

Charity number: 1163170

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**Ashrafia Mosque Trust**

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**TRUSTEES REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30/06/2023**

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**Prepared By:**  
Limbada Assocaites Ltd  
Accountants  
10 St. Georges Street  
Bolton  
Lancashire  
BL1 2EN

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**Ashrafia Mosque Trust**

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**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30/06/2023**

**TRUSTEES**

Dawood Suleman Badat  
Mohamed Hanif Rawat  
Rashid Ahmed Salloo

**SECRETARY**

Dawood Suleman Badat

**REGISTERED OFFICE**

56 - 58 Gibraltar Street  
Bolton  
Lancashire  
BL3 5ED

**CHARITY NUMBER**

1163170

**BANKERS**

HSBC, Barclays

**ACCOUNTANTS**

Limbada Assocaites Ltd  
Accountants  
10 St. Georges Street  
Bolton  
Lancashire  
BL1 2EN

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**Ashrafia Mosque Trust**

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**ACCOUNTS  
FOR THE YEAR ENDED 30/06/2023**

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**FOR THE YEAR ENDED 30/06/2023  
TRUSTEES' REPORT**

The trustees present their report and accounts for the year ended 30/06/2023

**PRINCIPAL ACTIVITIES**

The principal activity of the charity in the year under review was to advance the religion of Islam in accordance with the Sunni, Hanafi belief by such means as the trustees think fit.

**STRUCTURE GOVERNANCE AND MANAGEMENT**

**GOVERNING DOCUMENT**

The charity started its operations in 1990 and is constituted under a 2015 Trust Deed and registered with The Charity Commissioners under charity number 1163170.

**RISK MANAGEMENT**

The current account funds are held with a leading bank to minimise disruption to activities and reduce risk.

**COMMITTEE STRUCTURE**

The Committees are:

- fund raising committee
- madrassah committee
- management committee
- maintenance committee

All the above Committees meet on several occasions in the year and their proceedings are formally minuted and reported to the board.

**OBJECTIVES AND ACTIVITIES**

The objectives of the charity are to advance the religion of Islam in accordance with the Sunni, Hanafi belief by such means as the trustees think fit including by:

- a) the provision of a building (mosque) for the five-times daily congregational prayer;
- b) the provision of Islamic education for Muslim children and adults;
- c) promoting good community relations between persons of different racial and faith groups;
- d) raising awareness and understanding of Islamic beliefs and practices;
- e) raising funds for charitable purposes such as poverty relief, natural disasters, famine, and for the Royal Bolton hospital.

**ACHIEVEMENTS AND PERFORMANCE**

The charity is run by trustees, volunteers and paid staff.

The charity has gone about their work for a few years by providing Islamic education, prayer facilities and relief work and a few years ago embarked on the construction of a completely new mosque on the existing site by demolishing the old building. The new building was opened for use on the 8th of April 2021.

**TRUSTEES' RESPONSIBILITIES**

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year that gives a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

- a) select suitable accounting policies and apply them consistently

**FOR THE YEAR ENDED 30/06/2023  
TRUSTEES' REPORT**

- b) observe the methods and principles in the Charities SORP
- c) make judgements and estimates that are reasonably prudent
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- e) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud

and other irregularities.

**Auditors / Independent Examiners**

Under Charity Law it is not a requirement for the accounts to be audited and as such the accounts have not been audited but they have been independently examined by Limbada Associates Limited.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 15/04/2025

Dawood Suleman Badat

Trustee



**INDEPENDENT EXAMINER'S STATEMENT**

**FOR THE YEAR ENDED 30/06/2023**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ASHRAFIA MOSQUE TRUST**

I report on the accounts of the company for the year ended 30/06/2023 .

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income has not exceeded £250,000.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, 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 STATEMENT**

My examination was carried out in accordance with 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

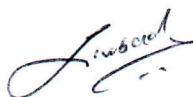
**INDEPENDENT EXAMINERS STATEMENT**

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

1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date:

Limbada Assocaites Ltd  
Accountants  
10 St. Georges Street  
Bolton  
Lancashire  
BL1 2EN



# Ashrafia Mosque Trust

## Statement of Financial Activities for the year ended 30/06/2023

	Unrestric ted funds	Restrict ed funds	2023 Total	2022 Total
	£	£	£	£
<b>Income</b>				
Income from generated funds				
Income from charitable activities	217,819	62	217,881	118,829
<b>Total Income and endowments</b>	<b>217,819</b>	<b>62</b>	<b>217,881</b>	<b>118,829</b>
<b>Expenses</b>				
Costs of generating funds				
Expenditure on Charitable activities	49,815	62	49,877	54,827
<b>Total Expenses</b>	<b>49,815</b>	<b>62</b>	<b>49,877</b>	<b>54,827</b>
<b>Net gains on investments</b>				
<b>Net Income</b>	<b>168,004</b>	<b>-</b>	<b>168,004</b>	<b>64,002</b>
<b>Gains/(losses) on revaluation of fixed assests</b>				
<b>Net movement in funds:</b>				
<b>Net income for the year</b>	<b>168,004</b>	<b>-</b>	<b>168,004</b>	<b>64,002</b>
Total funds brought forward	2,681,748	33,169	2,714,917	2,650,915
<b>Net funds carried forward</b>	<b>2,849,752</b>	<b>33,169</b>	<b>2,882,921</b>	<b>2,714,917</b>

