations.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

1. To advance the Islamic religion for the benefit of the public through prayer meetings, religious lectures, and related educational activities.
2. To promote education by providing supplementary education classes for all age groups, including mother-tongue instruction.
3. To advance education in the Islamic faith and other beneficial subjects as deemed appropriate by the Trustees.
4. To promote other charitable purposes as may be determined by the Trustees from time to time.

### **Public benefit**

In carrying out their duties, the Trustees have had due regard to the Charity Commission's general guidance on public benefit. The Trustees confirm that all activities undertaken are designed to further the charity's objectives for the public benefit.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

During the year, the charity continued to serve the local community through:

- Providing five daily congregational prayer sessions open to the public.
- Offering Islamic education for children and adults.
- Maintaining facilities as a meeting and community space for local residents.

The Trustees are pleased with the progress achieved during the year and are confident in the charity's continuing impact within the community.

## **FINANCIAL REVIEW**

The financial statements for the year ended 31 January 2025 have been prepared in accordance with FRS 102 (Charities SORP 2019).

- Net revenue surplus: £13,805
- Capital income: £Nil
- Total reserves: £106,308
- Free unrestricted reserves: £106,308

The Trustees consider the charity's financial performance for the year to be satisfactory and are confident in its ability to maintain operations in the year ahead.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is governed by its Deed of Trust and is constituted as a company limited by guarantee under the Companies Act 2006. The Trustees of the charity also serve as the company's directors.

Membership and the appointment of Trustees are governed by the Memorandum and Articles of Association. There are no restrictions on the charity's operations or investment powers other than those imposed by charity law.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Recruitment and appointment of new trustees**

When new or additional Trustees are required, beneficiaries and associated community organisations are invited to submit nominations. Subject to eligibility and compliance with the governing document, nominees are considered by the existing Board for appointment.

### **Risk management**

The Trustees have a duty to identify, assess, and manage the risks faced by the charity. A risk matrix has been prepared identifying major risks by area of activity, the likelihood of occurrence, and the measures in place to mitigate them.

Key control measures include:

- Adequate insurance cover.
- Regular financial reviews by the Trustees.
- Disclosure and Barring Service (DBS) checks for individuals working with children and vulnerable groups.
- Periodic reviews of safeguarding and operational policies.

The Trustees review risks regularly and are satisfied that appropriate systems and arrangements are in place to manage identified risks effectively.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

07135820 (England and Wales)

### **Registered Charity number**

1138270

### **Registered office**

100 Roman Road  
London  
E2 0PG

### **Trustees**

Mr Muhammad Khalisur Rahman  
Mr Muhammed Aminur Rahman  
Mr Shabbir Ahmed Chowdhury  
Mr Hiro Kamal Qureshi  
Mr Syed Ahbab Hussain  
Mr Mohammed Moktadir Baksh  
Mr Mohammed Nozmul Hoq  
Mr Abu Hamza Mahmood  
Mr Nurul Islam Chowdhury

### **Independent Examiner**

Anwar F Chowdhury FCCA  
ACN Accountants  
Chartered Certified Accountants  
41 Orsett Road  
Grays  
Essex  
RM17 5DS

Globe Town Mosque and Cultural Centre

Report of the Trustees  
for the Year Ended 31 January 2025

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 10 October 2025 and signed on its behalf by:

Mr Shabbir Ahmed Chowdhury - Trustee

**Independent examiner's report to the trustees of Globe Town Mosque and Cultural Centre ('the Company')**

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

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 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 Company 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 accounting requirements 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.

