

# GHAUSIA MASJID INSTITUTE

England & Wales · Charity number 1143382

## Details

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**Other names** GHOSIA MASJID AND TEACHING CENTRE

**Status** Registered

**Legal form** Other

**Registered** 2011-08-16

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

## Contact

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**Address** GhausiaMasjid  
Duke Of York Street  
Wakefield  
West Yorkshire  
WF1 3PD

**Phone** 07795560369

**Email** [ghausiamasjidinstitute@outlook.com](mailto:ghausiamasjidinstitute@outlook.com)

## Activities

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**Objects:** ISLAMIC WORSHIP AND RELIGIOUS TEACHING

**Activities:** Provision of a place of worship for the muslim community

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Other Defined Groups

## Geography

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- City Of Wakefield

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£75,185	£61,307	-	-
2024-03-31	£80,724	£70,045	-	-
2023-03-31	£72,865	£68,878	-	-
2022-03-31	£66,537	£46,939	-	-
2021-03-31	£57,735	£32,120	-	-

## Trustees

Name	Role	Appointed
Ali Shaan		2016-02-14
Mohammed Bashir		2016-02-14
Mohammed Mahmood		2016-02-14
Mohammed Taj		2016-02-14

**GHAUSIA MASJID INSTITUTE**

England & Wales - Charity number 1143382

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# Accounts

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**GHOSIA MASJID AND TEACHING CENTRE  
DIRECTORS' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**Ghosia Masjid and Teaching Centre  
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**Ghosia Masjid and Teaching Centre  
Company Information  
For The Year Ended 31 March 2025**

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**Trustees**

Mr Mohammed Mahmood  
Mr Ali Shan  
Mr Mohammed Bashir  
Mr Syed Zahid Hussain Shah Bukhari

**Charity Number**

1143382

**Registered Office**

Duke of York Street  
Wakefield  
WF1 3PD

**Accountants**

UK Tax Accountants  
89 Jacobs Well Lane  
Wakefield  
WF1 3PB

**Ghosia Masjid and Teaching Centre**  
**Charity No. 1143382**  
**Trustees' Report For The Year Ended 31 March 2025**

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The trustees present their report and financial statements for the year ended 31<sup>st</sup> March 2025 under the Charities Act 2011 and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

**Structure, Governance and Management**

**Organisation**

The board of trustees are satisfied with the performance of the charity during the year and the position at 31<sup>st</sup> March 2025 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

The organisational Structure and how decisions are made

Volunteers: Volunteers help out as and when required.

Trustees meet regularly (the intention is monthly) to discuss and plan objectives and implementation thereof.

Matters of general concern are raised with all members.

**Objectives and activities**

The charity aims to advance the Islamic religion by providing a mosque with facilities and staff to hold prayers, lectures, visits, and celebrate festivals for members of the public. To provide Islamic education for children. Provide funeral and other services for the local community. Promote cohesion with wider community. Raise and distribute funds to relieve poverty or suffering.

**Legal Status**

The Charity is an unincorporated charity governed by a written constitution adopted by its members.

There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- accounting policies and
- observe the methods and principles in the Charities SORP
- estimates that are
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are responsible for safeguarding state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements. financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

-----  
Mr Mohammed Mahmood  
Trustee

25<sup>th</sup> February 2026

**Ghosia Masjid and Teaching Centre  
Independent Examiner's Report  
For The Year Ended 31 March 2025**

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I report on the accounts which are set out on the pages 4 to 9

**Respective responsibilities of the Trustees and Examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year.

**It is my responsibility to :-**

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention

**Basis of independent examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is therefore limited.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

Which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act;
- and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met;  
or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
For and on behalf of

UK Tax Chartered Certified Accountants  
89 Jacobs Well Lane  
Wakefield  
WF1 3PB

**Ghosia Masjid and Teaching Centre  
Income and Expenditure Account  
For The Year Ended 31 March 2025**

	Notes	2025 £	2024 £
<b>TURNOVER</b>		<b>75,185</b>	<b>80,724</b>
<b>GROSS SURPLUS</b>		<b>75,185</b>	<b>80,724</b>
Administrative expenses		(61,307)	(70,045)
<b>OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR</b>		<b>13,878</b>	<b>10,679</b>

The notes on pages 7 to 8 form part of these financial statements.

