

**Ghausia Centre**

**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2021**

Charity Assist Accountants Ltd

Certified Public Accountants and Charity Independent Examiners

Unit 27 Batley Enterprise Centre

513 Bradford Road Batley West Yorkshire

WF17 8LL

**Ghausia Centre**

**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2021**

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## **Ghausia Centre**

### **Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2021**

#### **Basic information**

##### **Address**

Ghausia Centre

21-27 Warren Street Mosque

Dewsbury

WF12 9LU

##### **Bank**

Lloyds Bank

75 Commercial Street

Batley

WF17 5EQ

##### **Accountants**

Charity Assist Accountants Ltd

Unit 27 Batley Enterprise Centre

Batley

WF17 8LL

##### **Charity registration number**

1179035

## **Ghausia Centre**

### **Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2021**



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

## **Trustees' annual report for the period**

**From:** 01.04.2020

**To:** 31.03.2021

**Charity name:** Ghausia Centre

**Charity registration number:** 1179035

## **Objectives and activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The objects and aims of the charity are by such means that are charitable to advance the faith of Islam in particular but not exclusively by:</p> <ol style="list-style-type: none"><li>I. The establishment of a mosque and educational centre for men, women and children in Dewsbury.</li><li>II. The propagation of Islam according to the Quran and the Sunnah.</li><li>III. The holding of religious festivals.</li><li>IV. The collection and holding of zakat and its disbursement.</li><li>V. Co-operation and liaison with other organisations pursuing similar aims and objects.</li><li>VI. Building bridges between people and communities of different ethical and religious backgrounds.</li></ol>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none"><li>• Provides advocacy / advice / information</li><li>• Provides buildings / facilities / open space</li><li>• Provides services</li><li>• Makes grants to individuals</li><li>• Makes grants to organisations</li></ul>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>Charity commission requires the trustees of a charity to:</p> <ul style="list-style-type: none"><li>• Select suitable accounting policies, apply them consistently;</li><li>• Make judgement and estimates that are reasonable and prudent;</li><li>• prepare the financial statements on the going concern basis unless there is a reason to believe that the</li></ul>

## **Ghausia Centre**

### **Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2021**

		<p>Association will not continue for the foreseeable future.</p> <p>The Trustees are responsible for the keeping of proper accounting records, which 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 Charity Act 2011. They are also responsible for safeguarding the assets of the association and hence to take reasonable steps for the prevention and detection of fraud and other irregularities.</p>
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### **Achievements and performance**

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The charity has started working towards achieving the objects set in the governing document of advancing the religion of Islam.</p> <p>Building work extension progressed during the year.</p>
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### **Financial review**

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity holds £5,000 in reserve in case for an emergency expense and to cover running costs.
Amount of reserves held	Para 1.22	£5,000

## Ghausia Centre

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2021

#### Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, <a href="#">trust deed</a> , <a href="#">memorandum and articles of association</a> etc	Para 1.25	CIO - Association Registered 03 Jul 2018
How is the charity constituted? <a href="#">for example limited company</a> , <a href="#">unincorporated association</a> , <a href="#">CIO</a>	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<ol style="list-style-type: none"><li>1) The vacancies arising may be filled by the decision of the members at the annual general meeting;</li><li>2) The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed, or as an additional charity trustee, provided that the limit specified of charity trustees would not as a result be exceeded;</li></ol>

## Ghausia Centre

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2021

#### Reference and administrative details

Charity name	Ghausia Centre
Other name the charity uses	Jamia Masjid Ghausia
Registered charity number	1179035
Charity's principal address	21-29 Warren Street Dewsbury WF12 9LU

	Trustee name	Office (if any)
1	Liaquat Ali	
2	Mahmood Hussain	
3	Khalid Hussain	
4	Ahtbar Khaliq	
5	Yusuf Ismail Patel	
6	Mohammed Salim	
7	Abdul Rehman	
8	Mohammed Amin Suleman	

#### Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	A Khaliq	
Full name(s)	AHTBAR KHALIQ	
Position (eg Secretary, Chair, etc)		
Date	15-6-2021	

**Ghausia Centre**

**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2021**



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

**Independent examiner's report on  
the accounts**

**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Ghausia Centre

**On accounts for the year  
ended**

31<sup>st</sup> March 2021

**Charity no  
(if any)**

1179035

**Set out on pages**

10 – 11

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period **01 / 04 / 2020** to **31 / 03 / 2021**

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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



**Ghausia Centre**

**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2021**

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting 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.

