

**Ghausia Centre**

**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2024**

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 2024**

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**Ghausia Centre**

**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2024**

**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 2024**



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

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

**From:** 01.04.2023

**To:** 31.03.2024

**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 2024**

		<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 2024

#### 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) At every third annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three, then the number nearest to onethird shall retire from office, but if there is only one charity trustee, he or she shall retire;</li><li>2) The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot;</li><li>3) The vacancies so arising may be filled by the decision of the members at the annual general meeting; any vacancies not filled at the annual general meeting may be filled as provided in sub-clause (4) of this clause;</li><li>4) 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 in accordance with clause 15(Retirement and removal of charity trustees), or as an additional charity trustee, provided that the limit specified in clause 12(3) on the number 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 2024**

		<p>5) A person so appointed by the members of the CIO shall retire in accordance with the provisions of sub-clauses (1) and (2) of this clause. A person so appointed by the charity trustees shall retire at the conclusion of the next annual general meeting after the date of his or her appointment, and shall not be counted for the purpose of determining which of the charity trustees is to retire by rotation at that meeting.</p>
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## Ghausia Centre

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2024

#### 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	13-01-2025	



**Ghausia Centre**

**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2024**



**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**

11 – 12

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period **01 / 04 / 2023** to **31 / 03 / 2024**

**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 2024**

**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:

14.1.2025

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 2024

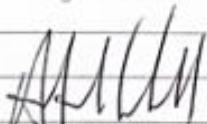
 <b>CHARITY COMMISSION</b> FOR ENGLAND AND WALES	Charity Name Ghausia centre			Charity No (if any)	1179035	
	<b>Annual accounts for the period</b>					
	Period start date	01/04/2023	To	Period end date	31/03/2024	
<b>Section A Statement of financial activities</b>						
Recommended categories by activity	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	115,728	51,465	-	167,193	135,069
Charitable activities	S02	15,850	-	-	15,850	23,245
Other trading activities	S03	-	-	-	-	-
Investments	S04	625	-	-	625	252
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	132,203	51,465	-	183,667	158,566
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	71,049	174,635	-	245,683	331,120
Separate material item of expense	S10	735	-	-	735	735
Other	S11	-	-	-	-	300
<b>Total</b>	S12	71,784	174,635	-	246,418	331,555
<b>Net income/(expenditure) before investment gains/(losses)</b>	S13	60,419	- 123,170	-	- 62,751	- 172,989
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	60,419	- 123,170	-	- 62,751	- 172,989
<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	60,419	- 123,170	-	- 62,751	- 172,989
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	856,165	46,604	-	902,769	1,075,757
<b>Total funds carried forward</b>	S22	916,584	- 76,566	-	840,018	902,768

## Ghausia Centre

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2024

Section B		Balance sheet				
 <b>CHARITY COMMISSION</b> FOR ENGLAND AND WALES	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year (restated)
		£	£	£	£	£
<b>Fixed assets</b>		F01	F02	F03	F04	F05
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	755,145	-	-	755,145	755,880
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	755,145	-	-	755,145	755,880
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	20,000	-	-	20,000	15,000
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	147,543	- 76,566	-	70,977	134,405
<b>Total current assets</b>	B10	167,543	- 76,566	-	90,977	149,405
<b>Creditors: amounts falling due within one year (Note 20)</b>	B11	6,105	-	-	6,105	2,516
<b>Net current assets/(liabilities)</b>	B12	161,439	- 76,566	-	84,873	146,889
<b>Total assets less current liabilities</b>	B13	916,584	- 76,566	-	840,018	902,769
<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	916,584	- 76,566	-	840,018	902,769
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	- 76,566	-	- 76,566	46,606
Unrestricted funds	B19	916,584	-	-	916,584	856,165
Revaluation reserve	B20	-	-	-	-	-
<b>Total funds</b>	B21	916,584	- 76,566	-	840,018	902,771

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	AZAR KHALIQ	13-01-2025

## Ghausia Centre

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2024

#### Section C

#### Notes to the accounts

Note 3		Analysis of income				
		Unrestricte d funds	Restricted income funds	Endowmen t funds	Total funds £	Prior year £
	Analysis					
<b>Donations and legacies:</b>	Donations and gifts	84,183	51,465	-	135,647	114,648
	Gift Aid	31,545	-	-	31,545	20,421
	Legacies	-	-	-	-	-
	<b>Total</b>	115,728	51,465	-	167,193	135,069
<b>Charitable activities:</b>	Fees	15,655	-	-	15,655	21,981
	Book sale	195	-	-	195	560
	Radio sale	-	-	-	-	704
	<b>Total</b>	15,850	-	-	15,850	23,245
<b>Income from investments:</b>	Interest income	625	-	-	625	252
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	625	-	-	625	252
<b>TOTAL INCOME</b>		132,203	51,465	-	183,667	158,566

## Ghausia Centre

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2024

Note 6		Analysis of expenditure				
	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Accountancy fees	550	-	-	550	550
	Annual return	125	-	-	125	125
	Bank charges	53			53	11
	Building work	-	174,635	-	174,635	272,720
	Charitable donations	1,175			1,175	-
	Cleaning				-	260
	Event expenses				-	3,000
	Equipment expensed	1,620			1,620	-
	Gift aid work charges	1,415			1,415	625
	Independent examination	300			300	300
	Insurance	1,732	-	-	1,732	1,108
	Internet	343	-	-	343	133
	License	300	-	-	300	300
	Light and heat	3,724	-	-	3,724	4,299
	Madrasah expenses	270	-	-	270	-
	Payroll charges	170			170	240
	Printing, postage & stationery	95			95	16
	Software/subscriptions	401			401	395
	Student expenses		-	-	-	555
	Study material	620			620	85
	Sundry expenses	557			557	
	Telephone	444	-	-	444	432
	Travel expenses	500			500	-
	Wages and PAYE	55,890	-	-	55,890	45,003
	Water	765	-	-	765	963
	<b>Total expenditure on charitable activities</b>	<b>71,049</b>	<b>174,635</b>	<b>-</b>	<b>245,683</b>	<b>331,120</b>
					-	
<b>Separate material item of expense</b>	Depreciation	735	-	-	735	735
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>735</b>	<b>-</b>	<b>-</b>	<b>735</b>	<b>735</b>
<b>Other</b>	Write off/discount		-	-	-	300
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>
<b>TOTAL EXPENDITURE</b>		<b>71,784</b>	<b>174,635</b>	<b>-</b>	<b>246,418</b>	<b>331,555</b>

**Ghausia Centre**

**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2024**

<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	300
<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 2024

#### **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	-	-	5,880	755,880
Additions	-	-	-		-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	750,000	-	-	5,880	755,880

##### **14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>				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	-	-	5,880	755,880
Net book value at the end of the year	750,000	-	-	5,145	755,145



## Ghausia Centre

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2024

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			20,000.0	15,000.0
Prepayments and accrued income			-	-
Other debtors			20,000.0	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				
	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	6,105	2,516	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	6,105	2,516	-	-

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			6,015	4,000
Lloyds bank instant			43,871	110,328
Lloyds treasurer's account			21,091	20,077
Total			70,977	134,405

## Ghausia Centre

### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2024

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								
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	46,604	51,465	- 174,635	-	-	- 76,566
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			46,604	51,465	- 174,635	-	-	- 76,566