**Ghosia Masjid and Teaching Centre**  
**Balance Sheet**  
**As At 31 March 2025**

	Notes	2025		2024	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		617,929		617,929
			<u>617,929</u>		<u>617,929</u>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		94,407		80,530	
		<u>94,407</u>		<u>80,530</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	5	-		(1)	
			<u>94,407</u>	<u>(1)</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<b>94,407</b>		<b>80,529</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>712,336</b></u>		<u><b>698,458</b></u>
<b>NET ASSETS</b>			<u><b>712,336</b></u>		<u><b>698,458</b></u>
Income and Expenditure Account			<u>712,336</u>		<u>698,458</u>
<b>MEMBERS' FUNDS</b>			<u><b>712,336</b></u>		<u><b>698,458</b></u>

**Ghosia Masjid and Teaching Centre  
Notes to the Financial Statements  
For The Year Ended 31 March 2025**

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**1. General Information**

Ghosia Masjid and Teaching Centre is a private company, limited by guarantee, incorporated in England & Wales, registered number 1143382. The registered office is Duke of York Street, Wakefield, WF1 3PD.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0
Plant & Machinery	15
Fixtures & Fittings	15

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 3 (2024: 3)

**Ghosia Masjid and Teaching Centre**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**4. Tangible Assets**

	<b>Land &amp; Property</b>		<b>Total</b>
	<b>Freehold</b>	<b>Fixtures &amp; Fittings</b>	
	<b>£</b>	<b>£</b>	
<b>Cost</b>			
As at 1 April 2024	615,000	18,000	633,000
As at 31 March 2025	615,000	18,000	633,000
<b>Depreciation</b>			
As at 1 April 2024	-	15,071	15,071
As at 31 March 2025	-	15,071	15,071
<b>Net Book Value</b>			
As at 31 March 2025	615,000	2,929	617,929
As at 1 April 2024	615,000	2,929	617,929

**5. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	1

**6. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Ghosia Masjid and Teaching Centre  
Detailed Income and Expenditure Account  
For The Year Ended 31 March 2025**

	2025		2024	
	£	£	£	£
<b>TURNOVER</b>				
Donations and Collections		68,775		75,324
Rental income		6,410		5,400
		75,185		80,724
<b>GROSS SURPLUS</b>		75,185		80,724
<b>Administrative Expenses</b>				
Wages and salaries	33,550		38,963	
Subcontractor costs	-		12,200	
Light and heat	12,570		9,847	
Water rates	1,218		2,087	
Repairs and maintenance	7,344		3,490	
Insurance	1,598		1,304	
Telecommunications and data costs	1,458		977	
Professional fees	3,570		660	
Bank charges	-		1	
Depreciation of fixtures and fittings	-		517	
Equipment expensed	(1)		(1)	
		(61,307)		(70,045)
<b>OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR</b>		13,878		10,679

**GHAUSIA MASJID INSTITUTE**

England & Wales - Charity number 1143382

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# Accounts

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**GHOSIA MASJID AND TEACHING CENTRE  
TRUSTEE REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**Ghosia Masjid and Teaching Centre**  
**Trustee's Report and Unaudited Financial Statements**  
**For The Year Ended 31 March 2024**

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The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	8

**Ghosia Masjid and Teaching Centre**  
**Company No. 1143382**  
**For The Year Ended 31 March 2024**

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**Trustees** Mr Mohammed Mahmood  
Mr Ali Shan  
Mr Mohammed Bashir  
Mr Syed Zahid Hussain Shah Bukhari

**Charity Number** 1143382

**Registered Office** Duke of York Street  
Wakefield  
West Yorkshire  
WF1 3PD

**Accountants** UK Tax Accountants  
89 Jacobs Well Lane  
Wakefield  
WF1 3PB

**Ghosia Masjid and Teaching Centre**  
**Company No. 1143382**  
**Trustees Report For The Year Ended 31 March 2024**

---

The trustees present their report and financial statements for the year ended 31<sup>st</sup> March 2024 under the Charities Act 2011, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

**Structure, Governance and Management**

**Organisation**

The board of trustees are satisfied with the performance of the charity during the year and the position at 31<sup>st</sup> March 2024 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

The organisational Structure and how decisions are made

Volunteers: Volunteers help out as and when required.

