

HANFIA GHOUSIA MASJID

England & Wales · Charity number 1142200

Details

Status Registered

Legal form Other

Registered 2011-06-02

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

Contact

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Bedford
MK40 4JT

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Website www.hanfiaghousiamasjid.org

Activities

Objects: (I) TO ADVANCE THE RELIGION OF ISLAM, BY MEANS OF, BUT NOT EXCLUSIVELY, PROMOTING THE TEACHINGS AND TENETS OF ISLAM AND THE PROVISION OF FACILITIES FOR WORSHIP, PRAYER AND ISLAMIC EDUCATION. (II) THE PROMOTION OF RELIGIOUS HARMONY FOR THE BENEFIT OF THE PUBLIC BY: (FOR EXAMPLE) (A) EDUCATING THE PUBLIC IN DIFFERENT RELIGIOUS BELIEFS INCLUDING AN AWARENESS OF THEIR DISTINCTIVE FEATURES AND THEIR COMMON GROUND TO PROMOTE GOOD RELATIONS BETWEEN PERSONS OF DIFFERENT FAITHS; (B) PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING AND RESPECT OF THE BELIEFS AND PRACTICES OF DIFFERENT RELIGIOUS FAITHS.

Activities: The mosque is a centre providing prayers and worshipping facilities. Organises festivals. Provides funeral services in line with the teachings of Islam. Holds children's Qur'an classes after school every day; teaching the reading and memorising of Qur'an. The promotion of good race and community relations with other ethnic communities in the area of benefit

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- Bedford

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£437,489	£283,473	-	-
2024-06-30	£278,005	£104,389	-	-
2023-06-30	£194,855	£117,003	-	-
2022-06-30	£236,579	£99,620	-	-
2021-06-30	£239,590	£86,427	-	-

Trustees

Name	Role	Appointed
Abdul Sattar Shahid	Chair	2022-09-01
Ghulam Sarwar		2023-07-28
Hassan Ghyas		2022-08-30
Khalil Arshad		2022-09-01
Muneeb Magre		2024-12-27
Raja Waseem Ahmed		2021-08-01
Saleem Husnain		2024-06-04
Sheraz Amin		2024-12-27

HANFIA GHOUSIA MASJID

England & Wales - Charity number 1142200

Accounts

Hanfia Ghouseia Masjid

Charity No. 1142200

Trustees' Report and Unaudited Accounts

30 June 2025

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The trustees present their report with the unaudited financial statements of the charity for the year ended 30 June 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1142200

Principal Office

75A Ford End Road

Bedford

MK40 4JT

Trustees

The following trustees served during the year:

W. Ahmed

S. Amin

K. Arshad

H. Ghyas

R. Jabbar

M. Magre

H. Saleem

G. Sarwar

S.A. Sattar

Accountants

HSR Accountants Ltd

18 Welbourne Gardens

Bedford

Beds.

MK42 0NQ

Bankers

Santander

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document are: To promote any charitable purpose in accordance with the UK laws, for the benefit of the community in Bedford and its surroundings : called "the area of benefit" and, in particular for the advancement of the Islamic religion & awareness in accordance with the teaching of the holy Qur'an and the teaching of Prophet Muhammed (peace be upon him), through: (1) Establishment of place of worship for all Prayers including Friday Prayers with sermons in English and Arabic language.(2) Organising educational programmes for Muslims and non-Muslims with a view to enhancing understanding of Islam and avoidance of misconceptions. (3) Offering recreational and spiritual activities, such as sporting and Eid Celebrations.

The charities main activities includes learning the true Islamic Faith with a view to promoting high moral standards in the society. The trustees consider that the activities, summarised below, provide benefits to those who worship at our Mosque and the wider community of Bedford. The promotion of good race and community relations with other ethnic communities in the area of benefit. The charity is involved in the community and is dependent upon the voluntary help received from the local residents who support the Place of worship (Masjid) by not only voluntary service such as maintenance and repair work to the centre but by donations to help promote its objectives. The charity has Values, Principles and Procedures for efficient and effective administration of it's programmes. Similarly, it has Conflict of Interest Policy, Child Protection Policy and undertakes DBS checks on newly recruited volunteers.

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including :

Prayers : The mosque is open for daily and Friday prayers. Festivals: The Mosque organises an outside catered food funded by the donations from the members and worshippers for special occasions like Ramadan and Eid.

Funeral facilities: The Mosque provides a funeral service in the line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

Classes: Children's Qur'an classes are held after school every day and holidays; teaching the reading and memorising of Qur'an to children.

ACHIEVEMENTS AND PERFORMANCE

During the year, the charity has been able to achieve the following based on established criterion of performance. They include: 1) Establishment and continued support for education in Arabic, Correct Recitation and Memorization of the Quran, Understanding the acts of Islamic Worship, Life and teachings of the Prophet Muhammad (SAW) for both children and adult male and females students. 2) Provision of facilities for obligatory Prayers, Ramadan fasting and encouraging members to fulfil their obligation of giving Zakat (Charity) to the needy in addition to their regular donations (sadaqa). 3) Celebration of the Eid Festivals with Muslim and Non Muslim families and friends. 4) Successful promotion of community relationship and understanding through undertaking programmes that are accessible to both Muslims and Non-Muslims, male and female adults and children regardless of nationality, race or colour. 5) Undertaking various social and sporting programmes for the benefit of all in Bedford. 6) Continually collaborating with governmental and non-governmental agencies to promote understanding and for effective community cohesion.

FINANCIAL REVIEW

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet operating costs of the mosque.

PLANS FOR FUTURE PERIODS

The charity will continue with the current activities and has substantial donations for the foreseeable future. The key future plans are: A) To continue to help and give religious guidance for the community. B) To continue to promote good relations with all other ethnic communities. C) To continue to build and encourage community access to the educational facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The type of government document adopted is Constitution and the charity is constituted as a Trust.

The Trustees & Committee members are appointed by the Trustees. Any new trustees would be briefed by the chair on –Charity's history, the governing document—organisational structure, administrative policy documents & procedures, Trustees' & Committees' roles and responsibilities.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



Hassan Ghyas (Feb 27, 2026 12:49:41 GMT)

H. Ghyas
Trustee
27 February 2026

Independent Examiner's Report to the trustees of Hanfia Ghousia Masjid

I report to the trustees on my examination of the financial statements of Hanfia Ghousia Masjid for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of FFA , FIPA/Institute of Financial Accountants.

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Shahid Shaikh FFA , FIPA/Institute of Financial
Accountants
HSR Accountants Ltd
18 Welbourne Gardens
Bedford
Beds.

MK42 0NQ
27 February 2026

Hanfia Ghousia Masjid
Statement of Financial Activities
for the year ended 30 June 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	406,102	-	406,102	252,263
Other trading activities	4	18,804	-	18,804	21,292
Investments	5	42	-	42	-
Funeral services	6	-	12,541	12,541	4,450
Total		424,948	12,541	437,489	278,005
Expenditure on:					
Raising funds	7	1,145	-	1,145	933
Charitable activities	8	4,936	-	4,936	1,969
Other	9	107,085	17,192	124,277	101,487
Total		113,166	17,192	130,358	104,389
Net gains on investments		-	-	-	-
Net income	10	311,782	(4,651)	307,131	173,616
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		311,782	(4,651)	307,131	173,616
Other gains and losses					
Net movement in funds		311,782	(4,651)	307,131	173,616
Reconciliation of funds:					
Total funds brought forward		1,328,108	8,441	1,336,549	1,162,933
Total funds carried forward		1,639,890	3,790	1,643,680	1,336,549

Hanfia Ghousia Masjid

Balance Sheet


at 30 June 2025

Charity No. 1142200

		2025	2024
		£	£
Fixed assets			
Tangible assets	12	1,391,042	1,247,727
		<u>1,391,042</u>	<u>1,247,727</u>
Current assets			
Stocks	13	200	200
Cash at bank and in hand		389,792	235,766
		<u>389,992</u>	<u>235,966</u>
Creditors: Amount falling due within one year	14	(2,911)	(2,701)
Net current assets		387,081	233,265
Total assets less current liabilities		1,778,123	1,480,992
Creditors: Amounts falling due after more than one year	15	(134,443)	(144,443)
Net assets excluding pension asset or liability		<u>1,643,680</u>	<u>1,336,549</u>
Total net assets		<u><u>1,643,680</u></u>	<u><u>1,336,549</u></u>
 The funds of the charity			
Restricted funds	16		
Restricted income funds		3,790	8,441
		<u>3,790</u>	<u>8,441</u>
Unrestricted funds	16		
General funds		1,639,890	1,328,108
		<u>1,639,890</u>	<u>1,328,108</u>
Reserves	16		
Total funds		<u><u>1,643,680</u></u>	<u><u>1,336,549</u></u>

Approved by the trustees on 27 February 2026

And signed on their behalf by:


Hassan Ghyas (Feb 27, 2026 12:49:41 GMT)
 H. Ghyas
 Trustee
 27 February 2026

for the year ended 30 June 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment	20% reducing balance
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Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet.

The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	249,275	-	249,275
Charitable activities	2,988	-	2,988
Other trading activities	21,292	-	21,292
Funeral Services	-	4,450	4,450
Total	<u>273,555</u>	<u>4,450</u>	<u>278,005</u>
Expenditure on:			
Raising funds	933	-	933
Charitable activities	1,969	-	1,969
Other	97,275	4,212	101,487
Total	<u>100,177</u>	<u>4,212</u>	<u>104,389</u>
Net income	<u>173,378</u>	<u>238</u>	<u>173,616</u>
Net income before other gains/(losses)	173,378	238	173,616
Other gains and losses:			
Net movement in funds	<u>173,378</u>	<u>238</u>	<u>173,616</u>
Reconciliation of funds:			
Total funds brought forward	1,154,129	8,203	1,162,332
Total funds carried forward	<u>1,327,507</u>	<u>8,441</u>	<u>1,335,948</u>

3 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Donations	391,158	391,158	183,658
Donation for extension	9,460	9,460	64,392
Gift Aid	5,484	5,484	1,225
	-	-	2,988
	<u>406,102</u>	<u>406,102</u>	<u>252,263</u>

4 Income from other trading activities

	Unrestricted £	Total 2025 £	Total 2024 £
Radio transmitter	209	209	943
Gold Jewellery	18,595	18,595	20,349
	<u>18,804</u>	<u>18,804</u>	<u>21,292</u>

5 Income from investments

Unrestricted	Total 2025	Total 2024
£	£	£
42	42	-
<u>42</u>	<u>42</u>	<u>-</u>

6 Other income

	Restricted	Total 2025	Total 2024
	£	£	£
Funeral funds	12,541	12,541	4,450
	<u>12,541</u>	<u>12,541</u>	<u>4,450</u>

