

**Registered Charity Number
293676**

**Forest Gate Central Masjid
Trustees' Reports and Accounts
For The Year Ended 31 March 2023**

Forest Gate Central Masjid
Reports and accounts
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Forest Gate Central Masjid
Reports and Accounts
For The Year Ended 31 March 2023

Reference and administration details

Charity name	Forest Gate Central Masjid
Registered charity number	293676
Principal address	447-451 Romford Road Forest Gate London E7 8AB

Managing charity trustees

Abdul Rokib	Trustee
Wahid Ali	Trustee
Sona Miah	Trustee
Gulam Mustafa	Trustee

Independent examiner

M M Hossain	SF Accountant Limited Unit 20, 95 Miles Road, Mitcham, CR4 3FH
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Structure, governance and management

Type of governing document	Constitution adopted 29 Sep 1985 as amended on 06 Apr 1986 as amended on 21 Apr 2002 as amended on 03 Jun 2007 as amended on 31 March 2019 as amended on 21 Dec 2022.
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How the Charity is constituted	Unincorporated charity
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Trustees report for the year ended 31 March 2023

Objects and activities

Summary of the objects of the Charity set out in its governing document.

- To advance the education of the Bengali community especially children
- To provide facilities for recreation or other leisure time occupation in the interest of social welfare.
- To advance the religion of Islam.

Summary of the main activities undertaken for the public benefit in relation to these objects

In carrying out their review of our objectives, the trustees have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary public guidance on the advancement of religion for the public benefit.

The trustees consider that the following activities provide benefit to those who worship at our Mosque.

Prayers: The Mosque is open for daily and Friday prayers

Festivals: The Mosque prepares food during the holy month of fasting called Ramadan for those attending our Mosque who wish to break their fast together.

Tajweed and Hifdh classes: Recitation and memorisation of the Qur'an are important elements of religious education and training. We continue to provide this facility in the Mosque.

Zakat: It is part of our faith that all who are able, should pay Zakat, which is collected in proportion to a person's means according to Islam for a number of specific charitable purposes. We provide the opportunity for those attending our Mosque to give Zakat, which we distribute on their behalf. The Mosque makes no charge for the collection and distribution of Zakat.

Special appeals: It is also part of our faith that all who wish to, may supplement their Zakat with sadaqah, which is optional giving for a wider range of charitable purposes. Again, we provide the opportunity for those attending our Mosque to give sadaqah, in the form of special appeals, which we distribute on their behalf. The Mosque makes no charge for the collection and distribution of sadaqah.

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Trustees report for the year ended 31 March 2023

Declaration

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

Signed on behalf of the Charity's trustees.

Signature(s) *Abdul Rokib*..... *Wahid Ali*.....

Full name(s) Abdul Rokib..... Wahid Ali.....

Position Trustee..... Trustee.....

Date 31/01/2024..... 31/01/2024.....

**Forest Gate Central Masjid
Reports and Accounts
Independent examiner's report
on the accounts for the year ended 31 March 2023**

I report to the trustees on my examination of the accounts of the above-named Charity ("the Trust") for the year ended 31 March 2023 set out on pages 6 to 14.

Responsibilities and basis of report

As the Charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning 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:*MM Hossain*.....

Date:31/01/2024.....

Mr. M M Hossain
Senior Partner & Director
SF Accountant Limited
Unit 20, 95 Miles Road
Mitcham, CR4 3FH

Member of Association of Accounting Technicians

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Statement of Financial Activities for the year ended 31 March 2023

	Unrestricted Funds £	Restricted income Funds £	Total this year £	Total last year £
Incoming resources (Nota 3)				
Income and endowments from:				
Donations and legacies	284,395	-	284,395	253,169
Charitable activities	18,827	-	18,827	23,620
Separate material item of income	-	-	-	-
Total	303,222	-	303,222	276,789
 Resources expended (Note 5)				
Expenditure on:				
Charitable activities	81,129	-	81,129	281,666
Total	81,129	-	81,129	281,666
Net income/(expenditure)	222,093	-	222,093	(4,877)
 Transfers between funds	-	-	-	-
Net movement in funds	(54,769)	-	(54,769)	-
Total funds brought forward	1,130,128	-	1,130,128	1,130,128
Total funds carried forward	1,297,452	-	1,297,452	1,130,128

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Reports and Accounts
Balance Sheet for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted income funds £	Total This Year £	Total last Year £
Fixed Assets					
Tangible assets	9	1,322,420		1,322,420	826,711
Total fixed assets		1,322,420		1,322,420	826,711
Current assets					
Debtors	10	-		-	-
Cash at bank and in hand	12	322,889	-	322,889	440,273
Total Current assets		322,889	-	322,889	440,273
Creditors: amounts falling due within one year	11	26,857	-	26,857	19,856
Net current assets/ (liabilities)			-		-
Total assets less current liabilities		1,618,452	-	1,618,452	420,417
Creditors: amounts falling due after one year	11	321,000	-	321,000	117,000
Net assets		1,297,452	-	1,297,452	1,130,128
Funds of the Charity					
Unrestricted funds		1,297,452	-	1,297,452	1,130,128
Restricted funds	13				-
Total funds		1,297,452	-	1,297,452	1,130,128

Signed by 1 or 2 trustees on behalf of all trustees

Signature(s)*Abdul Rokib*.....*Wahid Ali*.....