Trustees meet regularly (the intention is monthly) to discuss and plan objectives and implementation thereof.  
Matters of general concern are raised with all members.

**Objectives and activities**

The charity aims to advance the Islamic religion by providing a mosque with facilities and staff to hold prayers, lectures, visits, and celebrate festivals for members of the public. To provide Islamic education for children. Provide funeral and other services for the local community. Promote cohesion with wider community. Raise and distribute funds to relieve poverty or suffering.

**Legal Status**

The Charity is an unincorporated charity governed by a written constitution adopted by its members.

There are no restrictions in the governing document on the operation of the charity or on its investment powers , other than those imposed by general charity law.

**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- accounting policies and
- observe the methods and principles in the Charities SORP
- estimates that are
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are responsible for safeguarding state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements. financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

-----  
Mr Mohammed Mahmood  
Trustee  
31<sup>st</sup> January 2025

**Ghosia Masjid and Teaching Centre**  
**Company No. 1143382**  
**Independent Examiner's Report**  
**For The Year Ended 31 March 2024**

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I report on the accounts which are set out on the pages 4 to 9

**Respective responsibilities of the Trustees and Examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year.

**It is my responsibility to :-**

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145)(b) of the 2011 Act); and state whether particular matters have come to my attention

**Basis of independent examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is therefore limited.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

Which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act;
- and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met;  
or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
For and on behalf of

UK Tax Chartered Certified Accountants  
89 Jacobs Well Lane  
Wakefield  
WF1 3PB

**Ghosia Masjid and Teaching Centre  
Income and Expenditure Account  
For The Year Ended 31 March 2024**

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	Notes	2024 £	2023 £
<b>TURNOVER</b>		<b>72,865</b>	<b>72,865</b>
<b>GROSS SURPLUS</b>		<b>72,865</b>	<b>72,685</b>
Administrative expenses		(68,878)	(68,878)
Other operating income		-	-
<b>OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR</b>		<b>3,987</b>	<b>3,987</b>

The notes on pages 6 to 7 form part of these financial statements.

**Ghosia Masjid and Teaching Centre**  
**Balance Sheet**  
**As at 31 March 2024**

		2024		2023	
Notes	£	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	3		618,445		618,445
			-----		-----
			<b>618,445</b>		<b>618,445</b>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		69,334		69,334	
		-----		-----	
		<b>69,334</b>		<b>69,334</b>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<b>69,334</b>		<b>69,334</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>687,779</b>		<b>687,779</b>
			-----		-----
<b>NET ASSETS</b>			<b>687,779</b>		<b>687,779</b>
			=====		=====
Income and Expenditure Account			687,779		687,779
			-----		-----
<b>MEMBERS' FUNDS</b>			<b>687,779</b>		<b>687,779</b>
			=====		=====

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Mr Mohammed Mahmood  
Trustee

31<sup>st</sup> January 2025

The notes on pages 6 to 7 form part of these financial statements.

**Ghosia Masjid and Teaching Centre**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2024**

**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0
Plant & Machinery	15

**2. Average Number of Employees**

Average number of employees, including Trustees, during the year was: 3 (2023: 3)

**3. Tangible Assets**

	<b>Land &amp; Property</b>		
	<b>Freehold</b>	<b>Plant &amp; Machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 April 2023	615,000	18,000	633,000
As at 31 March 2024	615,000	18,000	633,000
<b>Depreciation</b>			
As at 1 April 2023	-	14,555	14,555
Provided during the period	-	516	516
As at 31 March 2024	-	15,071	15,071
<b>Net Book Value</b>			
As at 31 March 2024	615,000	2,929	617,929
As at 1 April 2023	615,000	3,445	618,445