7 Expenditure on raising funds

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Costs of generating voluntary income</i>			
Donations	1,145	1,145	933
	<u>1,145</u>	<u>1,145</u>	<u>933</u>

8 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Collection for other charitable organisations	4,936	4,936	1,969
<i>Governance costs</i>			
	<u>4,936</u>	<u>4,936</u>	<u>1,969</u>

9 Other expenditure

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Funeral Costs	-	17,192	17,192	4,212
Employee costs	77,116	-	77,116	74,255
Premises costs	10,397	-	10,397	14,280
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,211	-	1,211	1,513
General administrative costs	846	-	846	1,192
Legal and professional costs	17,515	-	17,515	6,035
	<u>107,085</u>	<u>17,192</u>	<u>124,277</u>	<u>101,487</u>

10 Net income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,211	1,513

11 Staff costs

	2025	2024
Salaries and wages	75,693	72,938
Pension costs	1,423	1,317
	<u>77,116</u>	<u>74,255</u>

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

12 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost or revaluation			
At 1 July 2024	1,241,672	14,781	1,256,453
Additions	144,526	-	144,526
At 30 June 2025	<u>1,386,198</u>	<u>14,781</u>	<u>1,400,979</u>
Depreciation and impairment			
At 1 July 2024	-	8,726	8,726
Depreciation charge for the year	-	1,211	1,211
At 30 June 2025	<u>-</u>	<u>9,937</u>	<u>9,937</u>
Net book values			
At 30 June 2025	<u>1,386,198</u>	<u>4,844</u>	<u>1,391,042</u>
At 30 June 2024	<u>1,241,672</u>	<u>6,055</u>	<u>1,247,727</u>

13 Stocks

	2025	2024
	£	£
Finished goods	200	200
	<u>200</u>	<u>200</u>
Carrying value analysed by activities	2025	2024
	£	£
Radio transmitter	200	200
	<u>200</u>	<u>200</u>

14 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other creditors	901	641
Accruals	2,010	2,060
	<u>2,911</u>	<u>2,701</u>

15 Creditors:

amounts falling due after more than one year

	2025	2024
	£	£
Other creditors	134,443	144,443
	<u>134,443</u>	<u>144,443</u>

16 Movement in funds

	At 1 July 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 30 June 2025 £
Restricted funds:				
Restricted income funds:	8,441	12,541	(17,192)	3,790
<i>Total</i>	<u>8,441</u>	<u>12,541</u>	<u>(17,192)</u>	<u>3,790</u>
Unrestricted funds:				
General funds	1,328,108	424,948	(113,166)	1,639,890
Total funds	<u>1,336,549</u>	<u>437,489</u>	<u>(130,358)</u>	<u>1,643,680</u>

17 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1,391,042	-	1,391,042
Net current assets	362,252	24,829	387,081
Creditors due in more than one year and provisions	(134,443)	-	(134,443)
	<u>1,618,851</u>	<u>24,829</u>	<u>1,643,680</u>

18 Reconciliation of net debt

	At 1 July 2024 £	Cash flows £	At 30 June 2025 £
Cash and cash equivalents	235,766	154,026	389,792
	<u>235,766</u>	<u>154,026</u>	<u>389,792</u>
Net debt	<u>235,766</u>	<u>154,026</u>	<u>389,792</u>

19 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025 Land and buildings £	2025 Other £	2024 Land and buildings £	2024 Other £
Operating leases with expiry date:				

Pension commitments

	2025 £	2024 £
The pension cost charge to the charity amounted to:	<u>1,423</u>	<u>1,317</u>

Hanfia Ghousia Masjid
Statement of Cash flows
for the year ended 30 June 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	307,131	173,616
Adjustments for:		
Depreciation of property, plant and equipment	1,211	1,513
Dividends, interest and rents from investments	(12,583)	(4,450)
Decrease in trade and other payables	(9,790)	(1,570)
Net cash provided by operating activities	<u>285,969</u>	<u>169,109</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(144,526)	(18,778)
Dividends, interest and rents from investments	12,583	4,450
Net cash used in investing activities	<u>(131,943)</u>	<u>(14,328)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	154,026	154,781
Cash and cash equivalents at the beginning of the year	235,766	80,985
Cash and cash equivalents at the end of the year	<u>389,792</u>	<u>235,766</u>
Components of cash and cash equivalents		
Cash and bank balances	389,792	235,766
	<u>389,792</u>	<u>235,766</u>

Hanfia Ghousia Masjid
Detailed Statement of Financial Activities
for the year ended 30 June 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Donations	391,158	-	391,158	183,658
Donation for extension	9,460	-	9,460	64,392
Gift Aid	5,484	-	5,484	1,225
	-	-	-	2,988
	<u>406,102</u>	<u>-</u>	<u>406,102</u>	<u>252,263</u>
Other trading activities				
Radio transmitter	209	-	209	943
Gold Jewellery	18,595	-	18,595	20,349
	<u>18,804</u>	<u>-</u>	<u>18,804</u>	<u>21,292</u>
Investments				
	42	-	42	-
	<u>42</u>	<u>-</u>	<u>42</u>	<u>-</u>
Other				
Funeral funds	-	12,541	12,541	4,450
	<u>-</u>	<u>12,541</u>	<u>12,541</u>	<u>4,450</u>
Total income and endowments	424,948	12,541	437,489	278,005
Expenditure on:				
Costs of generating donations and legacies				
Donations	1,145	-	1,145	933
	<u>1,145</u>	<u>-</u>	<u>1,145</u>	<u>933</u>
Total of expenditure on raising funds	1,145	-	1,145	933
Charitable activities				
Collection for other charitable organisations	4,936	-	4,936	1,969
	<u>4,936</u>	<u>-</u>	<u>4,936</u>	<u>1,969</u>
Total of expenditure on charitable activities	4,936	-	4,936	1,969
Other expenditure				
Funeral Costs	-	17,192	17,192	4,212
	<u>-</u>	<u>17,192</u>	<u>17,192</u>	<u>4,212</u>
Employee costs				
Salaries/wages	75,693	-	75,693	72,938
Pension costs	1,423	-	1,423	1,317
	<u>77,116</u>	<u>-</u>	<u>77,116</u>	<u>74,255</u>
Premises costs				

Hanfia Ghousia Masjid
Detailed Statement of Financial Activities

Rates	1,162	-	1,162	2,954
Light, heat and power	8,528	-	8,528	8,743
Premises cleaning	-	-	-	60
Premises insurances	-	-	-	2,434
Premises repairs and maintenance	707	-	707	89
	<u>10,397</u>	<u>-</u>	<u>10,397</u>	<u>14,280</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, fittings and equipment	1,211	-	1,211	1,513
Bank charges	285	-	285	630
Telephone, fax and broadband	561	-	561	562
	<u>2,057</u>	<u>-</u>	<u>2,057</u>	<u>2,705</u>
Legal and professional costs				
Audit/Independent examination fees	400	-	400	400
Accountancy and bookkeeping	2,100	-	2,100	2,060
Other legal and professional costs	15,015	-	15,015	3,575
	<u>17,515</u>	<u>-</u>	<u>17,515</u>	<u>6,035</u>
Total of expenditure of other costs	<u>107,085</u>	<u>17,192</u>	<u>124,277</u>	<u>101,487</u>
Total expenditure	113,166	17,192	130,358	104,389
Net gains on investments	-	-	-	-
Net income	<u>311,782</u>	<u>(4,651)</u>	<u>307,131</u>	<u>173,616</u>
Net income before other gains/(losses)	311,782	(4,651)	307,131	173,616
Other Gains	-	-	-	-
Net movement in funds	<u>311,782</u>	<u>(4,651)</u>	<u>307,131</u>	<u>173,616</u>
Reconciliation of funds:				
Total funds brought forward	1,328,108	8,441	1,336,549	1,162,933
Total funds carried forward	<u>1,639,890</u>	<u>3,790</u>	<u>1,643,680</u>	<u>1,336,549</u>






HANFIAH GHOUSIA MASJID ACCOUNTS YE 30062025 Signed

Final Audit Report

2026-02-27

Created:	2026-02-27
By:	Shahid Shaikh (hsraccountantsltd@hotmail.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA0Z5fi1hbJgRbntiJKk4Qz6P__njfTCKU

"HANFIAH GHOUSIA MASJID ACCOUNTS YE 30062025 Signed" History

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-  Document emailed to Hassan Ghyas (ghyash@gmail.com) for signature
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HANFIA GHOUSIA MASJID

England & Wales - Charity number 1142200

Accounts

Hanfia Ghouseia Masjid

Charity No. 1142200

Trustees' Report and Unaudited Accounts

30 June 2024

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Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Statement of Cash flows	5
Notes to the Accounts	6
Detailed Statement of Financial Activities	7

The trustees present their report with the unaudited financial statements of the charity for the year ended 30 June 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1142200

Principal Office

75A Ford End Road

Bedford

MK40 4JT

Trustees

The following trustees served during the year:

W. Ahmed

M. Ali (Resigned 8 August 2023)

K. Arshad

H. Ghyas

R. Jabbar

N. Raja

J. Safdar

H. Saleem

G. Sarwar

S.A. Sattar

Accountants

HSR Accountants Ltd

18 Welbourne Gardens

Bedford

Beds.

MK42 0NQ

Bankers

Santander

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document are: To promote any charitable purpose in accordance with the UK laws, for the benefit of the community in Bedford and its surroundings : called "the area of benefit" and, in particular for the advancement of the Islamic religion & awareness in accordance with the teaching of the holy Qur'an and the teaching of Prophet Muhammed (peace be upon him), through:
(1) Establishment of place of worship for all Prayers including Friday Prayers with sermons in English and Arabic language.(2) Organising educational programmes for Muslims and non-Muslims with a view to enhancing understanding of Islam and avoidance of misconceptions. (3) Offering recreational and spiritual activities, such as sporting and Eid Celebrations.

The charities main activities includes learning the true Islamic Faith with a view to promoting high moral standards in the society. The trustees consider that the activities, summarised below, provide benefits to those who worship at our Mosque and the wider community of Bedford. The promotion of good race and community relations with other ethnic communities in the area of benefit. The charity is involved in the community and is dependent upon the voluntary help received from the local residents who support the Place of worship (Masjid) by not only voluntary service such as maintenance and repair work to the centre but by donations to help promote its objectives. The charity has Values, Principles and Procedures for efficient and effective administration of it's programmes. Similarly, it has Conflict of Interest Policy, Child Protection Policy and undertakes DBS checks on newly recruited volunteers.

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including :

Prayers : The mosque is open for daily and Friday prayers. Festivals: The Mosque organises an outside catered food funded by the donations from the members and worshippers for special occasions like Ramadan and Eid.

Funeral facilities: The Mosque provides a funeral service in the line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

Classes: Children's Qur'an classes are held after school every day and holidays; teaching the reading and memorising of Qur'an to children.

