

Charity number
1139167

Ghousia Islamic Community Centre

Report and Accounts

30 September 2024

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 2024, 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
Unit C 1st Floor Offices
122 Bridge Road
Leicester
LE5 3QN

25 June 2025

Ghousia Islamic Community Centre
Trustees' Report
Year ended 30 September 2024

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 loss of £6,474.00 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 25 June 2025 by:

Asif Raza
Trustee

**Ghousia Islamic Community Centre
Statement of Financial Activities
for the year ended 30 September 2024**

	Page	2024 £	2023 £
Incoming Resources			
Income from charitable activities and generated funds	6	31,108	24,435
Outgoing Resources			
Direct charitable expenditure	6	(37,582)	(28,834)
Net Incoming Resources		<u>(6,474)</u>	<u>(4,399)</u>

Ghousia Islamic Community Centre
Balance Sheet
as at 30 September 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	3	234,546	234,784
Current assets			
Cash at bank and in hand		14,308	22,012
Creditors: amounts falling due within one year	4	(703)	(2,173)
Net current assets		<u>13,605</u>	<u>19,839</u>
Net assets		<u><u>248,151</u></u>	<u><u>254,623</u></u>
Represented by			
Funds	5	248,149	263,286
Total funds		<u><u>248,149</u></u>	<u><u>263,286</u></u>

Asif Raza
Trustee
Approved by the board on 25 June 2025

Ghousia Islamic Community Centre
Notes to the Accounts
for the year ended 30 September 2024

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	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	238	279

3 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 October 2023	233,199	2,810	236,009
At 30 September 2024	233,199	2,810	236,009
Depreciation			
At 1 October 2023	-	1,225	1,225
Charge for the year	-	238	238
At 30 September 2024	-	1,463	1,463
Net book value			
At 30 September 2024	233,199	1,347	234,546
At 30 September 2023	233,199	1,585	234,784

4 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	14	14
Other taxes and social security costs	239	211
Other creditors	450	1,948
	703	2,173

5 Fund Balances	2024
	£
At 1 October 2023	254,654
Deficit for the year	(6,474)
At 30 September 2024	248,150

5 Trustee remuneration

No trustees received any remuneration or expenses during the year (2024:£nil).

**Ghousia Islamic Community Centre
Income and Expenditure Account
for the year ended 30 September 2024**

	2024	2023
	£	£
Incoming Resources		
Donations	29,261	23,002
Tuition fees	1,844	1,431
	<u>3</u>	<u>2</u>
Total income	<u>31,108</u>	<u>24,435</u>
Direct Charitable Expenditure		
Wages and salaries	20,500	13,976
Pensions	103	-
Staff training and welfare	1,050	5
Rent	738	1,111
Rates	84	761
Light and heat	3,207	3,394
Cleaning	-	56
Telephone and fax	400	390
Postage	-	9
Stationery and printing	8	-
Subscriptions	325	-
Bank charges	241	226
Insurance	1,005	901
Equipment expensed	371	75
Repairs and maintenance	8,862	2,310
Depreciation	238	280
Accountancy fees	450	450
Solicitors fees	-	4,150
Advertising and PR	-	5
Other legal and professional	-	735
Total expenditure	<u>37,582</u>	<u>28,834</u>
Surplus for the year	<u>(6,474)</u>	<u>(4,399)</u>