**Ghosia Masjid and Teaching Centre**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 31 March 2024**

	2024		2023	
	£	£	£	£
<b>TURNOVER</b>				
Donations and Collections		75,324		69,415
Rental income		5,400		3,450
		-----		-----
		80,724		72,865
<b>GROSS SURPLUS</b>		80,724		72,865
<b>Administrative Expenses</b>				
Wages and salaries	38,963		32,674	
Subcontractor costs	12,200		17,074	
Professional	660		-	
Light and heat	9,847		4,833	
Water rates	2,087		852	
Repairs, renewals and maintenance	3,490		7,951	
Insurance	1,304		1,582	
Printing, postage and stationery	-		358	
Telecommunications and data costs	977		2,650	
Security	-		296	
Depreciation of fixtures and fittings	517		608	
		(70,045)		(68,878)
		10,679		3,987
		-----		-----
<b>OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR</b>		10,679		3,987
		=====		=====

**GHAUSIA MASJID INSTITUTE**

England & Wales - Charity number 1143382

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# Accounts

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**GHOSIA MASJID AND TEACHING CENTRE  
TRUSTEE REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**Ghosia Masjid and Teaching Centre**  
**Trustee's Report and Unaudited Financial Statements**  
**For The Year Ended 31 March 2022**

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**Ghosia Masjid and Teaching Centre**  
**Company No. 1143382**  
**For The Year Ended 31 March 2022**

---

**Trustees** Mr Mohammed Mahmood  
Mr Ali Shan  
Mr Mohammed Bashir  
Mr Syed Zahid Hussain Shah Bukhari

**Charity Number** 1143382

**Registered Office** Duke of York Street  
Wakefield  
West Yorkshire  
WF1 3PD

**Accountants** UK Tax Accountants  
89 Jacobs Well Lane  
Wakefield  
WF1 3PB

**Ghosia Masjid and Teaching Centre**  
**Company No. 1143382**  
**Trustees Report For The Year Ended 31 March 2022**

---

The trustees present their report and financial statements for the year ended 31<sup>st</sup> March 2022 under the Charities Act 2011, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

**Structure, Governance and Management**

**Organisation**

The board of trustees are satisfied with the performance of the charity during the year and the position at 31<sup>st</sup> March 2022 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

The organisational Structure and how decisions are made

Volunteers: Volunteers help out as and when required.

Trustees meet regularly (the intention is monthly) to discuss and plan objectives and implementation thereof.  
Matters of general concern are raised with all members.

**Objectives and activities**

The charity aims to advance the Islamic religion by providing a mosque with facilities and staff to hold prayers, lectures, visits, and celebrate festivals for members of the public. To provide Islamic education for children. Provide funeral and other services for the local community. Promote cohesion with wider community. Raise and distribute funds to relieve poverty or suffering.

**Legal Status**

The Charity is an unincorporated charity governed by a written constitution adopted by its members.

There are no restrictions in the governing document on the operation of the charity or on its investment powers , other than those imposed by general charity law.

**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- accounting policies and
- observe the methods and principles in the Charities SORP
- estimates that are
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are responsible for safeguarding state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements. financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

-----  
Mr Mohammed Mahmood  
Trustee  
24th February 2023

**Ghosia Masjid and Teaching Centre  
Company No. 1143382  
Independent Examiner's Report  
For The Year Ended 31 March 2022**

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I report on the accounts which are set out on the pages 4 to 9

**Respective responsibilities of the Trustees and Examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year.

**It is my responsibility to :-**

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145)5(b) of the 2011 Act); and state whether particular matters have come to my attention

**Basis of independent examiners report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is therefore limited.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

Which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act;
- and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met;
- or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
For and on behalf of

UK Tax Chartered Certified Accountants  
89 Jacobs Well Lane  
Wakefield  
WF1 3PB

**Ghosia Masjid and Teaching Centre  
Income and Expenditure Account  
For The Year Ended 31 March 2022**

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	Notes	2022 £	2021 £
<b>TURNOVER</b>		<b>62,352</b>	<b>37,253</b>
<b>GROSS SURPLUS</b>		<b>62,352</b>	<b>37,253</b>
Administrative expenses		(46,939 )	(32,120 )
Other operating income		4,185	20,482
<b>OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR</b>		<b>19,598</b>	<b>25,615</b>

The notes on pages 6 to 7 form part of these financial statements.