ACHIEVEMENTS AND PERFORMANCE

During the year, the charity has been able to achieve the following based on established criterion of performance. They include: 1) Establishment and continued support for education in Arabic, Correct Recitation and Memorization of the Quran, Understanding the acts of Islamic Worship, Life and teachings of the Prophet Muhammad (SAW) for both children and adult male and females students. 2) Provision of facilities for obligatory Prayers, Ramadan fasting and encouraging members to fulfil their obligation of giving Zakat (Charity) to the needy in addition to their regular donations (sadaqa). 3) Celebration of the Eid Festivals with Muslim and Non Muslim families and friends. 4) Successful promotion of community relationship and understanding through undertaking programmes that are accessible to both Muslims and Non-Muslims, male and female adults and children regardless of nationality, race or colour. 5) Undertaking various social and sporting programmes for the benefit of all in Bedford. 6) Continually collaborating with governmental and non-governmental agencies to promote understanding and for effective community cohesion.

FINANCIAL REVIEW

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet operating costs of the mosque.

PLANS FOR FUTURE PERIODS

The charity will continue with the current activities and has substantial donations for the foreseeable future. The key future plans are: A) To continue to help and give religious guidance for the community. B) To continue to promote good relations with all other ethnic communities. C) To continue to build and encourage community access to the educational facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The type of government document adopted is Constitution and the charity is constituted as a Trust.

The Trustees & Committee members are appointed by the Trustees. Any new trustees would be briefed by the chair on –Charity's history, the governing document—organisational structure, administrative policy documents & procedures, Trustees' & Committees' roles and responsibilities.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



Hassan Ghyas (Jun 7, 2025 18:56 GMT+1)

H. Ghyas
Trustee
07 June 2025

Independent Examiner's Report to the trustees of Hanfia Ghousia Masjid

I report to the trustees on my examination of the financial statements of Hanfia Ghousia Masjid for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of Institute of Financial Accountants .

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Shahid Shaikh FFA FIPA Institute of Financial Accountants
HSR Accountants Ltd
18 Welbourne Gardens
Bedford
Beds.

MK42 0NQ
07 June 2025

Hanfia Ghousia Masjid
Statement of Financial Activities
for the year ended 30 June 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	3	249,275	-	249,275	169,002
Charitable activities	4	2,988	-	2,988	-
Other trading activities	5	21,292	-	21,292	17,573
Other	6	-	4,450	4,450	8,280
Total		273,555	4,450	278,005	194,855
Expenditure on:					
Raising funds	7	933	-	933	589
Charitable activities	8	1,969	-	1,969	4,462
Other	9	97,275	4,212	101,487	90,893
Total		100,177	4,212	104,389	95,944
Net gains on investments		-	-	-	-
Net income	10	173,378	238	173,616	98,911
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		173,378	238	173,616	98,911
Other gains and losses					
Net movement in funds		173,378	238	173,616	98,911
Reconciliation of funds:					
Total funds brought forward		1,154,129	8,203	1,162,332	1,063,421
Total funds carried forward		1,327,507	8,441	1,335,948	1,162,332

Hanfia Ghousia Masjid

Balance Sheet

at 30 June 2024

Charity No. 1142200

		2024	2023
		£	£
Fixed assets			
Tangible assets	12	1,247,727	1,230,462
		<u>1,247,727</u>	<u>1,230,462</u>
Current assets			
Stocks	13	200	200
Cash at bank and in hand		235,766	80,985
		<u>235,966</u>	<u>81,185</u>
Creditors: Amount falling due within one year	14	(3,302)	(2,872)
Net current assets		232,664	78,313
Total assets less current liabilities		1,480,391	1,308,775
Creditors: Amounts falling due after more than one year	15	(144,443)	(146,443)
Net assets excluding pension asset or liability		<u>1,335,948</u>	<u>1,162,332</u>
Total net assets		<u><u>1,335,948</u></u>	<u><u>1,162,332</u></u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		8,441	8,203
		<u>8,441</u>	<u>8,203</u>
Unrestricted funds	16		
General funds		1,327,507	1,154,129
		<u>1,327,507</u>	<u>1,154,129</u>
Reserves	16		
Total funds		<u><u>1,335,948</u></u>	<u><u>1,162,332</u></u>

Approved by the trustees on 07 June 2025

And signed on their behalf by:

H. Ghyas
Trustee
07 June 2025

for the year ended 30 June 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment	20% reducing balance
----------------------------------	----------------------

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	169,002	-	169,002
Other trading activities	17,573	-	17,573
Other	-	8,280	8,280
Total	<u>186,575</u>	<u>8,280</u>	<u>194,855</u>
Expenditure on:			
Raising funds	589	-	589
Charitable activities	4,462	-	4,462
Other	79,449	11,444	90,893
Total	<u>84,500</u>	<u>11,444</u>	<u>95,944</u>
Net income	<u>102,075</u>	<u>(3,164)</u>	<u>98,911</u>
Net income before other gains/(losses)	102,075	(3,164)	98,911
Other gains and losses:			
Net movement in funds	<u>102,075</u>	<u>(3,164)</u>	<u>98,911</u>
Reconciliation of funds:			
Total funds brought forward	1,052,054	11,367	1,063,421
Total funds carried forward	<u>1,154,129</u>	<u>8,203</u>	<u>1,162,332</u>

3 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Donations	183,658	183,658	114,105
Donation for extension	64,392	64,392	46,913
Gift Aid	1,225	1,225	7,984
	<u>249,275</u>	<u>249,275</u>	<u>169,002</u>

4 Income from charitable activities

	Unrestricted £	Total 2024 £	Total 2023 £
Collection for other charitable organisations	2,988	2,988	-
	<u>2,988</u>	<u>2,988</u>	<u>-</u>

5 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Radio transmitter	943	943	80
Gold Jewellery	-	-	17,493
School fee	20,349	20,349	-
	<u>21,292</u>	<u>21,292</u>	<u>17,573</u>

6 Other income

	Restricted	Total 2024	Total 2023
	£	£	£
Funeral funds	4,450	4,450	8,280
	<u>4,450</u>	<u>4,450</u>	<u>8,280</u>

7 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Costs of generating voluntary income</i>			
Donations	-	-	589
<i>Fundraising trading costs</i>			
Radio transmitter	933	933	-
	<u>933</u>	<u>933</u>	<u>589</u>

8 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Collection for other charitable organisations	-	-	3,412
Social events	1,969	1,969	1,050
<i>Governance costs</i>			
	<u>1,969</u>	<u>1,969</u>	<u>4,462</u>

9 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Funeral Costs	-	4,212	4,212	11,444
Employee costs	74,255	-	74,255	65,136
Premises costs	14,280	-	14,280	8,269
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,513	-	1,513	1,892
General administrative costs	1,192	-	1,192	1,564
Legal and professional costs	6,035	-	6,035	2,588
	<u>97,275</u>	<u>4,212</u>	<u>101,487</u>	<u>90,893</u>

10 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,513	1,892

11 Staff costs

	2024	2023
Salaries and wages	72,938	63,906
Pension costs	1,317	1,230
	<u>74,255</u>	<u>65,136</u>

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

12 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost or revaluation			
At 1 July 2023	1,222,894	14,781	1,237,675
Additions	18,778	-	18,778
At 30 June 2024	<u>1,241,672</u>	<u>14,781</u>	<u>1,256,453</u>
Depreciation and impairment			
At 1 July 2023	-	7,213	7,213
Depreciation charge for the year	-	1,513	1,513
At 30 June 2024	<u>-</u>	<u>8,726</u>	<u>8,726</u>
Net book values			
At 30 June 2024	<u>1,241,672</u>	<u>6,055</u>	<u>1,247,727</u>
At 30 June 2023	<u>1,222,894</u>	<u>7,568</u>	<u>1,230,462</u>

13 Stocks

	2024	2023
	£	£
Finished goods	200	200
	<u>200</u>	<u>200</u>
Carrying value analysed by activities	2024	2023
	£	£
Radio transmitter	200	200
	<u>200</u>	<u>200</u>

14 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other creditors	1,242	927
Accruals	2,060	1,945
	<u>3,302</u>	<u>2,872</u>

15 Creditors:

amounts falling due after more than one year

	2024	2023
	£	£
Other creditors	144,443	146,443
	<u>144,443</u>	<u>146,443</u>

16 Movement in funds

	At 1 July 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 30 June 2024 £
Restricted funds:				
Restricted income funds:	8,203	4,450	(4,212)	8,441
<i>Total</i>	<u>8,203</u>	<u>4,450</u>	<u>(4,212)</u>	<u>8,441</u>
Unrestricted funds:				
General funds	1,154,129	273,555	(100,177)	1,327,507
Total funds	<u>1,162,332</u>	<u>278,005</u>	<u>(104,389)</u>	<u>1,335,948</u>

17 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1,247,727	-	1,247,727
Net current assets	203,024	29,640	232,664
Creditors due in more than one year and provisions	(144,443)	-	(144,443)
	<u>1,306,308</u>	<u>29,640</u>	<u>1,335,948</u>

18 Reconciliation of net debt

	At 1 July 2023 £	Cash flows £	At 30 June 2024 £
Cash and cash equivalents	80,985	154,781	235,766
	<u>80,985</u>	<u>154,781</u>	<u>235,766</u>
Net debt	<u>80,985</u>	<u>154,781</u>	<u>235,766</u>

19 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings £	2024 Other £	2023 Land and buildings £	2023 Other £
Operating leases with expiry date:				

Pension commitments

	2024 £	2023 £
The pension cost charge to the charity amounted to:	<u>1,317</u>	<u>1,230</u>

Hanfia Ghousia Masjid
Statement of Cash flows
for the year ended 30 June 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	173,616	98,911
Adjustments for:		
Depreciation of property, plant and equipment	1,513	1,892
Dividends, interest and rents from investments	(4,450)	(8,280)
Decrease in stocks	-	200
(Decrease)/Increase in trade and other payables	(1,570)	231
Net cash provided by operating activities	<u>169,109</u>	<u>92,954</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(18,778)	(21,059)
Dividends, interest and rents from investments	4,450	8,280
Net cash used in investing activities	<u>(14,328)</u>	<u>(12,779)</u>
Net cash used in financing activities	<u>-</u>	<u>(95,057)</u>
Net increase/(decrease) in cash and cash equivalents	154,781	(14,882)
Cash and cash equivalents at the beginning of the year	80,985	95,867
Cash and cash equivalents at the end of the year	<u>235,766</u>	<u>80,985</u>
Components of cash and cash equivalents		
Cash and bank balances	235,766	80,985
	<u>235,766</u>	<u>80,985</u>

