

**Ghausia Centre**

**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023**

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 2023**

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## **Ghausia Centre**

### **Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023**

#### **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 2023**



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

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

**From:** 01.04.2022

**To:** 31.03.2023

**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></ul>

## **Ghausia Centre**

### **Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023**

		<ul style="list-style-type: none"><li>• prepare the financial statements on the going concern basis unless there is a reason to believe that the Association will not continue for the foreseeable future.</li></ul> <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	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.
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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 2023

#### Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, <a href="#">trust deed, memorandum and articles of association etc</a>	Para 1.25	CIO - Association Registered 03 Jul 2018
How is the charity constituted? <a href="#">for example limited company, unincorporated association, 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 2023

#### Ghausia Centre

#### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023

#### Reference and administrative details

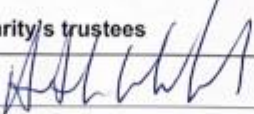
Charity name	Ghausia Centre
Other name the charity uses	Jamia Masjid Ghausia
Registered charity number	1179035
Charity's principal address	21-29 Warren Street Dewsbury WF12 9LU

	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)	AZAR KHALIQ	
Position (eg Secretary, Chair, etc)	TREASURER	
Date	22-1-2024	

**Ghausia Centre**

**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023**



**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 2023

**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 / 2022** to **31 / 03 / 2023**

**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 2023**

**Ghausia Centre**

**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023**

**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:

30.1.2024

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 31<sup>st</sup> March 2023

 <b>CHARITY COMMISSION</b> FOR ENGLAND AND WALES	Charity Name Ghausia centre			Charity No (if any)	1179035	
	<b>Annual accounts for the period</b>					
	Period start date	01/04/2022	To	Period end date	31/03/2023	
<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)
		£	£	£	£	£
<b>Incoming resources (Note 3)</b>		F01	F02	F03	F04	F05
<b>Income and endowments from:</b>						
Donations and legacies	S01	81,858	53,211	-	135,069	198,597
Charitable activities	S02	23,245	-	-	23,245	12,463
Other trading activities	S03	-	-	-	-	-
Investments	S04	253	-	-	253	29
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	105,356	53,211	-	158,567	211,089
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	9
Charitable activities	S09	58,400	272,720	-	331,120	234,741
Separate material item of expense	S10	735	-	-	735	735
Other	S11	- 300	-	-	- 300	-
<b>Total</b>	S12	58,835	272,720	-	331,555	235,485
<b>Net income/(expenditure) before investment gains/(losses)</b>	S13	46,521	- 219,509	-	- 172,988	- 24,396
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	46,521	- 219,509	-	- 172,988	- 24,396
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	46,521	- 219,509	-	- 172,988	- 24,396
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	809,644	266,113	-	1,075,757	1,100,153
<b>Total funds carried forward</b>	S22	856,165	46,604	-	902,769	1,075,757

## Ghausia Centre


### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023

#### Ghausia Centre

#### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023


Section B

Balance sheet



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Guidance Notes

			Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year (restated) £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	755,880	-	-	755,880	756,615
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>			755,880	-	-	755,880	756,615
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	15,000	-	-	15,000	15,000
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)		B09	87,801	46,604	-	134,405	308,685
<b>Total current assets</b>			102,801	46,604	-	149,405	323,685
<b>Creditors: amounts falling due within one year (Note 20)</b>			2,516	-	-	2,516	4,543
<b>Net current assets/(liabilities)</b>			100,285	46,604	-	146,889	319,142
<b>Total assets less current liabilities</b>			856,165	46,604	-	902,769	1,075,757
<b>Creditors: amounts falling due after one year (Note 20)</b>			-	-	-	-	-
<b>Provisions for liabilities</b>			-	-	-	-	-
<b>Total net assets or liabilities</b>			856,165	46,604	-	902,769	1,075,757
<b>Funds of the Charity</b>							
Endowment funds (Note 27)		B17	-	-	-	-	-
Restricted income funds (Note 27)		B18	-	46,606	-	46,606	266,113
Unrestricted funds		B19	856,165	-	-	856,165	809,644
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>			856,165	46,606	-	902,771	1,075,757
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name	Date of approval dd/mm/yyyy	
					AZAR KHALID	22-1-20	