Full name(s)Abdul Rokib.....Wahid Ali.....

PositionTrustee.....Trustee.....

Date31/01/2024.....31/01/2024.....

Forest Gate Central Masjid
Reports and Accounts
Notes to the accounts for the year ended 31 March 2023

1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

1.2 Going concern

There are no material uncertainties related events or conditions that cast significant doubt on the Charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view, and the accounting policies adopted are those outlined in Note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

2 Accounting policies

2.1 Income

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities or income and expenses unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Government grants

The Charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid is included in income when received and there is a valid declaration from the donor.

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Notes to the accounts for the year ended 31 March 2023

2.2 Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources, and the amount of the obligation can be measured with reasonable certainty.

Governance costs

Governance costs comprise all costs involving public accountability of the Charity and its compliance with regulation and good practice.

Redundancy cost

The Charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The Charity has creditors, which are measured at settlement amounts less any trade discounts.

2.3 Assets

Tangible fixed assets for use by the Charity

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost. The depreciation rates and methods are disclosed in Note 8.2

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently, they are measured at the cash or other consideration expected to be received.

3 Analysis of income

	Unrestricted funds £	Restricted income funds £	Total funds £	Last year £
Donations and gifts	284,395	-	284,395	253,169
Membership subscriptions and sponsorships which are in substance donations	18,827		18,827	23,620
Donations and legacies	303,222	-	303,222	276,789

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4 Analysis of receipts of government grants: None

5 Analysis of expenditure

	This year			Last Year		
	Unrestricted Funds £	Restricted income funds £	Total funds £	Unrestricted Funds £	Restricted income funds	Total funds
Accountancy	2,100		2,100	2,100		2,100
Bank charges and	1,469		1,469	2,927		2,927
Books for madrassa	652		652	15,690		15,690
Rates & water	-		-	984		984
Depreciation	-		-	6,613		6,613
Insurance	3,743		3,743	3,896		3,896
Legal and professional	-		-	2,560		2,560
Light and heat	9,751		9,751	7,586		7,586
Sundry expenses	-		-	14,201		14,201
Printing postage and stationery	1,456		1,456	5,000		5,000
Advertising	-		-	15,000		15,000
Repair and maintenance	5,912		5,912	147,000		147,000
Telephone	1,165		1,165	967		967
Wages	54,881		54,881	57,142		57,142
Total	81,129	-	81,129	281,666	-	281,666
expenditure on						
Charitable						
activities						

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Notes to the accounts for the year ended 31 March 2023

6 Details of certain items of expenditure

6.1 Fees for examination of the accounts

	This Year	Last year
Independent examiner's fees	500	500
Other fees paid to the independent examiner	-	
	500	500

7 Paid employees

7.1 Staff costs

	This Year	Last year
Salaries and wages	54,881	57,142
Total staff cost	54,881	57,142

No employee received employee benefits (excluding employer pension costs) for the reporting period of more than 60,000.

7.2 Average headcount in the year

	This Year	Last year
Charitable activities (Mosque)	10	18
	10	18

8 Grant-making: None

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9 Tangible fixed assets
9.1 Cost or valuation

	Freehold land & Buildings £	Fixtures, fittings & Total equipment £	Total
At the beginning of the year	807,966	130,504	938,470
At the end of the year	1,303,675	130,504	1,434,179

9.2 Depreciation and impairment

	Freehold land & Buildings £	Fixtures, fittings & Total equipment £	Total
At the beginning of the year	-	111,759	111,759
At the end of the year	-	111,759	111,759

9.3 Net book value

	Freehold land & Buildings £	Fixtures, fittings & Total equipment £	Total
Net book value at the beginning of the year	807,966	18,745	826,711
Net book value at the end of the Year	1,303,675	18,745	1,322,420

10 Debtors and prepayments

Analysis of debtors

	This year £	Last year £
Total debtors	-	-
Total	-	-

11 Creditors and accruals

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 £
Taxation and social security	26,857	19,856	-	-
Qard-e-Hasana	-	-	321,000	117,000
	26,857	19,856	321,000	117,000

12 Cash at bank and in hand

	This year	Last year
Cash at bank and in hand	322,889	440,273
Total	322,889	440,273

13 Events after the end of the reporting period: None

14 Charity funds

14.1 Funds held

Special appeal fund is a restricted income fund established to collect voluntary charitable donations from individuals for distribution for specified purposes.

Zakat and fitrah collection fund is a restricted income fund established to collect obligatory charitable donations from individuals for distribution for specified purposes.

Help a Muslim family fund is a restricted income fund established to collect charitable donations from individuals for distribution to Muslim families within the UK, with either very low incomes or refugee status.

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Notes to the accounts for the year ended 31 March 2023

15 Transactions with trustees and related parties

15.1 Trustee Remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their Charity or a related entity this year or last year.

15.2 Trustees' expenses

No trustee expenses have been incurred.