Hanfia Ghousia Masjid
Detailed Statement of Financial Activities
for the year ended 30 June 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donations	183,658	-	183,658	114,105
Donation for extension	64,392	-	64,392	46,913
Gift Aid	1,225	-	1,225	7,984
	<u>249,275</u>	<u>-</u>	<u>249,275</u>	<u>169,002</u>
Charitable activities				
Collection for other charitable organisations	2,988	-	2,988	-
	<u>2,988</u>	<u>-</u>	<u>2,988</u>	<u>-</u>
Other trading activities				
Radio transmitter	943	-	943	80
Gold Jewellery	-	-	-	17,493
School fee	20,349	-	20,349	-
	<u>21,292</u>	<u>-</u>	<u>21,292</u>	<u>17,573</u>
Other				
Funeral funds	-	4,450	4,450	8,280
	<u>-</u>	<u>4,450</u>	<u>4,450</u>	<u>8,280</u>
Total income and endowments	273,555	4,450	278,005	194,855
Expenditure on:				
Costs of generating donations and legacies				
Donations	-	-	-	589
	<u>-</u>	<u>-</u>	<u>-</u>	<u>589</u>
Costs of other trading activities				
Radio transmitter	933	-	933	-
	<u>933</u>	<u>-</u>	<u>933</u>	<u>-</u>
Total of expenditure on raising funds	933	-	933	589
Charitable activities				
Collection for other charitable organisations	-	-	-	3,412
Social events	1,969	-	1,969	1,050
	<u>1,969</u>	<u>-</u>	<u>1,969</u>	<u>4,462</u>
Total of expenditure on charitable activities	1,969	-	1,969	4,462
Other expenditure				
Funeral Costs	-	4,212	4,212	11,444

Hanfia Ghousia Masjid
Detailed Statement of Financial Activities

	-	4,212	4,212	11,444
Employee costs				
Salaries/wages	72,938	-	72,938	63,906
Pension costs	1,317	-	1,317	1,230
	74,255	-	74,255	65,136
Premises costs				
Rates	2,954	-	2,954	-
Light, heat and power	8,743	-	8,743	5,023
Premises cleaning	60	-	60	12
Premises insurances	2,434	-	2,434	1,909
Premises repairs and maintenance	89	-	89	1,325
	14,280	-	14,280	8,269
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, fittings and equipment	1,513	-	1,513	1,892
Bank charges	630	-	630	553
Stationery and printing	-	-	-	150
Subscriptions	-	-	-	300
Telephone, fax and broadband	562	-	562	561
	2,705	-	2,705	3,456
Legal and professional costs				
Audit/Independent examination fees	400	-	400	400
Accountancy and bookkeeping	2,060	-	2,060	2,060
Other legal and professional costs	3,575	-	3,575	128
	6,035	-	6,035	2,588
Total of expenditure of other costs	97,275	4,212	101,487	90,893
Total expenditure	100,177	4,212	104,389	95,944
Net gains on investments	-	-	-	-
Net income	173,378	238	173,616	98,911
Net income before other gains/(losses)	173,378	238	173,616	98,911
Other Gains	-	-	-	-
Net movement in funds	173,378	238	173,616	98,911
Reconciliation of funds:				
Total funds brought forward	1,154,129	8,203	1,162,332	1,063,421
Total funds carried forward	1,327,507	8,441	1,335,948	1,162,332







HGM ACCOUNTS June 2024

Final Audit Report

2025-06-07

Created:	2025-06-07
By:	Shahid Shaikh (hsraccountantsltd@hotmail.co.uk)
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Transaction ID:	CBJCHBCAABAA0jYkteIN7QTSgA-wxbMIbJyx8uqThYds

"HGM ACCOUNTS June 2024" History

-  Document created by Shahid Shaikh (hsraccountantsltd@hotmail.co.uk)
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HANFIA GHOUSIA MASJID

England & Wales - Charity number 1142200

Accounts

Hanfia Ghouseia Masjid

Charity No. 1142200

Trustees' Report and Unaudited Accounts

30 June 2023

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Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Statement of Cash flows	6
Notes to the Accounts	7
Detailed Statement of Financial Activities	8

The trustees present their report with the unaudited financial statements of the charity for the year ended 30 June 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1142200

Principal Office

75A Ford End Road

Bedford

MK40 4JT

Trustees

The following trustees served during the year:

W. Ahmed

M. Alam

M. Ali

M. Aslam

H. Ghayas

U. Pervaiz

N. Raja

J. Safdar

H. Saleem

G. Sarwar

Accountants

HSR Accountants Ltd

18 Welbourne Gardens

Bedford

Beds.

MK42 0NQ

Bankers

Santander

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document are: To promote any charitable purpose in accordance with the UK laws, for the benefit of the community in Bedford and its surroundings : called "the area of benefit" and, in particular for the advancement of the Islamic religion & awareness in accordance with the teaching of the holy Qur'an and the teaching of Prophet Muhammed (peace be upon him), through:
(1) Establishment of place of worship for all Prayers including Friday Prayers with sermons in English and Arabic language.(2) Organising educational programmes for Muslims and non-Muslims with a view to enhancing understanding of Islam and avoidance of misconceptions. (3) Offering recreational and spiritual activities, such as sporting and Eid Celebrations.

The charities main activities includes learning the true Islamic Faith with a view to promoting high moral standards in the society. The trustees consider that the activities, summarised below, provide benefits to those who worship at our Mosque and the wider community of Bedford. The promotion of good race and community relations with other ethnic communities in the area of benefit. The charity is involved in the community and is dependent upon the voluntary help received from the local residents who support the Place of worship (Masjid) by not only voluntary service such as maintenance and repair work to the centre but by donations to help promote its objectives. The charity has Values, Principles and Procedures for efficient and effective administration of it's programmes. Similarly, it has Conflict of Interest Policy, Child Protection Policy and undertakes DBS checks on newly recruited volunteers.

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including :

Prayers : The mosque is open for daily and Friday prayers. Festivals: The Mosque organises an outside catered food funded by the donations from the members and worshippers for special occasions like Ramadan and Eid.

Funeral facilities: The Mosque provides a funeral service in the line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

Classes: Children's Qur'an classes are held after school every day and holidays; teaching the reading and memorising of Qur'an to children.

A larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A larger charity must provide an explanation how the achievement of its aims will further its legal purposes...

A larger charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A larger charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A larger charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

ACHIEVEMENTS AND PERFORMANCE

During the year, the charity has been able to achieve the following based on established criterion of performance. They include: 1) Establishment and continued support for education in Arabic, Correct Recitation and Memorization of the Quran, Understanding the acts of Islamic Worship, Life and teachings of the Prophet Muhammad (SAW) for both children and adult male and females students. 2) Provision of facilities for obligatory Prayers, Ramadan fasting and encouraging members to fulfil their obligation of giving Zakat (Charity) to the needy in addition to their regular donations (sadaqa). 3) Celebration of the Eid Festivals with Muslim and Non Muslim families and friends. 4) Successful promotion of community relationship and understanding through undertaking programmes that are accessible to both Muslims and Non-Muslims, male and female adults and children regardless of nationality, race or colour. 5) Undertaking various social and sporting programmes for the benefit of all in Bedford. 6) Continually collaborating with governmental and non-governmental agencies to promote understanding and for effective community cohesion.

A larger charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A larger charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A larger charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A larger charity must provide an explanation of any material expenditure occurred to raise income in the future...

A larger charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

FINANCIAL REVIEW

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet operating costs of the mosque.

PLANS FOR FUTURE PERIODS

The charity will continue with the current activities and has substantial donations for 2024. The key future plans are: A) To continue to help and give religious guidance for the community. B) To continue to promote good relations with all other ethnic communities. C) To continue to build and encourage community access to the educational facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The type of government document adopted is Constitution and the charity is constituted as a Trust.

The Trustees & Committee members are appointed by the Trustees. Any new trustees would be briefed by the chair on –Charity's history, the governing document—organisational structure, administrative policy documents & procedures, Trustees' & Committees' roles and responsibilities.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



[Hassan Ghyas \(Nov 14, 2024 08:01 GMT\)](#)

H. Ghayas
Trustee
13 November 2024

Independent Examiner's Report to the trustees of Hanfia Ghousia Masjid

I report to the trustees on my examination of the financial statements of Hanfia Ghousia Masjid for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Shahid Shaikh FFA FIPA / Institute of Financial
Accountants
HSR Accountants Ltd
18 Welbourne Gardens
Bedford
Beds.

MK42 0NQ
13 November 2024

Hanfia Ghousia Masjid
Statement of Financial Activities
for the year ended 30 June 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	3	167,509	-	167,509	208,476
Other trading activities	4	17,453	-	17,453	17,304
Funeral Collections	5	-	8,280	8,280	10,800
Total		184,962	8,280	193,242	236,580
Expenditure on:					
Raising funds	6	589	-	589	1,130
Charitable activities	7	4,462	-	4,462	1,735
Other	8	79,449	11,444	90,893	96,754
Total		84,500	11,444	95,944	99,619
Net gains on investments		-	-	-	-
Net income	9	100,462	(3,164)	97,298	136,961
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		100,462	(3,164)	97,298	136,961
Other gains and losses					
Net movement in funds		100,462	(3,164)	97,298	136,961
Reconciliation of funds:					
Total funds brought forward		1,051,554	11,367	1,062,921	925,960
Total funds carried forward		1,152,016	8,203	1,160,219	1,062,921

Hanfia Ghousia Masjid

Balance Sheet

at 30 June 2023

Charity No. 1142200

		2023	2022
		£	£
Fixed assets			
Tangible assets	11	1,230,462	1,211,295
		<u>1,230,462</u>	<u>1,211,295</u>
Current assets			
Stocks	12	-	200
Cash at bank and in hand		78,872	95,367
		<u>78,872</u>	<u>95,567</u>
Creditors: Amount falling due within one year	13	(2,672)	(2,441)
Net current assets		<u>76,200</u>	<u>93,126</u>
Total assets less current liabilities		1,306,662	1,304,421
Creditors: Amounts falling due after more than one year	14	(146,443)	(241,500)
Net assets excluding pension asset or liability		<u>1,160,219</u>	<u>1,062,921</u>
Total net assets		<u><u>1,160,219</u></u>	<u><u>1,062,921</u></u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		8,203	11,367
		<u>8,203</u>	<u>11,367</u>
Unrestricted funds	15		
General funds		1,152,016	1,051,554
		<u>1,152,016</u>	<u>1,051,554</u>
Reserves	15		
Total funds		<u><u>1,160,219</u></u>	<u><u>1,062,921</u></u>

Approved by the trustees on 13 November 2024

And signed on their behalf by:



[Hassan Ghyas \(Nov 14, 2024 08:01 GMT\)](#)

H. Ghayas

Trustee

13 November 2024

for the year ended 30 June 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment	20% reducing balance
----------------------------------	----------------------

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet.