Anwar F Chowdhury FCCA

ACN Accountants  
Chartered Certified Accountants  
41 Orsett Road  
Grays  
Essex  
RM17 5DS

10 October 2025

Globe Town Mosque and Cultural Centre

Statement of Financial Activities  
for the Year Ended 31 January 2025

	Notes	31.1.25 Unrestricted fund £	31.1.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		89,125	87,566
<b>EXPENDITURE ON</b>			
Other		75,320	72,710
<b>NET INCOME</b>		13,805	14,856
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		92,503	77,647
<b>TOTAL FUNDS CARRIED FORWARD</b>		106,308	92,503

Globe Town Mosque and Cultural Centre

Balance Sheet  
31 January 2025

		31.1.25 Unrestricted fund £	31.1.24 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Debtors	7	-	25,000
Cash at bank and in hand		120,701	81,944
		<u>120,701</u>	<u>106,944</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(14,393)	(14,441)
		<u>(14,393)</u>	<u>(14,441)</u>
<b>NET CURRENT ASSETS</b>		<u>106,308</u>	<u>92,503</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		106,308	92,503
<b>NET ASSETS</b>		<u>106,308</u>	<u>92,503</u>
<b>FUNDS</b>	9		
Unrestricted funds		106,308	92,503
<b>TOTAL FUNDS</b>		<u>106,308</u>	<u>92,503</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10 October 2025 and were signed on its behalf by:

Mr Shabbir Ahmed Chowdhury - Trustee



## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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                      - 20% on cost

### **Taxation**

The charity is exempt from corporation 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.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2025

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.1.25	31.1.24
	£	£
Depreciation - owned assets	-	28
Other operating leases	25,498	25,500
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 January 2025 nor for the year ended 31 January 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 January 2025 nor for the year ended 31 January 2024.

**4. STAFF COSTS**

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

	31.1.25	31.1.24
Admin	4	4
	<u>          </u>	<u>          </u>

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

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	87,566
	<u>          </u>
<b>EXPENDITURE ON</b>	
Other	72,710
	<u>          </u>
<b>NET INCOME</b>	14,856
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	77,647
	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	92,503
	<u>          </u>

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2025

**6. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 February 2024 and 31 January 2025	140
<b>DEPRECIATION</b>	
At 1 February 2024 and 31 January 2025	140
<b>NET BOOK VALUE</b>	
At 31 January 2025	-
At 31 January 2024	-

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.25 £	31.1.24 £
Other debtors	-	25,000

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.25 £	31.1.24 £
Social security and other taxes	186	233
Other creditors	13,500	13,500
Accrued expenses	707	708
	14,393	14,441

**9. MOVEMENT IN FUNDS**

	At 1.2.24 £	Net movement in funds £	At 31.1.25 £
<b>Unrestricted funds</b>			
General fund	92,503	13,805	106,308
<b>TOTAL FUNDS</b>	92,503	13,805	106,308

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	89,125	(75,320)	13,805
<b>TOTAL FUNDS</b>	89,125	(75,320)	13,805

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2025

**9. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.2.23 £	Net movement in funds £	At 31.1.24 £
<b>Unrestricted funds</b>			
General fund	77,647	14,856	92,503
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>77,647</u>	<u>14,856</u>	<u>92,503</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	87,566	(72,710)	14,856
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>87,566</u>	<u>(72,710)</u>	<u>14,856</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.23 £	Net movement in funds £	At 31.1.25 £
<b>Unrestricted funds</b>			
General fund	77,647	28,661	106,308
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>77,647</u>	<u>28,661</u>	<u>106,308</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	176,691	(148,030)	28,661
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>176,691</u>	<u>(148,030)</u>	<u>28,661</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 January 2025.

Detailed Statement of Financial Activities  
for the Year Ended 31 January 2025

	31.1.25 £	31.1.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	89,125	87,566
<b>Total incoming resources</b>	89,125	87,566
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Wages	36,551	34,098
Pensions	-	362
Rent	25,498	25,500
Rates and water	4,232	1,560
Light and heat	5,558	4,709
Telephone	156	-
Postage and stationery	-	32
Depreciation of tangible and heritage assets	-	28
	71,995	66,289
<b>Information technology</b>		
Repairs and renewals	358	5,248
<b>Other</b>		
Insurance	1,713	174
Bank charges	1,116	999
Cleaning	138	-
	2,967	1,173
<b>Total resources expended</b>	75,320	72,710
<b>Net income</b>	13,805	14,856