## Ghausia Centre

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023

#### Section C

#### Notes to the accounts

Note 3		Analysis of income				
		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
	Analysis				£	£
<b>Donations and legacies:</b>	Donations and gifts	61,437	53,211	-	114,648	171,847
	Gift Aid	20,421	-	-	20,421	26,750
	Legacies	-	-	-	-	-
	<b>Total</b>	81,858	53,211	-	135,069	198,597
<b>Charitable activities:</b>	Fees	21,981	-	-	21,981	11,785
	Book sale	560	-	-	560	489
	Radio sale	704	-	-	704	189
	Other	-	-	-	-	-
	<b>Total</b>	23,245	-	-	23,245	12,463
<b>Income from investments:</b>	Interest income	253	-	-	253	29
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	253	-	-	253	29
<b>TOTAL INCOME</b>		105,356	53,211	-	158,567	211,089

## Ghausia Centre

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023

Note 6 Analysis of expenditure						
	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	9
	Incurred seeking legacies	-	-	-	-	-
	<b>Total expenditure on raising funds</b>	-	-	-	-	9
Expenditure on charitable activities	Administration cost	-	-	-	-	-
	Accountancy fees	550	-	-	550	475
	Annual return	125	-	-	125	100
	Bank charges	11			11	
	Building work	-	272,720	-	272,720	151,937
	Catering costs				-	5,372
	Cleaning	260			260	
	Commission pay		-	-	-	240
	Event expenses	3,000			3,000	15
	Equipment expensed				-	120
	Gift aid work charges	625			625	1,474
	Independent examination	300			300	550
	Imams expenses	-	-	-	-	-
	Insurance	1,108	-	-	1,108	1,021
	Internet	133	-	-	133	202
	License	300	-	-	300	300
	Light and heat	4,299	-	-	4,299	4,324
	Madrasah expenses		-	-	-	1,145
	Payroll charges	240			240	452
	Printing, postage & stationery	16			16	238
	Professional fees				-	11,754
	Software/subscriptions	395			395	
	Student expenses	555	-	-	555	-
	Study material	85			85	685
	Telephone	432	-	-	432	486
	Travel expenses				-	120
	Wages and PAYE	45,003	-	-	45,003	52,694
	Waste disposal		-	-	-	420
	Water	963	-	-	963	617
	<b>Total expenditure on charitable activities</b>	58,400	272,720	-	331,120	234,741
					-	
Separate material item of expense	Depreciation	735	-	-	735	735
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	735	-	-	735	735
Other						
	Write off/discount	- 300	-	-	- 300	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total other expenditure</b>	- 300	-	-	- 300	-
<b>TOTAL EXPENDITURE</b>		58,835	272,720	-	331,555	235,485

**Ghausia Centre**

**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023**

<b>Note 10</b>			<b>Details of certain items of expenditure</b>			
<b>10.1 Fees for examination of the accounts</b>						
<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>						
					<b>This year</b>	<b>Last year</b>
					<b>£</b>	<b>£</b>
<b>Independent examiner's fees</b>					300	550
<b>Assurance services other than audit or independent examination</b>						
<b>Tax advisory fees</b>						
<b>Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner</b>						

## Ghausia Centre

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023

#### **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	-	-	-	6,615	6,615
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	750,000	-	-	6,615	756,615

##### **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	-	-	5,880	755,880

## Ghausia Centre

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023

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

Note 20 Creditors and accruals				
<i>Please complete this note if the charity has any creditors or accruals.</i>				
20.1 Analysis of creditors				
	<b>Amounts falling due within one year</b>		<b>Amounts falling due after more than one year</b>	
	<b>This year</b>	<b>Last year</b>	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	2,516	4,543	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>2,516</b>	<b>4,543</b>	<b>-</b>	<b>-</b>

Note 24 Cash at bank and in hand				
			<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			4,000	3,781
Lloyds bank instant			110,328	260,257
Lloyds treasurer's account			20,077	44,646
<b>Total</b>			<b>134,405</b>	<b>308,684</b>



## Ghausia Centre

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023

#### 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 - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

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	266,113	53,211	- 272,720	-	-	46,604
Other funds	N/a	N/a	-	-	-	-	-	-
<b>Total Funds</b>			266,113	53,211	- 272,720	-	-	46,604