The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	208,475	-	208,475
Other trading activities	17,304	-	17,304
Funeral Collections	-	10,800	10,800
Total	<u>225,779</u>	<u>10,800</u>	<u>236,579</u>
Expenditure on:			
Raising funds	1,130	-	1,130
Charitable activities	1,735	-	1,735
Other	86,858	9,897	96,755
Total	<u>89,723</u>	<u>9,897</u>	<u>99,620</u>
Net income	<u>136,056</u>	<u>903</u>	<u>136,959</u>
Net income before other gains/(losses)	136,056	903	136,959
Other gains and losses:			
Net movement in funds	<u>136,056</u>	<u>903</u>	<u>136,959</u>
Reconciliation of funds:			
Total funds brought forward	915,497	10,464	925,961
Total funds carried forward	<u>1,051,553</u>	<u>11,367</u>	<u>1,062,920</u>

3 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
Donations	113,582	113,582	135,436
Donation for extension	45,943	45,943	69,957
Gift Aid	7,984	7,984	-
Grant from HMRC JRS - 4	-	-	3,083
	<u>167,509</u>	<u>167,509</u>	<u>208,476</u>

4 Income from other trading activities

	Unrestricted £	Total 2023 £	Total 2022 £
Radio transmitter	80	80	200
School fee	17,373	17,373	16,858
Clothes Bank	-	-	246
	<u>17,453</u>	<u>17,453</u>	<u>17,304</u>

5 Other income

	Restricted	Total 2023	Total 2022
	£	£	£
Funeral funds	8,280	8,280	10,800
	<u>8,280</u>	<u>8,280</u>	<u>10,800</u>

6 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Costs of generating voluntary income</i>			
Donations	589	589	1,130
	<u>589</u>	<u>589</u>	<u>1,130</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Social Events	4,462	4,462	1,735
<i>Governance costs</i>			
	<u>4,462</u>	<u>4,462</u>	<u>1,735</u>

8 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Funeral Costs	-	11,444	11,444	9,897
Employee costs	65,136	-	65,136	69,768
Premises costs	8,269	-	8,269	10,809
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,892	-	1,892	2,365
General administrative costs	1,564	-	1,564	1,451
Legal and professional costs	2,588	-	2,588	2,464
	<u>79,449</u>	<u>11,444</u>	<u>90,893</u>	<u>96,754</u>

9 Net income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,892	2,365

10 Staff costs

	2023	2022
Salaries and wages	63,906	68,401
Pension costs	1,230	1,367
	<u>65,136</u>	<u>69,768</u>

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

11 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost or revaluation			
At 1 July 2022	1,201,835	14,781	1,216,616
Additions	21,059	-	21,059
At 30 June 2023	<u>1,222,894</u>	<u>14,781</u>	<u>1,237,675</u>
Depreciation and impairment			
At 1 July 2022	-	5,321	5,321
Depreciation charge for the year	-	1,892	1,892
At 30 June 2023	<u>-</u>	<u>7,213</u>	<u>7,213</u>
Net book values			
At 30 June 2023	<u>1,222,894</u>	<u>7,568</u>	<u>1,230,462</u>
At 30 June 2022	<u>1,201,835</u>	<u>9,460</u>	<u>1,211,295</u>

12 Stocks

	2023	2022
	£	£
Finished goods	-	200
	<u>-</u>	<u>200</u>
Carrying value analysed by activities		
	2023	2022
	£	£
Radio transmitter	-	200
	<u>-</u>	<u>200</u>

13 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other taxes and social security	-	208
Other creditors	727	1,574
Accruals	1,945	659
	<u>2,672</u>	<u>2,441</u>

14 Creditors:
amounts falling due after more than one year

	2023 £	2022 £
Other loans	146,443	241,500
	<u>146,443</u>	<u>241,500</u>

15 Movement in funds

	At 1 July 2022 £	Incoming resources (including other gains/losses) £	Resources expended £	At 30 June 2023 £
Restricted funds:				
Restricted income funds:	11,367	8,280	(11,444)	8,203
<i>Total</i>	<u>11,367</u>	<u>8,280</u>	<u>(11,444)</u>	<u>8,203</u>
Unrestricted funds:				
General funds	1,051,554	184,962	(84,500)	1,152,016
Total funds	<u><u>1,062,921</u></u>	<u><u>193,242</u></u>	<u><u>(95,944)</u></u>	<u><u>1,160,219</u></u>

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1,230,462	-	1,230,462
Net current assets	51,010	25,190	76,200
Creditors due in more than one year and provisions	(146,443)	-	(146,443)
	<u>1,135,029</u>	<u>25,190</u>	<u>1,160,219</u>

17 Reconciliation of net debt

	At 1 July 2022 £	Cash flows £	At 30 June 2023 £
Cash and cash equivalents	95,367	(16,495)	78,872
	<u>95,367</u>	<u>(16,495)</u>	<u>78,872</u>
Borrowings	(241,500)	95,057	(146,443)
	<u>(241,500)</u>	<u>95,057</u>	<u>(146,443)</u>
Net debt	<u><u>(146,133)</u></u>	<u><u>78,562</u></u>	<u><u>(67,571)</u></u>

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023	2023	2022	2022
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2023	2022
	£	£
The pension cost charge to the charity amounted to:	<u>1,230</u>	<u>1,367</u>

Hanfia Ghousia Masjid
Statement of Cash flows
for the year ended 30 June 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	97,298	136,959
Adjustments for:		
Depreciation of property, plant and equipment	1,892	2,365
Funeral Funds	(8,280)	(10,800)
Decrease in stocks	200	-
Increase/(Decrease) in trade and other payables	231	(2,544)
Net cash provided by operating activities	<u>91,341</u>	<u>125,980</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(21,059)	(1,200)
Funeral Funds	8,280	10,800
Net cash (used in)/from investing activities	<u>(12,779)</u>	<u>9,600</u>
Cash flows from financing activities		
Repayment of borrowings	(95,057)	(129,520)
Net cash used in financing activities	<u>(95,057)</u>	<u>(129,520)</u>
Net (decrease)/increase in cash and cash equivalents	(16,495)	6,060
Cash and cash equivalents at the beginning of the year	95,367	89,306
Cash and cash equivalents at the end of the year	<u>78,872</u>	<u>95,366</u>
Components of cash and cash equivalents		
Cash and bank balances	78,872	95,367
	<u>78,872</u>	<u>95,367</u>

Hanfia Ghousia Masjid
Detailed Statement of Financial Activities
for the year ended 30 June 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Donations	113,582	-	113,582	135,436
Donation for extension	45,943	-	45,943	69,957
Gift Aid	7,984	-	7,984	-
Grant from HMRC JRS - 4	-	-	-	3,083
	<u>167,509</u>	<u>-</u>	<u>167,509</u>	<u>208,476</u>
Other trading activities				
Radio transmitter	80	-	80	200
School fee	17,373	-	17,373	16,858
Clothes Bank	-	-	-	246
	<u>17,453</u>	<u>-</u>	<u>17,453</u>	<u>17,304</u>
Other				
Funeral funds	-	8,280	8,280	10,800
	<u>-</u>	<u>8,280</u>	<u>8,280</u>	<u>10,800</u>
Total income and endowments	184,962	8,280	193,242	236,580
Expenditure on:				
Costs of generating donations and legacies				
Donations	589	-	589	1,130
	<u>589</u>	<u>-</u>	<u>589</u>	<u>1,130</u>
Total of expenditure on raising funds	589	-	589	1,130
Charitable activities				
Social Events	4,462	-	4,462	1,735
	<u>4,462</u>	<u>-</u>	<u>4,462</u>	<u>1,735</u>
Total of expenditure on charitable activities	4,462	-	4,462	1,735
Other expenditure				
Funeral Costs	-	11,444	11,444	9,897
	<u>-</u>	<u>11,444</u>	<u>11,444</u>	<u>9,897</u>
Employee costs				
Salaries/wages	63,906	-	63,906	68,401
Pension costs	1,230	-	1,230	1,367
	<u>65,136</u>	<u>-</u>	<u>65,136</u>	<u>69,768</u>
Premises costs				
Rates	-	-	-	(153)
Light, heat and power	5,023	-	5,023	3,709
Premises cleaning	12	-	12	110

Hanfia Ghousia Masjid
Detailed Statement of Financial Activities

Premises insurances	1,909	-	1,909	1,600
Premises repairs and maintenance	1,325	-	1,325	5,543
	<u>8,269</u>	<u>-</u>	<u>8,269</u>	<u>10,809</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, fittings and equipment	1,892	-	1,892	2,365
Bank charges	553	-	553	585
Stationery and printing	150	-	150	299
Subscriptions	300	-	300	-
Telephone, fax and broadband	561	-	561	567
	<u>3,456</u>	<u>-</u>	<u>3,456</u>	<u>3,816</u>
Legal and professional costs				
Audit/Independent examination fees	400	-	400	400
Accountancy and bookkeeping	2,060	-	2,060	1,560
Other legal and professional costs	128	-	128	504
	<u>2,588</u>	<u>-</u>	<u>2,588</u>	<u>2,464</u>
Total of expenditure of other costs	<u>79,449</u>	<u>11,444</u>	<u>90,893</u>	<u>96,754</u>
Total expenditure	84,500	11,444	95,944	99,619
Net gains on investments	-	-	-	-
Net income	<u>100,462</u>	<u>(3,164)</u>	<u>97,298</u>	<u>136,961</u>
Net income before other gains/(losses)	100,462	(3,164)	97,298	136,961
Other Gains	-	-	-	-
Net movement in funds	<u>100,462</u>	<u>(3,164)</u>	<u>97,298</u>	<u>136,961</u>
Reconciliation of funds:				
Total funds brought forward	1,051,554	11,367	1,062,921	925,960
Total funds carried forward	<u>1,152,016</u>	<u>8,203</u>	<u>1,160,219</u>	<u>1,062,921</u>


Hanfia Ghousia Masjid ACCOUNTS TAR AND IER YE 30-06-2023 SENT TO CLIENT FOR REVIEW AND APPROVAL 14112024


Final Audit Report


2024-11-14


Created:	2024-11-14
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Transaction ID:	CBJCHBCAABAAqub81Ymv5noFuzyDuleFJqvzkD8-DRRr


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HANFIA GHOUSIA MASJID

England & Wales - Charity number 1142200

Accounts

Hanfia Ghouseia Masjid

Charity No. 1142200

Trustees' Report and Unaudited Accounts

30 June 2022

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Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 to 15
Detailed Statement of Financial Activities	16

The trustees present their report with the unaudited financial statements of the charity for the year ended 30 June 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1142200

Principal Office

75A Ford End Road

Bedford

MK40 4JT

Trustees

The following trustees served during the year:

W. Ahmed

M. Alam

M. Ali

M. Aslam

O. Pervez

N. Raja

J. Safdar

H. Saleem

G. Sarwar

Accountants

HSR Accountants Ltd

18 Welbourne Gardens

Bedford

Beds.

