

Charity number
1139167

Ghousia Islamic Community Centre

Report and Accounts

30 September 2022

Ghousia Islamic Community Centre

Independent Examiner's Report to the Trustees of Ghousia Islamic Community Centre

I report on the accounts of Ghousia Islamic Community Centre for the year ended 30 September 2022, which are set out on pages 3 to 6.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention: i) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, have not been met; or

ii) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Osman Sacranie
Leicester Commercial Accountants Ltd
Accountants
42 London Road
Oadby
Leicester
LE2 5DH

20 May 2023

Ghousia Islamic Community Centre
Trustees' Report
Year ended 30 September 2022

Legal and administrative status

Ghousia Islamic Community Centre was founded in Great Britain under declaration of trust dated 24 September 2010, as amended on 18 March 2011 and is registered as a charity under number 1139167. The principal address of Ghousia Islamic Community Centre is 14 Charles Street, Gloucester, GL1 4AG

The objectives of the charity

The objectives of the charity are : - to advance the Islamic religion in accordance with the tenets and doctrines of the Sunni Sect of Islam under the Berelvi school of thought and guidelines of Imam Ahmed Raza Khan R.A. in all affairs, by such exclusively charitable means as the Executive Committee shall from time to time determine.

Trustees

The trustees who served during the year were:

Mr Asif Raza
Mr Shahid Zaffar
Mr Ashraf Nakhuda
Mr Mohamed Shafee Mohamed
Mr Mirza Khan

Risk management

The trustees have a risk management strategy which includes an annual review of the risks the charity faces and the establishment of systems and procedures to mitigate those risks and implementation of procedures designed to minimise any potential impact on charity should those risks materialise.

Review of activities for the year

The charity made a surplus of £9,511.00.00 for the year. The detailed results are set out in the attached accounts.

Reserves Policy

The trustees aim to ensure that sufficient funds are maintained to enable the charity to carry out its activities.

Approved by the trustees and signed on their behalf on 20 May 2023 by:

Asif Raza
Trustee

Ghousia Islamic Community Centre
Statement of Financial Activities
for the year ended 30 September 2022

	Page	2022 £	2021 £
Incoming Resources			
Income from charitable activities and generated funds	6	28,946	23,673
Outgoing Resources			
Direct charitable expenditure	6	(19,435)	(20,430)
Other operating income		-	8,663
Net Incoming Resources		<u>9,511</u>	<u>3,243</u>

Ghousia Islamic Community Centre
Balance Sheet
as at 30 September 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	235,063	235,392
Current assets			
Cash at bank and in hand		27,039	17,730
Creditors: amounts falling due within one year	4	(3,078)	(3,609)
Net current assets		<u>23,961</u>	<u>14,121</u>
Net assets		<u><u>259,024</u></u>	<u><u>249,513</u></u>
Represented by			
Funds	5	259,024	249,513
Total funds		<u><u>259,024</u></u>	<u><u>249,513</u></u>

Asif Raza
Trustee
Approved by the board on 20 May 2023

Ghousia Islamic Community Centre
Notes to the Accounts
for the year ended 30 September 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the statement of Recommended Practice - "Accounting by Charities" (SORP), issued by the Charity Commissioners for England and Wales.

Income

Income represents donations received from donors, donations in kind, tuition fees and other charitable activities.

Funds

All funds comprise general unrestricted funds available for use of the Charity's objectives.

Depreciation

Freehold land and buildings are not depreciated.

2 Operating profit	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>329</u>	<u>387</u>

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 October 2021	233,199	2,810	236,009
At 30 September 2022	<u>233,199</u>	<u>2,810</u>	<u>236,009</u>
Depreciation			
At 1 October 2021	-	617	617
Charge for the year	-	329	329
At 30 September 2022	<u>-</u>	<u>946</u>	<u>946</u>
Net book value			
At 30 September 2022	<u>233,199</u>	<u>1,864</u>	<u>235,063</u>
At 30 September 2021	<u>233,199</u>	<u>2,193</u>	<u>235,392</u>

4 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	-	431
Other taxes and social security costs	800	733
Other creditors	<u>2,278</u>	<u>2,445</u>
	<u>3,078</u>	<u>3,609</u>

5 Fund Balances	2022
	£
At 1 October 2021	249,544
Surplus for the year	9,511
At 30 September 2022	<u>259,025</u>

5 Trustee remuneration

No trustees received any remuneration or expenses during the year (2021:£nil).

**Ghousia Islamic Community Centre
Income and Expenditure Account
for the year ended 30 September 2022**

	2022	2021
	£	£
Incoming Resources		
Donations	28,550	23,671
Tuition fees	395	-
	<u>1</u>	<u>2</u>
Total income	<u><u>28,946</u></u>	<u><u>23,673</u></u>
Direct Charitable Expenditure		
Wages and salaries	1,875	8,100
Staff training and welfare	52	-
Rent	1,225	220
Rates	-	592
Light and heat	2,424	1,328
Cleaning	118	-
Telephone and fax	360	115
Postage	2	9
Stationery and printing	29	-
Subscriptions	-	75
Bank charges	184	-
Insurance	834	806
Equipment expensed	85	-
Repairs and maintenance	11,443	7,912
Depreciation	329	387
Accountancy fees	450	700
Advertising and PR	25	186
Total expenditure	<u><u>19,435</u></u>	<u><u>20,430</u></u>
Surplus for the year	<u><u>9,511</u></u>	<u><u>3,243</u></u>
Other operating income		
Other operating income	<u><u>-</u></u>	<u><u>8,663</u></u>