

Ghausia Centre

Income and Expenditure Accounts for the year ended 31st March 2022

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 31st March 2022

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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

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**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' annual report for the period

From: 01.04.2021

To: 31.03.2022

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">I. The establishment of a mosque and educational centre for men, women and children in Dewsbury.II. The propagation of Islam according to the Quran and the Sunnah.III. The holding of religious festivals.IV. The collection and holding of zakat and its disbursement.V. Co-operation and liaison with other organisations pursuing similar aims and objects.VI. Building bridges between people and communities of different ethical and religious backgrounds. |
| 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">• Provides advocacy / advice / information• Provides buildings / facilities / open space• Provides services• Makes grants to individuals• Makes grants to organisations |
| 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">• Select suitable accounting policies, apply them consistently;• Make judgement and estimates that are reasonable and prudent;• prepare the financial statements on the going concern basis unless there is a reason to believe that the |

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| | | |
|--|--|---|
| | | <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> |
|--|--|---|

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 | The charity has started working towards achieving the objects set in the governing document of advancing the religion of Islam. Building work extension progressed during the year. |
|---|-----------|---|

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 |

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Structure, governance and management

| | | |
|--|-----------|---|
| Description of charity's trusts: | | |
| Type of governing document: for example, trust deed , memorandum and articles of association etc | Para 1.25 | CIO - Association Registered 03 Jul 2018 |
| How is the charity constituted? for example limited company , unincorporated association , CIO | 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">1) The vacancies arising may be filled by the decision of the members at the annual general meeting;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; |

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Reference and administrative details

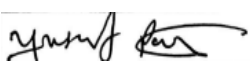
| | |
|-----------------------------|---|
| Charity name | Ghausia Centre |
| Other name the charity uses | Jamia Masjid Ghausia |
| Registered charity number | 1179035 |
| Charity's principal address | 21-29 Warren Street Dewsbury WF12 9LU |

| | Trustee name | Office (if any) |
|---|-----------------------|-----------------|
| 1 | Liaquat Ali | |
| 2 | Mahmood Hussain | |
| 3 | Ahtbar Khaliq | |
| 4 | Yusuf Ismail Patel | |
| 5 | Mohammed Salim | |
| 6 | Abdul Rehman | |
| 7 | 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) |  | |
| Full name(s) | Yusuf Ismail Patel | |
| Position (eg Secretary, Chair, etc) | Trustee | |
| Date | 10.07.2022 | |

Ghausia Centre

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**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**

31st March 2022

**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 / 2021** to **31 / 03 / 2022**

**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.

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Income and Expenditure Accounts for the year ended 31st March 2022

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 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: 05.07.2022

Name: Abdul Qudeir Khan

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

FMAAT
FMCPA


Address: Unit 27 Batley Enterprise Centre

513 Bradford Road

Batley, WF17 8LL


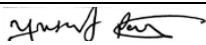
Ghausia Centre

Income and Expenditure Accounts for the year ended 31st March 2022

| | | | | | | | |
|--|--------------------------------|----------------|-----------------------|-------------------------------|------------------------|-------------|-----------------------------------|
|  CHARITY COMMISSION FOR ENGLAND AND WALES | Charity Name Ghausia centre | | | | Charity No (if any) | 1179035 | |
| | Annual accounts for the period | | | | | | |
| | Period start date | | 01/04/2021 | To | Period end date | 31/03/2022 | |
| | | | | | | | |
| Section A Statement of financial activities | | | | | | | |
| 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 | | 84,423 | 114,174 | - | 198,597 | 241,669 |
| Charitable activities | S02 | | 12,463 | - | - | 12,463 | 28,598 |
| Other trading activities | S03 | | - | - | - | - | - |
| Investments | S04 | | 29 | - | | 29 | 93 |
| Separate material item of income | S05 | | - | - | - | - | - |
| Other | S06 | | - | - | - | - | - |
| Total | S07 | | 96,915 | 114,174 | - | 211,089 | 270,360 |
| Resources expended (Note 6) | | | | | | | |
| Expenditure on: | | | | | | | |
| Raising funds | S08 | | 9 | - | - | 9 | - |
| Charitable activities | S09 | | 82,804 | 151,937 | - | 234,741 | 281,587 |
| Separate material item of expense | S10 | | 735 | - | - | 735 | - |
| Other | S11 | | - | - | - | - | - |
| Total | S12 | | 83,548 | 151,937 | - | 235,485 | 281,587 |
| | | | | | | | |
| Net income/(expenditure) before investment gains/(losses) | S13 | | 13,367 | - 37,763 | - | - 24,396 | - 11,227 |
| Net gains/(losses) on investments | S14 | | - | - | - | - | - |
| Net income/(expenditure) | S15 | | 13,367 | - 37,763 | - | - 24,396 | - 11,227 |
| 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 | | 13,367 | - 37,763 | - | - 24,396 | - 11,227 |
| | | | | | | | |
| Reconciliation of funds: | | | | | | | |
| Total funds brought forward | S21 | | 796,277 | 303,876 | - | 1,100,153 | 1,111,380 |
| Total funds carried forward | S22 | | 809,644 | 266,113 | - | 1,075,757 | 1,100,153 |