MK42 0NQ

Bankers

Santander

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document are: To promote any charitable purpose in accordance with the UK laws, for the benefit of the community in Bedford and its surroundings : called "the area of benefit" and, in particular for the advancement of the Islamic religion & awareness in accordance with the teaching of the holy Qur'an and the teaching of Prophet Muhammed (peace be upon him), through: (1) Establishment of place of worship for all Prayers including Friday Prayers with sermons in English and Arabic language.(2) Organising educational programmes for Muslims and non-Muslims with a view to enhancing understanding of Islam and avoidance of misconceptions. (3) Offering recreational and spiritual activities, such as sporting and Eid Celebrations.

The charities main activities includes learning the true Islamic Faith with a view to promoting high moral standards in the society. The trustees consider that the activities, summarised below, provide benefits to those who worship at our Mosque and the wider community of Bedford. The promotion of good race and community relations with other ethnic communities in the area of benefit. The charity is involved in the community and is dependent upon the voluntary help received from the local residents who support the Place of worship (Masjid) by not only voluntary service such as maintenance and repair work to the centre but by donations to help promote its objectives. The charity has Values, Principles and Procedures for efficient and effective administration of it's programmes. Similarly, it has Conflict of Interest Policy, Child Protection Policy and undertakes DBS checks on newly recruited volunteers.

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including :

Prayers : The mosque is open for daily and Friday prayers. Festivals: The Mosque organises an outside catered food funded by the donations from the members and worshippers for special occassions like Ramadan and Eid.

Funeral facilities: The Mosque provides a funeral service in the line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

Classes: Children's Qur'an classes are held after school every day and holidays; teaching the reading and memorising of Qur'an to children.

ACHIEVEMENTS AND PERFORMANCE

During the year, the charity has been able to achieve the following based on established criterion of performance. They include: 1) Establishment and continued support for education in Arabic, Correct Recitation and Memorization of the Quran, Understanding the acts of Islamic Worship, Life and teachings of the Prophet Muhammad (SAW) for both children and adult male and females students.2) Provision of facilities for obligatory Prayers, Ramadan fasting and encouraging members to fulfil their obligation of giving Zakat (Charity) to the needy in addition to their regular donations (sadaqa). 3) Celebration of the Eid Festivals with Muslim and Non Muslim families and friends.4) Successful promotion of community relationship and understanding through undertaking programmes that are accessible to both Muslims and Non-Muslims, male and female adults and children regardless of nationality, race or colour. 5) Undertaking various social and sporting programmes for the benefit of all in Bedford.6) Continually collaborating with governmental and non-governmental agencies to promote understanding and for effective community cohesion.

A larger charity must provide an explanation of any material expenditure occurred to raise income in the future...

FINANCIAL REVIEW

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet operating costs of the mosque.

PLANS FOR FUTURE PERIODS

The charity will continue with the current activities and has substantial donations for 2023. The key future plans are: A) To continue to help and give religious guidance for the community.B) To continue to promote good relations with all other ethnic communities.C) To continue to build and encourage community access to the educational facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The type of government document adopted is Constitution and the charity is constituted as a Trust.

Hanfiah Ghouseia Masjid
Trustees Annual Report

The Trustees & Committee members are appointed by the Trustees. Any new trustees would be briefed by the chair on –Charity’s history, the governing document—organisational structure, administrative policy documents & procedures, Trustees’ & Committees’ roles and responsibilities.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees


Mohabbat ali (Apr 30, 2023 21:02 GMT+1)

M. Ali
Trustee
30 April 2023

Independent Examiner's Report to the trustees of Hanfia Ghousia Masjid

I report to the trustees on my examination of the financial statements of Hanfia Ghousia Masjid for the year ended 30 June 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

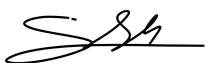
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Shahid Shaikh FFA FIPA
Fellow of Financial Accountants
HSR Accountants Ltd
18 Welbourne Gardens
Bedford
Beds.

MK42 0NQ
30 April 2023

Hanfia Ghousia Masjid
Statement of Financial Activities
for the year ended 30 June 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	3	208,475	-	208,475	218,416
Other trading activities	4	17,304	-	17,304	15,380
Other	5	-	10,800	10,800	5,793
Total		225,779	10,800	236,579	239,589
Expenditure on:					
Raising funds	6	1,130	-	1,130	827
Charitable activities	7	1,735	-	1,735	3,193
Other	8	86,858	9,897	96,755	82,407
Total		89,723	9,897	99,620	86,427
Net gains on investments		-	-	-	-
Net income	9	136,056	903	136,959	153,162
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		136,056	903	136,959	153,162
Other gains and losses					
Net movement in funds		136,056	903	136,959	153,162
Reconciliation of funds:					
Total funds brought forward		915,497	10,464	925,961	772,799
Total funds carried forward		1,051,553	11,367	1,062,920	925,961

Hanfia Ghousia Masjid

Balance Sheet

at 30 June 2022

Charity No. 1142200

		2022	2021
		£	£
Fixed assets			
Tangible assets	11	1,211,295	1,212,461
		<u>1,211,295</u>	<u>1,212,461</u>
Current assets			
Stocks	12	200	200
Cash at bank and in hand		95,367	89,306
		<u>95,567</u>	<u>89,506</u>
Creditors: Amount falling due within one year	13	(2,442)	(4,986)
Net current assets		<u>93,125</u>	<u>84,520</u>
Total assets less current liabilities		1,304,420	1,296,981
Creditors: Amounts falling due after more than one year	14	(241,500)	(371,020)
Net assets excluding pension asset or liability		<u>1,062,920</u>	<u>925,961</u>
Total net assets		<u><u>1,062,920</u></u>	<u><u>925,961</u></u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		11,367	10,464
		<u>11,367</u>	<u>10,464</u>
Unrestricted funds	15		
General funds		1,051,553	915,497
		<u>1,051,553</u>	<u>915,497</u>
Reserves	15		
Total funds		<u><u>1,062,920</u></u>	<u><u>925,961</u></u>

Approved by the trustees on 30 April 2023

And signed on their behalf by:



Mohabbat Ali (Apr 30, 2023 21:02 GMT+1)

M. Ali

Trustee

30 April 2023

for the year ended 30 June 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment	20% reducing balance
----------------------------------	----------------------

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet.

The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	218,417	-	218,417
Other trading activities	15,380	-	15,380
Other	-	5,793	5,793
Total	<u>233,797</u>	<u>5,793</u>	<u>239,590</u>
Expenditure on:			
Raising funds	827	-	827
Charitable activities	3,193	-	3,193
Other	78,807	3,600	82,407
Total	<u>82,827</u>	<u>3,600</u>	<u>86,427</u>
Net income	<u>150,970</u>	<u>2,193</u>	<u>153,163</u>
Net income before other gains/(losses)	150,970	2,193	153,163
Other gains and losses:			
Net movement in funds	<u>150,970</u>	<u>2,193</u>	<u>153,163</u>
Reconciliation of funds:			
Total funds brought forward	764,528	8,271	772,799
Total funds carried forward	<u>915,498</u>	<u>10,464</u>	<u>925,962</u>

3 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
Donations	135,435	135,435	127,173
Donation for extension	69,957	69,957	75,786
Grant from Bedford Borough - 3	-	-	6,207
Grant from HMRC JRS - 4	3,083	3,083	9,250
	<u>208,475</u>	<u>208,475</u>	<u>218,416</u>

4 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Radio transmitter	200	200	160
Gold Jewellery	-	-	5,000
School fee	16,858	16,858	10,220
Clothes Bank	246	246	-
	<u>17,304</u>	<u>17,304</u>	<u>15,380</u>

5 Other income

	Restricted	Total 2022	Total 2021
	£	£	£
Funeral funds	10,800	10,800	5,793
	<u>10,800</u>	<u>10,800</u>	<u>5,793</u>

6 Expenditure on raising funds

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Costs of generating voluntary income</i>			
Radios and Books Purchased	1,130	1,130	827
	<u>1,130</u>	<u>1,130</u>	<u>827</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Social events	1,735	1,735	3,193
<i>Governance costs</i>			
	<u>1,735</u>	<u>1,735</u>	<u>3,193</u>

8 Other expenditure

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Funeral costs	-	9,897	9,897	3,600
Employee costs	69,768	-	69,768	63,542
Premises costs	10,809	-	10,809	8,360
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,365	-	2,365	2,956
General administrative costs	1,452	-	1,452	1,379
Legal and professional costs	2,464	-	2,464	2,570
	<u>86,858</u>	<u>9,897</u>	<u>96,755</u>	<u>82,407</u>

9 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	2,365	2,956

10 Staff costs

	2022	2021
Salaries and wages	68,401	62,486
Pension costs	1,367	1,056
	<u>69,768</u>	<u>63,542</u>

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

11 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost or revaluation			
At 1 July 2021	1,200,635	14,781	1,215,416
Additions	1,200	-	1,200
At 30 June 2022	<u>1,201,835</u>	<u>14,781</u>	<u>1,216,616</u>
Depreciation and impairment			
At 1 July 2021	-	2,956	2,956
Depreciation charge for the year	-	2,365	2,365
At 30 June 2022	<u>-</u>	<u>5,321</u>	<u>5,321</u>
Net book values			
At 30 June 2022	<u>1,201,835</u>	<u>9,460</u>	<u>1,211,295</u>
At 30 June 2021	<u>1,200,635</u>	<u>11,825</u>	<u>1,212,460</u>

12 Stocks

	2022	2021
	£	£
Finished goods	200	200
	<u>200</u>	<u>200</u>
Carrying value analysed by activities	2022	2021
	£	£
Radio transmitter	200	200
	<u>200</u>	<u>200</u>

13 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other taxes and social security	208	1,163
Other creditors	1,574	772
Accruals	660	3,051
	<u>2,442</u>	<u>4,986</u>

14 Creditors:

amounts falling due after more than one year

	2022	2021
	£	£
Other loans	241,500	371,020
	<u>241,500</u>	<u>371,020</u>

15 Movement in funds

	At 1 July 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 30 June 2022 £
Restricted funds:				
Restricted income funds:	10,464	10,800	(9,897)	11,367
<i>Total</i>	<u>10,464</u>	<u>10,800</u>	<u>(9,897)</u>	<u>11,367</u>
Unrestricted funds:				
General funds	915,497	225,779	(89,723)	1,051,553
Total funds	<u>925,961</u>	<u>236,579</u>	<u>(99,620)</u>	<u>1,062,920</u>

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1,211,295	-	1,211,295
Net current assets	66,787	26,338	93,125
Creditors due in more than one year and provisions	(241,500)	-	(241,500)
	<u>1,036,582</u>	<u>26,338</u>	<u>1,062,920</u>