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

**Ashrafia Mosque Trust**

**BALANCE SHEET AT 30/06/2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	3	2,774,508	2,766,268
<b>CURRENT ASSETS</b>			
Debtors (amounts falling due within one year)	4	-	8,002
Cash at bank and in hand		<u>125,214</u>	<u>103,647</u>
		125,214	111,649
<b>CREDITORS: Amounts falling due within one year</b>	5	<u>16,800</u>	<u>163,000</u>
<b>NET CURRENT ASSETS / (LIABILITIES)</b>		<u>108,414</u>	<u>(51,351)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,882,922</u>	<u>2,714,917</u>
<b>CAPITAL AND RESERVES</b>			
<b>Unrestricted funds</b>	6		
General fund		2,849,753	2,681,748
<b>Restricted funds</b>	7	<u>33,169</u>	<u>33,169</u>
		<u>2,882,922</u>	<u>2,717,917</u>

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

Approved by the board of trustees on 15/04/2025 and signed on their behalf by



Trustee



**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30/06/2023**

**1. ACCOUNTING POLICIES**

**1a. Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**1b. Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**1c. Allocation And Apportionment Of Costs**

All costs relate to the single activity of the charitable company and are recognised accordingly.

**1d. Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

**1e. Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and Fittings reducing balance 15%

**2. DIRECTORS AND EMPLOYEES**

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:

	2023	2022
	£	£
Wages and salaries	14,034	11,708
	<u>14,034</u>	<u>11,708</u>

**3. TANGIBLE FIXED ASSETS**

	Land And Buildings	Fixtures and Fittings	Total
	£	£	£
<b>Cost</b>			
At 01/07/2022	2,717,208	62,532	2,779,740
Additions	-	18,356	18,356
At 30/06/2023	<u>2,717,208</u>	<u>80,888</u>	<u>2,798,096</u>
<b>Depreciation</b>			
At 01/07/2022	-	13,472	13,472
For the year	-	10,116	10,116
At 30/06/2023	<u>-</u>	<u>23,588</u>	<u>23,588</u>
<b>Net Book Amounts</b>			
At 30/06/2023	<u>2,717,208</u>	<u>57,300</u>	<u>2,774,508</u>
At 30/06/2022	<u>2,717,208</u>	<u>49,060</u>	<u>2,766,268</u>

# Ashrafia Mosque Trust

## 4. DEBTORS

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	-	8,002
	<u>-</u>	<u>8,002</u>

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

	2023	2022
	£	£
Bank loans and overdrafts	16,000	162,200
Other creditors	800	800
	<u>16,800</u>	<u>163,000</u>

## 6. UNRESTRICTED FUNDS

	Brought forward	Incoming resource s	Outgoing resource s	Transfers	Carried forward
	£	£	£	£	£
General fund	2,681,748	217,820	(49,815)	-	2,849,753
	<u>2,681,748</u>	<u>217,820</u>	<u>(49,815)</u>	<u>-</u>	<u>2,849,753</u>

## 7. RESTRICTED FUNDS

	Brought forward	Incoming resource s	Outgoing resource s	Transfers	Carried forward
	£	£	£	£	£
Sadka	33,169	62	(62)	-	33,169
	<u>33,169</u>	<u>62</u>	<u>(62)</u>	<u>-</u>	<u>33,169</u>

## Expenses By Charitable Activity for the year ended 30/06/2023

2023	2022
£	£
49,877	54,827
<u>49,877</u>	<u>54,827</u>

# Ashrafia Mosque Trust

## Incoming Resources for the year ended 30/06/2023

	2023	2022
	£	£
<b>Incoming resources</b>		
<b>Incoming resources from generated funds</b>		
<b>Charitable Activities</b>		
Ramadan Donations	2,190	4,298
General Donations	13,449	14,454
New Masjid Donations	153,355	46,345
Rent Received	20,160	16,700
Jummah Donations	22,205	28,376
Gift Aid	6,000	7,893
Interest Received	62	109
Madressa Fees	-	579
Sisters Courses Fees	-	75
Funeral Expenses	200	-
Nikah Receipts	260	-
	<u>217,881</u>	<u>118,829</u>
	<u>217,881</u>	<u>118,829</u>
	<u>217,881</u>	<u>118,829</u>

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**Ashrafia Mosque Trust**

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**Expenses  
for the year ended 30/06/2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Expenses</b>		
<b>Costs of generating funds</b>		
<b>Charitable Activities</b>		
Rates	1,718	2,836
Heat and light	13,394	12,295
General wages	14,034	11,708
Equipment rental	419	409
Insurance	3,807	5,224
Printing	1,147	1,447
Telephone and broadband	1,090	1,077
Website Costs	-	47
Repairs and renewals	1,085	10,790
Licences	300	300
Bank charges	82	35
Other interest	62	47
Sundry expenses	2,623	751
Depreciation of fixtures and fittings	10,116	7,861
	<u>49,877</u>	<u>54,827</u>
	<u>49,877</u>	<u>54,827</u>