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| 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) |
| | | £ | £ | £ | £ | £ |
| Fixed assets | | F01 | F02 | F03 | F04 | F05 |
| Intangible assets (Note 15) | B01 | - | - | - | - | - |
| Tangible assets (Note 14) | B02 | 756,615 | - | - | 756,615 | 750,000 |
| Heritage assets (Note 16) | B03 | - | - | - | - | - |
| Investments (Note 17) | B04 | - | - | - | - | - |
| Total fixed assets | B05 | 756,615 | - | - | 756,615 | 750,000 |
| Current assets | | | | | | |
| Stocks (Note 18) | B06 | - | - | - | - | - |
| Debtors (Note 19) | B07 | 15,000 | - | - | 15,000 | 14,000 |
| Investments (Note 17.4) | B08 | - | - | - | - | - |
| Cash at bank and in hand (Note 24) | B09 | 42,572 | 266,113 | - | 308,685 | 338,842 |
| Total current assets | B10 | 57,572 | 266,113 | - | 323,685 | 352,842 |
| Creditors: amounts falling due within one year (Note 20) | B11 | 4,543 | - | - | 4,543 | 2,689 |
| Net current assets/(liabilities) | B12 | 53,029 | 266,113 | - | 319,142 | 350,153 |
| Total assets less current liabilities | B13 | 809,644 | 266,113 | - | 1,075,757 | 1,100,153 |
| Creditors: amounts falling due after one year (Note 20) | B14 | - | - | - | - | - |
| Provisions for liabilities | B15 | - | - | - | - | - |
| Total net assets or liabilities | B16 | 809,644 | 266,113 | - | 1,075,757 | 1,100,153 |
| Funds of the Charity | | | | | | |
| Endowment funds (Note 27) | B17 | - | - | - | - | - |
| Restricted income funds (Note 27) | B18 | - | 266,113 | - | 266,113 | 303,876 |
| Unrestricted funds | B19 | 809,644 | - | - | 809,644 | 796,277 |
| Revaluation reserve | B20 | - | - | - | - | - |
| Total funds | B21 | 809,644 | 266,113 | - | 1,075,757 | 1,100,153 |
| Signed by one or two trustees on behalf of all the trustees | Signature | | Print Name | | Date of approval dd/mm/yyyy | |
| |  | | Yusuf Ismail Patel | | 10.07.2022 | |
| | | | | | | |

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Section C

Notes to the accounts

| Note 3 | | Analysis of income | | | | |
|---------------------------------|--|--------------------|-------------------------|-----------------|-------------|------------|
| | | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year |
| | Analysis | | | | £ | £ |
| Donations and legacies: | Donations and gifts | 57,673 | 114,174 | - | 171,847 | 176,699 |
| | Gift Aid | 26,750 | - | - | 26,750 | 36,113 |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | - | - | - | - | 28,857 |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 84,423 | 114,174 | - | 198,597 | 241,669 |
| Charitable activities: | Fees | 11,785 | - | - | 11,785 | 28,283 |
| | Book sale | 489 | - | - | 489 | 135 |
| | Radio sale | 189 | - | - | 189 | 180 |
| | Other | - | - | - | - | - |
| | Total | 12,463 | - | - | 12,463 | 28,598 |
| Income from investments: | Interest income | 29 | - | - | 29 | 93 |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 29 | - | - | 29 | 93 |
| TOTAL INCOME | | 96,915 | 114,174 | - | 211,089 | 270,360 |