17 Reconciliation of net debt

	At 1 July 2021 £	Cash flows £	At 30 June 2022 £
Cash and cash equivalents	89,306	6,061	95,367
	<u>89,306</u>	<u>6,061</u>	<u>95,367</u>
Borrowings	(371,020)	129,520	(241,500)
	<u>(371,020)</u>	<u>129,520</u>	<u>(241,500)</u>
Net debt	<u>(281,714)</u>	<u>135,581</u>	<u>(146,133)</u>

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings £	2022 Other £	2021 Land and buildings £	2021 Other £
Operating leases with expiry date:				

Pension commitments

	2022 £	2021 £
The pension cost charge to the charity amounted to:	<u>1,367</u>	<u>1,056</u>

Hanfia Ghousia Masjid
Detailed Statement of Financial Activities
for the year ended 30 June 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies				
Donations	135,435	-	135,435	127,173
Donation for extension	69,957	-	69,957	75,786
Grant from Bedford Borough - 3	-	-	-	6,207
Grant from HMRC JRS - 4	3,083	-	3,083	9,250
	<u>208,475</u>	<u>-</u>	<u>208,475</u>	<u>218,416</u>
Other trading activities				
Radio transmitter	200	-	200	160
Gold Jewellery	-	-	-	5,000
School fee	16,858	-	16,858	10,220
Clothes Bank	246	-	246	-
	<u>17,304</u>	<u>-</u>	<u>17,304</u>	<u>15,380</u>
Other				
Funeral funds	-	10,800	10,800	5,793
	<u>-</u>	<u>10,800</u>	<u>10,800</u>	<u>5,793</u>
Total income and endowments	225,779	10,800	236,579	239,589
Expenditure on:				
Costs of generating donations and legacies				
Radios and Books Purchased	1,130	-	1,130	827
	<u>1,130</u>	<u>-</u>	<u>1,130</u>	<u>827</u>
Total of expenditure on raising funds	1,130	-	1,130	827
Charitable activities				
Social events	1,735	-	1,735	3,193
	<u>1,735</u>	<u>-</u>	<u>1,735</u>	<u>3,193</u>
Total of expenditure on charitable activities	1,735	-	1,735	3,193
Other expenditure				
Funeral costs	-	9,897	9,897	3,600
	<u>-</u>	<u>9,897</u>	<u>9,897</u>	<u>3,600</u>
Employee costs				
Salaries/wages	68,401	-	68,401	62,486
Pension costs	1,367	-	1,367	1,056
	<u>69,768</u>	<u>-</u>	<u>69,768</u>	<u>63,542</u>
Premises costs				
Rates	(153)	-	(153)	1,158
Light, heat and power	3,709	-	3,709	3,651

Hanfia Ghousia Masjid
Detailed Statement of Financial Activities

Premises cleaning	110	-	110	100
Premises insurances	1,600	-	1,600	1,892
Premises repairs and maintenance	5,543	-	5,543	1,559
	<u>10,809</u>	<u>-</u>	<u>10,809</u>	<u>8,360</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, fittings and equipment	2,365	-	2,365	2,956
Bank charges	585	-	585	533
Stationery and printing	299	-	299	35
Telephone, fax and broadband	568	-	568	811
	<u>3,817</u>	<u>-</u>	<u>3,817</u>	<u>4,335</u>
Legal and professional costs				
Audit/Independent examination fees	400	-	400	400
Accountancy and bookkeeping	1,560	-	1,560	1,600
Other legal and professional costs	504	-	504	570
	<u>2,464</u>	<u>-</u>	<u>2,464</u>	<u>2,570</u>
Total of expenditure of other costs	<u>86,858</u>	<u>9,897</u>	<u>96,755</u>	<u>82,407</u>
Total expenditure	89,723	9,897	99,620	86,427
Net gains on investments	-	-	-	-
Net income	<u>136,056</u>	<u>903</u>	<u>136,959</u>	<u>153,162</u>
Net income before other gains/(losses)	136,056	903	136,959	153,162
Other Gains	-	-	-	-
Net movement in funds	<u>136,056</u>	<u>903</u>	<u>136,959</u>	<u>153,162</u>
Reconciliation of funds:				
Total funds brought forward	915,497	10,464	925,961	772,799
Total funds carried forward	<u>1,051,553</u>	<u>11,367</u>	<u>1,062,920</u>	<u>925,961</u>






Hanfia Ghousia Masjid 30-06-2022_Accounts - sent for client to review and sign

Final Audit Report

2023-04-30

Created:	2023-04-30
By:	Shahid Shaikh (hsraccountantsltd@hotmail.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA2tjgJ4KdIQRjgnmrc06b2CkkJ0-2oNRd

"Hanfia Ghousia Masjid 30-06-2022_Accounts - sent for client to review and sign" History

-  Document created by Shahid Shaikh (hsraccountantsltd@hotmail.co.uk)
2023-04-30 - 7:54:16 PM GMT- IP address: 86.31.151.75
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2023-04-30 - 8:00:46 PM GMT- IP address: 31.94.18.77
-  Signer moby_ali29@hotmail.co.uk entered name at signing as Mohabbat ali
2023-04-30 - 8:02:30 PM GMT- IP address: 31.94.18.77
-  Document e-signed by Mohabbat ali (moby_ali29@hotmail.co.uk)
Signature Date: 2023-04-30 - 8:02:32 PM GMT - Time Source: server- IP address: 31.94.18.77
-  Agreement completed.
2023-04-30 - 8:02:32 PM GMT

HANFIA GHOUSIA MASJID

England & Wales - Charity number 1142200

Accounts

Hanfia Ghouseia Masjid

Charity No. 1142200

Trustees' Report and Unaudited Accounts

30 June 2021

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Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 to 14
Detailed Statement of Financial Activities	16

The Trustees present their report with the unaudited financial statements of the charity for the year ended 30 June 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1142200

Principal Office

75A Ford End Road

Bedford

MK40 4JT

Trustees

The following Trustees served during the year:

W. Ahmed

M. Alam

M. Ali

M. Aslam

O. Pervez

N. Raja

J. Safdar

H. Saleem

G. Sarwar

Key Management Personnel

Chairperson Mr. Mohammad Aslam

Accountants

HSR Accountants Ltd

18 Welbourne Gardens

Bedford

Beds.

MK42 0NQ

Bankers

Santander

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document are: To promote any charitable purpose in accordance with the UK laws, for the benefit of the community in Bedford and its surroundings : called "the area of benefit" and, in particular for the advancement of the Islamic religion & awareness in accordance with the teaching of the holy Qur'an and the teaching of Prophet Muhammed (peace be upon him), through:

- (1) Establishment of place of worship for all Prayers including Friday Prayers with sermons in English and Arabic language.
- (2) Organising educational programmes for Muslims and non-Muslims with a view to enhancing understanding of Islam and avoidance of misconceptions.
- (3) Offering recreational and spiritual activities, such as sporting and Eid Celebrations.

The charities main activities includes learning the true Islamic Faith with a view to promoting high moral standards in the society. The trustees consider that the activities, summarised below, provide benefits to those who worship at our Mosque and the wider community of Bedford. The promotion of good race and community relations with other ethnic communities in the area of benefit. The charity is involved in the community and is dependent upon the voluntary help received from the local residents who support the Place of worship (Masjid) by not only voluntary service such as maintenance and repair work to the centre but by donations to help promote its objectives. The charity has Values, Principles and Procedures for efficient and effective administration of it's programmes. Similarly, it has Conflict of Interest Policy, Child Protection Policy and undertakes DBS checks on newly recruited volunteers.

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including :

Prayers : The mosque is open for daily and Friday prayers. Festivals: The Mosque organises an outside catered food funded by the donations from the members and worshippers for special occassions like Ramadan and Eid.

Funeral facilities: The Mosque provides a funeral service in the line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials.

Classes: Children's Qur'an classes are held after school every day and holidays; teaching the reading and memorising of Qur'an to children.

ACHIEVEMENTS AND PERFORMANCE

During the year, the charity has been able to achieve the following based on established criterion of performance. They include: 1) Establishment and continued support for education in Arabic, Correct Recitation and Memorization of the Quran, Understanding the acts of Islamic Worship, Life and teachings of the Prophet Muhammad (SAW) for both children and adult male and females students. 2) Provision of facilities for obligatory Prayers, Ramadan fasting and encouraging members to fulfil their obligation of giving Zakat (Charity) to the needy in addition to their regular donations (sadaqa). 3) Celebration of the Eid Festivals with Muslim and Non Muslim families and friends. 4) Successful promotion of community relationship and understanding through undertaking programmes that are accessible to both Muslims and Non-Muslims, male and female adults and children regardless of nationality, race or colour. 5) Undertaking various social and sporting programmes for the benefit of all in Bedford. 6) Continually collaborating with governmental and non-governmental agencies to promote understanding and for effective community cohesion.

FINANCIAL REVIEW

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet operating costs of the mosque.

PLANS FOR FUTURE PERIODS

The charity will continue with the current activities and has substantial donations for 2022. The key future plans are: A) To continue to help and give religious guidance for the community. B) To continue to promote good relations with all other ethnic communities. C) To continue to build and encourage community access to the educational facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The type of government document adopted is Constitution and the charity is constituted as a Trust. The Trustees & Committee members are appointed by the Trustees. Any new trustees would be briefed by the chair on –Charity's history, the governing document—organisational structure, administrative policy documents & procedures, Trustees' & Committees' roles and responsibilities.

Statement of trustees' responsibilities in relation to the financial statements

Hanfia Ghousia Masjid
Trustees Annual Report

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



Mohammad Aslam (Apr 11, 2022 19:27 GMT+1)

M. Aslam

Chairperson

07 April 2022

Independent Examiner's Report to the trustees of Hanfia Ghousia Masjid

I report to the trustees on my examination of the accounts of Hanfia Ghousia Masjid for the year ended 30 June 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Shahid Shaikh FFA FIPA
Institute of Financial Accountants
HSR Accountants Ltd
18 Welbourne Gardens
Bedford
Beds.