Signed:

A. Q. Khan.

Date:

24.6.21

Name:

Mr Abdul Qadeer Khan

Relevant professional qualification(s) or body (if any):


FMAAT FCPA

Address:

Charity Assist Accountants Ltd  
Unit 27 Batley Enterprise Centre  
Batley W. Yorks WF17 8LL


## Ghausia Centre

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2021

 <b>CHARITY COMMISSION</b> FOR ENGLAND AND WALES	Charity Name Ghausia centre				Charity No (if any)	1179035	
	Annual accounts for the period						
	Period start date		01/04/2020	To	Period end date	31/03/2021	
<b>Section A Statement of financial activities</b>							
Recommended categories by activity		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds (restated)
			£	£	£	£	£
Incoming resources (Note 3)			F01	F02	F03	F04	F05
Income and endowments from:							
Donations and legacies	S01		68,843	172,826	-	241,669	121,819
Charitable activities	S02		28,598	-	-	28,598	-
Other trading activities	S03		-	-	-	-	-
Investments	S04		92	-		92	177
Separate material item of income	S05		-	-	-	-	-
Other	S06		-	-	-	-	-
<b>Total</b>	S07		97,533	172,826	-	270,359	121,996
Resources expended (Note 6)							
Expenditure on:							
Raising funds	S08		-	-	-	-	-
Charitable activities	S09		59,374	222,213	-	281,587	131,146
Separate material item of expense	S10		-	-	-	-	-
Other	S11		-	-	-	-	-
<b>Total</b>	S12		59,374	222,213	-	281,587	131,146
Net income/(expenditure) before investment gains/(losses)	S13		38,159	- 49,387	-	- 11,228	- 9,150
Net gains/(losses) on investments	S14		-	-	-	-	-
Net income/(expenditure)	S15		38,159	- 49,387	-	- 11,228	- 9,150
Extraordinary items	S16		-	-	-	-	-
Transfers between funds	S17		-	-	-	-	-
Other recognised gains/(losses):							
Gains and losses on revaluation of fixed assets for the charity's own use	S18		-	-	-	-	-
Other gains/(losses)	S19		-	-	-	-	-
Net movement in funds	S20		38,159	- 49,387	-	- 11,228	- 9,150
Reconciliation of funds:							
Total funds brought forward	S21		758,118	353,263	-	1,111,381	1,120,531
Total funds carried forward	S22		796,277	303,876	-	1,100,153	1,111,381

# Ghausia Centre

## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2021

Section B		Balance sheet					
 CHARITY COMMISSION FOR ENGLAND AND WALES		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year (restated)
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets (Note 15)	B01	-	-	-	-	-	-
Tangible assets (Note 14)	B02	750,000	-	-	750,000	750,000	
Heritage assets (Note 16)	B03	-	-	-	-	-	
Investments (Note 17)	B04	-	-	-	-	-	
<b>Total fixed assets</b>	B05	750,000	-	-	750,000	750,000	
<b>Current assets</b>							
Stocks (Note 18)	B06	-	-	-	-	-	
Debtors (Note 19)	B07	14,000	-	-	14,000	-	
Investments (Note 17.4)	B08	-	-	-	-	-	
Cash at bank and in hand (Note 24)	B09	34,966	303,876	-	338,842	361,381	
<b>Total current assets</b>	B10	48,966	303,876	-	352,842	361,381	
<b>Creditors: amounts falling due within one year (Note 20)</b>	B11	2,689	-	-	2,689	-	
<b>Net current assets/(liabilities)</b>	B12	46,277	303,876	-	350,153	361,381	
<b>Total assets less current liabilities</b>	B13	796,277	303,876	-	1,100,153	1,111,381	
<b>Creditors: amounts falling due after one year (Note 20)</b>	B14	-	-	-	-	-	
<b>Provisions for liabilities</b>	B15	-	-	-	-	-	
<b>Total net assets or liabilities</b>	B16	796,277	303,876	-	1,100,153	1,111,381	
<b>Funds of the Charity</b>							
Endowment funds (Note 27)	B17	-	-	-	-	-	
Restricted income funds (Note 27)	B18	-	303,876	-	303,876	353,263	
Unrestricted funds	B19	796,277	-	-	796,277	758,118	
Revaluation reserve	B20	-	-	-	-	-	
<b>Total funds</b>	B21	796,277	303,876	-	1,100,153	1,111,381	
Signed by one or two trustees on behalf of all the trustees		Signature		Print Name		Date of approval dd/mm/yyyy	
		A K Chahy		AHTBAR KROHAR		15-6-21	

