

**GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

**GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE
ANNUAL REPORT AND ACCOUNTS
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**GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE
CHARITY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	Lamarana Bah Mohammed Bah Yaghouba Barry Francis Koroma
Secretary	Mohammed Bah
Charity Number	1190551 (England and Wales)
Registered Office	10 GOODYERE STREET GLOUCESTER GL1 4UG
Accountants	Accountae Ltd 3 The Quadrant Warwick Road Coventry CV1 2DY

**GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE
(CHARITY NO: 1190551 ENGLAND AND WALES)
TRUSTEES' REPORT**

The Trustees present their report and accounts for the year ended 31 March 2025.

Principal activity

To advance the Islamic religion for the benefit of the public and in particular but without limitation through the holding of prayer meetings, education, lectures, public celebration of religious festivals, producing and/or distributing literature on the Islamic faith to enlighten others about the Islamic religion

Trustees

The following Trustees held office during the whole of the period:

Lamarana Bah
Mohammed Bah
Yaghoubah Barry
Francis Koroma

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare accounts for each financial year. Under that law, the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Charity law the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the Net Income or loss of the Charity for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Qualifying third party indemnity provisions

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Charity policy on the employment of disabled persons

No one was employed during the year

Small Charity provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of Trustees

.....
Mohammed Bah
Trustee

Approved by the board on: 23 August 2025

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF TRUSTEES ON THE
PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF
GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE
FOR THE YEAR ENDED 31 MARCH 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE for the year ended 31 March 2025 as set out on pages 7 - 10 from the Charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/uk/en/about-us/regulation/rulebook.html>

This report is made solely to the Board of Trustees of GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE, as a body, in accordance with the terms of our engagement letter dated 1 January 2021. Our work has been undertaken solely to prepare for your approval the accounts of GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE and state those matters that we have agreed to state to the Board of Trustees of GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE and its Board of Trustees as a body for our work or for this report.

It is your duty to ensure that GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and Net Income of GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE. You consider that GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Accountae Ltd
Chartered Certified Accountants

3 The Quadrant
Warwick Road
Coventry
CV1 2DY

29 August 2025

GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE
STATEMENT OF INCOME AND NET MOVEMENT IN FUNDS
FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	£	£
Turnover	7,195	10,068
Charitable Activities	(3,990)	(3,160)
Gross Net Income	<u>3,205</u>	<u>6,908</u>
Administrative expenses	(246)	(246)
Net Income	<u>2,959</u>	<u>6,662</u>
Net Income on ordinary activities	<u>2,959</u>	<u>6,662</u>
	-	-
Net Income for the financial year	<u>2,959</u>	<u>6,662</u>
Net Movement in Funds at the start of the year	9,817	3,155
Net Income for the financial year	2,959	6,662
	-	-
Net Movement in Funds at the end of the year	<u>12,776</u>	<u>9,817</u>

GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
Current assets			
Current Assets		25,340	9,817
Net current assets		<u>25,340</u>	<u>9,817</u>
Net assets		<u>25,340</u>	<u>9,817</u>
Funds of the Charity			
Contribution reserve		12,564	-
Net Income brought forward		<u>12,776</u>	<u>9,817</u>
Total funds		<u>25,340</u>	<u>9,817</u>

For the year ending 31 March 2025 the Charity was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiaries. The members have not required the Charity to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities and the charity law.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 August 2025 and were signed on its behalf by

Mohammed Bah
Trustee

Charity Registration No. 1190551

GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Statutory information

GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE is a Charity, registered in England and Wales, registration number 1190551. The registered office is 10 GOODYERE STREET, GLOUCESTER, GL1 4UG.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities and charity law. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Going concern

There are no going concern issues to report in the financial year

Government grants

Government grants in relation to tangible fixed assets are credited to Net Income and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to Net Income and loss.

Basis of accounting

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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

And with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Government grants

The charity has not received government grants in the reporting period

GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

4 Transactions with related parties

No related party transactions took place during the financial year

5 Average number of employees

During the year the average number of employees was 4 (2024: 4).

GUINEAN COMMUNITY ASSOCIATION OF GLOUCESTERSHIRE
DETAILED NET INCOME AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

This schedule does not form part of the statutory accounts.

	2025 £	2024 £
Turnover		
Donations	7,195	10,068
Cost of sales		
Charitable Activities	3,990	3,160
Gross Net Income	3,205	6,908
Administrative expenses		
Bank charges	96	96
Accountancy fees	150	150
	246	246
Net Income	2,959	6,662
Net Income on ordinary activities	2,959	6,662