MK42 0NQ
07 April 2022

Hanfia Ghousia Masjid
Statement of Financial Activities

for the year ended 30 June 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	3	218,417	-	218,417	156,348
Other trading activities	4	15,380	-	15,380	17,009
Funeral funds	5	-	5,793	5,793	27,119
Total		233,797	5,793	239,590	200,476
Expenditure on:					
Raising funds	6	827	-	827	768
Charitable activities	7	3,193	-	3,193	-
Other	8	78,807	3,600	82,407	91,459
Total		82,827	3,600	86,427	92,227
Net gains on investments		-	-	-	-
Net income	9	150,970	2,193	153,163	108,249
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		150,970	2,193	153,163	108,249
Other gains and losses					
Net movement in funds		150,970	2,193	153,163	108,249
Reconciliation of funds:					
Total funds brought forward		764,528	8,271	772,799	664,550
Total funds carried forward		915,498	10,464	925,962	772,799

Hanfia Ghousia Masjid

Balance Sheet

at 30 June 2021

Charity No. 1142200

		2021	2020
		£	£
Fixed assets			
Tangible assets	11	1,212,461	1,210,695
		<u>1,212,461</u>	<u>1,210,695</u>
Current assets			
Stocks	12	200	132
Cash at bank and in hand		89,306	83,179
		<u>89,506</u>	<u>83,311</u>
Creditors: Amount falling due within one year	13	(4,985)	(4,187)
Net current assets		84,521	79,124
Total assets less current liabilities		1,296,982	1,289,819
Creditors: Amounts falling due after more than one year	14	(371,020)	(517,020)
Net assets excluding pension asset or liability		<u>925,962</u>	<u>772,799</u>
Total net assets		<u><u>925,962</u></u>	<u><u>772,799</u></u>
The funds of the charity			
Restricted funds	15		
Funeral Funds		10,464	8,271
		<u>10,464</u>	<u>8,271</u>
Unrestricted funds	15		
General funds		915,498	764,528
		<u>915,498</u>	<u>764,528</u>
Reserves	15		
Total funds		<u><u>925,962</u></u>	<u><u>772,799</u></u>

Approved by the trustees on 07 April 2022

And signed on their behalf by:



[Mohammad Aslam \(Apr 11, 2022 19:27 GMT+1\)](#)

M. Aslam

Trustee

07 April 2022

for the year ended 30 June 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable

All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure

These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment 20% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year 2020

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	154,873	-	154,873
Other trading activities	18,533	-	18,533
Funeral Funds	-	27,070	27,070
Total	<u>173,406</u>	<u>27,070</u>	<u>200,476</u>
Expenditure on:			
Charitable activities	69,903	-	69,903
Funeral Costs	-	18,800	18,800
Total	<u>69,903</u>	<u>18,800</u>	<u>88,703</u>
Net income	<u>103,503</u>	<u>8,271</u>	<u>111,773</u>
Net income before other gains/(losses)	103,503	8,271	111,773
Other gains and losses:			
Net movement in funds	<u>103,503</u>	<u>8,271</u>	<u>111,773</u>
Reconciliation of funds:			
Total funds carried forward	<u><u>103,503</u></u>	<u><u>8,271</u></u>	<u><u>111,773</u></u>

3 Income from donations and legacies

	Unrestricted £	Total 2021 £	Total 2020 £
Donations	127,174	127,174	154,873
Donations for Extention	75,786	75,786	-
Gift Aid	6,207	6,207	-
Grant from HMRC JRS	9,250	9,250	1,475
	<u>218,417</u>	<u>218,417</u>	<u>156,348</u>

4 Income from other trading activities

	Unrestricted £	Total 2021 £	Total 2020 £
Sale of radio transmitters	160	160	470
Sale of dates	5,000	5,000	-
School Fees	10,220	10,220	16,539
	<u>15,380</u>	<u>15,380</u>	<u>17,009</u>

5 Other income

	Restricted	Total 2021	Total 2020
	£	£	£
Funeral Fund Collections	5,793	5,793	27,070
Bank Interest received	-	-	49
	<u>5,793</u>	<u>5,793</u>	<u>27,119</u>

6 Expenditure on raising funds

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Costs of generating voluntary income</i>			
Radio sales	827	827	768
	<u>827</u>	<u>827</u>	<u>768</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Expenditure on charitable activities</i>			
Events and Festivals	3,193	3,193	-
<i>Governance costs</i>			
	<u>3,193</u>	<u>3,193</u>	<u>-</u>

8 Other expenditure

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Funeral Costs	-	3,600	3,600	18,800
Employee costs	63,542	-	63,542	48,187
Premises costs	8,360	-	8,360	16,706
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,956	-	2,956	3,525
General administrative costs	1,379	-	1,379	3,191
Legal and professional costs	2,570	-	2,570	1,050
	<u>78,807</u>	<u>3,600</u>	<u>82,407</u>	<u>91,459</u>

9 Net income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	2,956	3,525
Independent Examiner's fee	400	-
10 Staff costs		
Salaries and wages	62,486	48,187
Pension costs	1,056	-
	<u>63,542</u>	<u>48,187</u>

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

11 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost or revaluation			
At 1 July 2020	1,196,627	14,068	1,210,695
Additions	4,008	714	4,722
At 30 June 2021	<u>1,200,635</u>	<u>14,782</u>	<u>1,215,417</u>
Depreciation and impairment			
Depreciation charge for the year	-	2,956	2,956
At 30 June 2021	<u>-</u>	<u>2,956</u>	<u>2,956</u>
Net book values			
At 30 June 2021	<u>1,200,635</u>	<u>11,826</u>	<u>1,212,461</u>
At 30 June 2020	<u>1,196,627</u>	<u>14,068</u>	<u>1,210,695</u>

12 Stocks

	2021	2020
	£	£
Finished goods	200	132
	<u>200</u>	<u>132</u>
Carrying value analysed by activities		
Radio transmitter	200	132
	<u>200</u>	<u>132</u>

13 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Other taxes and social security	1,163	-
Other creditors	772	2,097
Accruals and deferred income	3,050	2,090
	<u>4,985</u>	<u>4,187</u>

14 Creditors:
amounts falling due after more than one
year

	2021 £	2020 £
Other loans	371,020	517,020
	<u>371,020</u>	<u>517,020</u>

15 Movement in funds

	At 1 July 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 30 June 2021 £
Restricted funds:				
Restricted income funds:				
Funeral Funds	8,271	5,793	(3,600)	10,464
<i>Total</i>	<u>8,271</u>	<u>5,793</u>	<u>(3,600)</u>	<u>10,464</u>
Unrestricted funds:				
General funds	764,528	233,797	(82,827)	915,498
Revaluation Reserves:				
Total funds	<u>772,799</u>	<u>239,590</u>	<u>(86,427)</u>	<u>925,962</u>

Purposes and restrictions in relation to the funds:

Restricted funds:
Funeral Funds

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1,212,461	-	1,212,461
Net current assets	58,585	25,936	84,521
Creditors due in more than one year and provisions	(371,020)	-	(371,020)
	<u>900,026</u>	<u>25,936</u>	<u>925,962</u>

17 Reconciliation of net debt

	At 1 July 2020 £	Cash flows £	At 30 June 2021 £
Cash and cash equivalents	83,179	6,127	89,306
	<u>83,179</u>	<u>6,127</u>	<u>89,306</u>
Borrowings	(517,020)	146,000	(371,020)
	<u>(517,020)</u>	<u>146,000</u>	<u>(371,020)</u>
Net debt	<u>(433,841)</u>	<u>152,127</u>	<u>(281,714)</u>

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2021 Land and buildings £	2021 Other £
Operating leases with expiry date:		

Pension commitments

	2021 £
The pension cost charge to the charity amounted to:	<u>1,056</u>

Hanfia Ghousia Masjid
Detailed Statement of Financial Activities

for the year ended 30 June 2021

	Unrestrict ed funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies				
Donations	127,174	-	127,174	154,873
Donations for Extention	75,786	-	75,786	-
Gift Aid	6,207	-	6,207	-
Grant from HMRC JRS	9,250	-	9,250	1,475
	<u>218,417</u>	<u>-</u>	<u>218,417</u>	<u>156,348</u>
Other trading activities				
Sale of radio transmitters	160	-	160	470
Sale of dates	5,000	-	5,000	-
School Fees	10,220	-	10,220	16,539
	<u>15,380</u>	<u>-</u>	<u>15,380</u>	<u>17,009</u>
Other				
Funeral Fund Collections	-	5,793	5,793	27,070
Bank Interest received	-	-	-	49
	<u>-</u>	<u>5,793</u>	<u>5,793</u>	<u>27,119</u>
Total income and endowments	233,797	5,793	239,590	200,476
Expenditure on:				
Costs of generating donations and legacies				
Radio sales	827	-	827	768
	<u>827</u>	<u>-</u>	<u>827</u>	<u>768</u>
Total of expenditure on raising funds	827	-	827	768
Charitable activities				
Events and Festivals	3,193	-	3,193	-
	<u>3,193</u>	<u>-</u>	<u>3,193</u>	<u>-</u>
Total of expenditure on charitable activities	3,193	-	3,193	-
Other expenditure				
Funeral Costs	-	3,600	3,600	18,800
	<u>-</u>	<u>3,600</u>	<u>3,600</u>	<u>18,800</u>
Employee costs				
Salaries/wages	62,486	-	62,486	48,187
Pension costs	1,056	-	1,056	-
	<u>63,542</u>	<u>-</u>	<u>63,542</u>	<u>48,187</u>

Hanfia Ghousia Masjid
Detailed Statement of Financial Activities

Premises costs				
Rates	1,158	-	1,158	996
Light, heat and power	3,651	-	3,651	9,381
Premises cleaning	100	-	100	100
Premises insurances	1,892	-	1,892	1,956
Premises repairs and maintenance	1,559	-	1,559	4,273
	<u>8,360</u>	<u>-</u>	<u>8,360</u>	<u>16,706</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, fittings and equipment	2,956	-	2,956	3,525
Bank charges	533	-	533	1,219
Stationery and printing	35	-	35	843
Sundry expenses	-	-	-	266
Telephone, fax and broadband	811	-	811	863
	<u>4,335</u>	<u>-</u>	<u>4,335</u>	<u>6,716</u>
Legal and professional costs				
Audit/Independent examination fees	400	-	400	-
Accountancy and bookkeeping	1,600	-	1,600	1,050
Other legal and professional costs	570	-	570	-
	<u>2,570</u>	<u>-</u>	<u>2,570</u>	<u>1,050</u>
Total of expenditure of other costs	<u>78,807</u>	<u>3,600</u>	<u>82,407</u>	<u>91,459</u>
Total expenditure	<u>82,827</u>	<u>3,600</u>	<u>86,427</u>	<u>92,227</u>
Net gains on investments	-	-	-	-
Net income	<u>150,970</u>	<u>2,193</u>	<u>153,163</u>	<u>108,249</u>
Net income before other gains/(losses)	<u>150,970</u>	<u>2,193</u>	<u>153,163</u>	<u>108,249</u>
Other Gains	-	-	-	-
Net movement in funds	<u>150,970</u>	<u>2,193</u>	<u>153,163</u>	<u>108,249</u>
Reconciliation of funds:				
Total funds brought forward	<u>764,528</u>	<u>8,271</u>	<u>772,799</u>	<u>664,550</u>
Total funds carried forward	<u>915,498</u>	<u>10,464</u>	<u>925,962</u>	<u>772,799</u>






HanfiahGhousiaMasjid_UTR_30-06-2021_Accounts

Final Audit Report

2022-04-11

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