**Ghosia Masjid and Teaching Centre**  
**Balance Sheet**  
**As at 31 March 2022**

	Notes	2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	3		619,053		619,768
			-----		-----
			<b>619,053</b>		<b>619,768</b>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		64,739		44,426	
		-----		-----	
		<b>64,739</b>		<b>44,426</b>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<b>64,739</b>		<b>44,426</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>683,792</b>		<b>664,194</b>
			-----		-----
<b>NET ASSETS</b>			<b>683,792</b>		<b>664,194</b>
			=====		=====
Income and Expenditure Account			683,792		664,194
			-----		-----
<b>MEMBERS' FUNDS</b>			<b>683,792</b>		<b>664,194</b>
			=====		=====

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Mr Mohammed Mahmood  
Trustee

24th February 2023

The notes on pages 6 to 7 form part of these financial statements.

**Ghosia Masjid and Teaching Centre**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2022**

**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0
Plant & Machinery	15

**2. Average Number of Employees**

Average number of employees, including Trustees, during the year was: 4 (2021: 4)

**3. Tangible Assets**

	<b>Land &amp; Property</b>		
	<b>Freehold</b>	<b>Plant &amp; Machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 April 2021	615,000	18,000	633,000
As at 31 March 2022	615,000	18,000	633,000
<b>Depreciation</b>			
As at 1 April 2021	-	13,232	12,232
Provided during the period	-	715	715
As at 31 March 2022	-	13,947	13,947
<b>Net Book Value</b>			
As at 31 March 2022	615,000	4,053	619,053
As at 1 April 2021	615,000	4,768	619,768

**Jamia Masjid Swafia**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 31 March 2022**

	2022		2021	
	£	£	£	£
<b>TURNOVER</b>				
Donations and Collections		58,752		33,653
Rental income		3,600		3,600
		-----		-----
		62,352		37,253
<b>GROSS SURPLUS</b>		<b>62,352</b>		<b>37,253</b>
<b>Administrative Expenses</b>				
Wages and salaries	19,010		19,720	
Subcontractor costs	18,251		4,040	
Health and safety costs	166		185	
Rates	2,366		600	
Light and heat	2,932		4,356	
Water rates	733		321	
Repairs, renewals and maintenance	1,335		844	
Insurance	953		961	
Printing, postage and stationery	90		252	
Telecommunications and data costs	389		-	
Depreciation of fixtures and fittings	715		842	
		(46,939 )		(32,120 )
		-----		-----
<b>Other Operating Income</b>				
Job retention scheme income	4,185		9,657	
Other coronavirus grant income	-		10,825	
		4,185		20,482
		-----		-----
<b>OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR</b>		<b>19,598</b>		<b>25,615</b>
		=====		=====

**GHAUSIA MASJID INSTITUTE**

England & Wales - Charity number 1143382

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# Accounts

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**GHOSIA MASJID AND TEACHING CENTRE  
DIRECTORS' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**Ghosia Masjid and Teaching Centre  
Directors' Report and Unaudited Financial Statements  
For The Year Ended 31 March 2021**

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The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	9

**Ghosia Masjid and Teaching Centre  
Company Information  
For The Year Ended 31 March 2021**

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**Directors** Mr Mohammed Mahmood  
Mr Ali Shan  
Mr Mohammed Bashir  
Mr Syed Zahid Hussain Shah Bukhari

**Company Number** 1143382

**Registered Office** Duke of York Street  
Wakefield  
WF1 3PD

**Accountants** UK Tax Accountants  
89 Jacobs Well Lane  
Wakefield  
WF1 3PB

**Ghosia Masjid and Teaching Centre**  
**Company No. 1143382**  
**Directors' Report For The Year Ended 31 March 2021**

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The directors present their report and the financial statements for the year ended 31 March 2021.