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| Note 6 Analysis of expenditure | | | | | | |
|---|---|--------------------|-------------------------|-----------------|-------------|------------|
| | | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year |
| | Analysis | | | | £ | £ |
| Expenditure on raising funds: | Incurred seeking donations | 9 | - | - | 9 | - |
| | Incurred seeking legacies | - | - | - | - | - |
| | Total expenditure on raising funds | 9 | - | - | 9 | - |
| Expenditure on charitable activities | Administration cost | - | - | - | - | - |
| | Accountancy fees | 475 | - | - | 475 | 1,275 |
| | Annual return | 100 | - | - | 100 | 200 |
| | Building work | - | 151,937 | - | 151,937 | 193,356 |
| | Catering costs | 5,372 | - | - | 5,372 | - |
| | Commission pay | 240 | - | - | 240 | 3,270 |
| | Event expenses | 15 | - | - | 15 | - |
| | Equipment expensed | 120 | - | - | 120 | - |
| | Gift aid work charges | 1,474 | - | - | 1,474 | - |
| | Governance | - | - | - | - | 420 |
| | Independent examination | 550 | - | - | 550 | 450 |
| | Imams expenses | - | - | - | - | 2,327 |
| | Insurance | 1,021 | - | - | 1,021 | 1,179 |
| | Internet | 202 | - | - | 202 | 114 |
| | License | 300 | - | - | 300 | 300 |
| | Light and heat | 4,324 | - | - | 4,324 | 3,356 |
| | Madrassah expenses | 1,145 | - | - | 1,145 | 3,690 |
| | Masjid PPE | - | - | - | - | 1,359 |
| | Payroll charges | 452 | - | - | 452 | - |
| | Printing, postage & stationery | 238 | - | - | 238 | - |
| | Professional fees | 11,754 | - | - | 11,754 | - |
| | Refreshments | - | - | - | - | 400 |
| | Study material | 685 | - | - | 685 | - |
| | Telephone | 486 | - | - | 486 | 441 |
| | Travel expenses | 120 | - | - | 120 | - |
| | Wages and PAYE | 52,694 | - | - | 52,694 | 67,793 |
| | Waste disposal | 420 | - | - | 420 | 210 |
| | Water | 617 | - | - | 617 | 832 |
| | Web development services | - | - | - | - | 615 |
| | Total expenditure on charitable activities | 82,804 | 151,937 | - | 234,741 | 281,587 |
| Separate material item of expense | Depreciation | 735 | - | - | 735 | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total | 735 | - | - | 735 | - |
| TOTAL EXPENDITURE | | 83,548 | 151,937 | - | 235,485 | 281,587 |

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Income and Expenditure Accounts for the year ended 31st March 2022

| | | | |
|---|--|------------------|------------------|
| Note 10 | Details of certain items of expenditure | | |
| 10.1 Fees for examination of the accounts | | | |
| <i>Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).</i> | | | |
| | | This year | Last year |
| | | £ | £ |
| Independent examiner's fees | | 550 | 450 |
| Assurance services other than audit or independent examination | | | |
| Tax advisory fees | | | |
| Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner | | | |

Ghausia Centre

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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 | 750,000 | - | - | - | 750,000 |
| Additions | - | - | - | 7,350 | 7,350 |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | 750,000 | - | - | 7,350 | 757,350 |

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 | | | | 10% | | |
| At beginning of the year | - | - | - | - | - | |
| Disposals | - | - | - | - | - | |
| Depreciation | - | - | - | 735 | 735 | |
| Impairment | - | - | - | - | - | |
| Transfers* | - | - | - | - | - | |
| At end of the year | - | - | - | 735 | 735 | |

14.3 Net book value

| | | | | | |
|--|---------|---|---|-------|---------|
| Net book value at the beginning of the year | 750,000 | - | - | - | 750,000 |
| Net book value at the end of the year | 750,000 | - | - | 6,615 | 756,615 |

Ghausia Centre

Income and Expenditure Accounts for the year ended 31st March 2022

| Note 19 Debtors and prepayments | | | | |
|---|--|--|-----------|-----------|
| <i>Please complete this note if the charity has any debtors or prepayments.</i> | | | | |
| 19.1 Analysis of debtors | | | This year | Last year |
| | | | £ | £ |
| | | | - | - |
| Trade debtors | | | 15,000.0 | 14,000.0 |
| Prepayments and accrued income | | | - | - |
| Other debtors | | | 15,000.0 | 14,000.0 |
| Total | | | | |

| Note 20 Creditors and accruals | | | | | |
|--|--|-------------------------------------|-----------|--|-----------|
| <i>Please complete this note if the charity has any creditors or accruals.</i> | | | | | |
| 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 | | 4,542 | 2,689 | - | - |
| Payments received on account for contracts or performance-related grants | | - | - | - | - |
| Accruals and deferred income | | - | - | - | - |
| Taxation and social security | | - | - | - | - |
| Other creditors | | - | - | - | - |
| Total | | 4,542 | 2,689 | - | - |

| Note 24 Cash at bank and in hand | | | | | |
|--|--|--|-----------|-----------|--|
| | | | This year | Last year | |
| | | | £ | £ | |
| Short term cash investments (less than 3 months maturity date) | | | - | - | |
| Short term deposits | | | - | - | |
| Cash in hand | | | 3,781 | 100 | |
| Lloyds bank instant | | | 260,257 | 295,199 | |
| Lloyds treasurer's account | | | 44,646 | 43,544 | |
| Total | | | 308,684 | 338,843 | |

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| Note 27 Charity funds | | | | | | | | |
|---|--------------------------|--------------------------------|---|-------------|------------------|----------------|--------------------------|---|
| 27.1 Details of material funds held and movements during the CURRENT reporting period | | | | | | | | |
| <i>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.</i> | | | | | | | | |
| <i>* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds</i> | | | | | | | | |
| Fund names | Type PE, EE R or UR * | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
| Building work | R | Extension work on the building | 303,876 | 114,174 | - 151,937 | - | - | 266,113 |
| Other funds | N/a | N/a | - | - | - | - | - | - |
| Total Funds | | | 303,876 | 114,174 | - 151,937 | - | - | 266,113 |