## Ghausia Centre

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2021

Section C		Notes to the accounts				(cont)	
<b>Note 3</b>		<b>Analysis of income</b>					
			Unrestrict ed funds	Restricted income funds	Endowmen t funds	Total funds	Prior year
	<b>Analysis</b>					£	£
<b>Donations and legacies:</b>	Donations and gifts	32,730	143,969	-	176,699	116,081	
	Gift Aid	36,113	-	-	36,113	5,738	
	Legacies	-	-	-	-	-	
	General grants provided by government/other charities	-	28,857	-	28,857	-	
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-	
	Other	-	-	-	-	-	
	<b>Total</b>	68,843	172,826	-	241,669	121,819	
<b>Charitable activities:</b>	Fees	28,283	-	-	28,283	-	
	Book sale	135	-	-	135	-	
	Radio sale	180	-	-	180	-	
	Other	-	-	-	-	-	
	<b>Total</b>	28,598	-	-	28,598	-	
<b>Income from investments:</b>	Interest income	92	-	-	92	177	
	Dividend income	-	-	-	-	-	
	Rental and leasing income	-	-	-	-	-	
	Other	-	-	-	-	-	
	<b>Total</b>	92	-	-	92	177	
<b>TOTAL INCOME</b>		97,533	172,826	-	270,359	121,996	

## Ghausia Centre

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2021

Section C	Notes to the accounts				(cont)	
Note 6	Analysis of expenditure					
		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
	Analysis				£	£
Expenditure on charitable activities	Adminstration cost	-	-	-	-	490
	Accountancy fees	1,275	-	-	1,275	475
	Annual return	200	-	-	200	
	Building work	-	193,356	-	193,356	80,517
	Commission pay	3,270	-	-	3,270	
	Governance	870	-	-	870	100
	Imams expenses	2,327	-	-	2,327	
	Insurance	1,179	-	-	1,179	
	Internet	114	-	-	114	113
	License	300	-	-	300	
	Light and heat	3,356	-	-	3,356	5,058
	Madrassah expenses	3,690	-	-	3,690	
	Masjid PPE	1,359	-	-	1,359	
	Refreshments	400	-	-	400	
	Telephone	441	-	-	441	294
	Wages and PAYE	38,936	28,857	-	67,793	41,665
	Waste disposal	210	-	-	210	
	Water	832	-	-	832	2,434
	Web development services	615	-	-	615	
	Total expenditure on charitable activities	59,374	222,213	-	281,587	131,146
TOTAL EXPENDITURE		59,374	222,213	-	281,587	131,146

## Ghausia Centre

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2021

Section C		Notes to the accounts				(cont)
Note 14		Tangible fixed assets				
Please complete this note if the charity has any tangible fixed assets						
14.1 Cost or valuation						
	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total	
	£	£	£	£	£	
At the beginning of the year	556,644	-	-	-	556,644	
Additions	193,356	-	-	-	193,356	
Revaluations	-	-	-	-	-	
Disposals	-	-	-	-	-	
Transfers *	-	-	-	-	-	
At end of the year	750,000	-	-	-	750,000	
14.2 Depreciation and impairments						
**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	-	-	
14.3 Net book value						
Net book value at the beginning of the year	556,644	-	-	-	556,644	
Net book value at the end of the year	750,000	-	-	-	750,000	

**Ghausia Centre**

**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2021**

Section C		Notes to the accounts		(cont)	
Note 19		Debtors and prepayments			
Please complete this note if the charity has any debtors or prepayments.					
19.1	Analysis of debtors			This year	Last year
				£	£
				-	-
	Trade debtors			14,000.0	-
	Prepayments and accrued income			-	-
	Other debtors			14,000.0	-

Section C		Notes to the accounts		(cont)	
Note 20		Creditors and accruals			
Please complete this note if the charity has any creditors or accruals.					
20.1 Analysis of creditors					
		Amounts falling due within one year		Amounts falling due after more than one year	
		This year	Last year	This year	Last year
		£	£	£	£
Accruals for grants payable		-	-	-	-
Bank loans and overdrafts		-	-	-	-
Trade creditors		2,689	-	-	-
Payments received on account for contracts or performance-related grants		-	-	-	-
Accruals and deferred income		-	-	-	-
Taxation and social security		-	-	-	-
Other creditors		-	-	-	-
Total		2,689	-	-	-

## Ghausia Centre

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2021

Section C		Notes to the accounts		(cont)	
<b>Note 24</b>		<b>Cash at bank and in hand</b>			
				<b>This year</b>	<b>Last year</b>
				<b>£</b>	<b>£</b>
Short term cash investments (less than 3 months maturity date)				-	-
Short term deposits				-	-
Cash in hand				100	600
Lloyds bank instant				295,199	353,263
Lloyds treasurer's account				43,544	7,518
<b>Total</b>				<b>338,843</b>	<b>361,381</b>

Section C	Notes to the accounts		(cont)					
Note 27 Charity funds								
27.1 Details of material funds held and movements during the CURRENT reporting period								
Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.								
* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds								
	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
Fund names			£	£	£	£	£	£
Building work	R	Extension wok on the building	353,263	143,969	- 193,356	-	-	303,876
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			353,263	143,969	- 193,356	-	-	303,876