**Statement of Directors' Responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Directors**

The directors who held office during the year were as follows:

Mr Mohammed Mahmood  
Mr Ali Shan  
Mr Mohammed Bashir  
Mr Syed Zahid Hussain Shah Bukhari

**Small Company Rules**

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

On behalf of the board

-----  
**Mr Mohammed Mahmood**

Director

1st March 2022

**Ghosia Masjid and Teaching Centre  
Accountants' Report  
For The Year Ended 31 March 2021**

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**Report to the directors on the preparation of the unaudited statutory accounts of Ghosia Masjid and Teaching Centre For The Year Ended 31 March 2021**

To assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Ghosia Masjid and Teaching Centre which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of Ghosia Masjid and Teaching Centre, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Ghosia Masjid and Teaching Centre and state those matters that we have agreed to state to the directors of Ghosia Masjid and Teaching Centre, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at [http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Ghosia Masjid and Teaching Centre and its directors as a body for our work or for this report.

It is your duty to ensure that Ghosia Masjid and Teaching Centre has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Ghosia Masjid and Teaching Centre. You consider that Ghosia Masjid and Teaching Centre is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Ghosia Masjid and Teaching Centre. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

-----

1st March 2022

UK Tax Accountants  
89 Jacobs Well Lane  
Wakefield  
WF1 3PB

**Ghosia Masjid and Teaching Centre  
Income and Expenditure Account  
For The Year Ended 31 March 2021**

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	Notes	2021 £	2020 £
<b>TURNOVER</b>		37,253	52,722
<b>GROSS SURPLUS</b>		37,253	52,722
Administrative expenses		(32,120)	(86,246)
Other operating income		20,482	-
<b>OPERATING SURPLUS/(DEFICIT) AND SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>		25,615	(33,524)

The notes on pages 7 to 8 form part of these financial statements.

**Ghosia Masjid and Teaching Centre**  
**Balance Sheet**  
**As at 31 March 2021**

		2021		2020	
Notes	£	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	3		619,768		620,610
			619,768		620,610
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		44,426		17,969	
		44,426		17,969	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			44,426		17,969
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			664,194		638,579
<b>NET ASSETS</b>			664,194		638,579
Income and Expenditure Account			664,194		638,579
<b>MEMBERS' FUNDS</b>			664,194		638,579

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

-----  
**Mr Mohammed Mahmood**

Director

1st March 2022

The notes on pages 7 to 8 form part of these financial statements.

**Ghosia Masjid and Teaching Centre**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2021**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0
Plant & Machinery	15
Fixtures & Fittings	15

**2. Average Number of Employees**

Average number of employees, including directors, during the year was: 4 (2020: 3)

**3. Tangible Assets**

	<b>Land &amp; Property</b>		
	<b>Freehold</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 April 2020	615,000	18,000	633,000
As at 31 March 2021	615,000	18,000	633,000
<b>Depreciation</b>			
As at 1 April 2020	-	12,390	12,390
Provided during the period	-	842	842
As at 31 March 2021	-	13,232	13,232
<b>Net Book Value</b>			
As at 31 March 2021	615,000	4,768	619,768
As at 1 April 2020	615,000	5,610	620,610

**4. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Ghosia Masjid and Teaching Centre**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2021**

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**5. General Information**

Ghosia Masjid and Teaching Centre is a private company, limited by guarantee, incorporated in England & Wales, registered number 1143382. The registered office is Duke of York Street, Wakefield, WF1 3PD.

**Ghosia Masjid and Teaching Centre**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 31 March 2021**

	2021		2020	
	£	£	£	£
<b>TURNOVER</b>				
Donations and Collections		33,653		49,122
Rental income		3,600		3,600
		37,253		52,722
<b>GROSS SURPLUS</b>		37,253		52,722
<b>Administrative Expenses</b>				
Wages and salaries	19,720		19,720	
Subcontractor costs	4,040		13,815	
Health and safety costs	185		150	
Rates	600		-	
Light and heat	4,356		4,390	
Water rates	321		935	
Repairs, renewals and maintenance	844		44,073	
Insurance	961		1,188	
Printing, postage and stationery	252		-	
Legal fees	-		750	
Professional fees	-		234	
Depreciation of fixtures and fittings	842		990	
Equipment expensed	(1)		1	
		(32,120)		(86,246)
<b>Other Operating Income</b>				
Job retention scheme income	9,657		-	
Other coronavirus grant income	10,825		-	
		20,482		-
<b>OPERATING SURPLUS/(DEFICIT) AND SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>		25,615		(33,524)