

**Southampton Central Mosque CIO**  
**Report and financial statements**  
**For the year ended 31 December 2024**  
**Registered Charity No. 1206795**

**Southampton Central Mosque CIO**

**Financial Statements**

**For the year ended 31 December 2024**

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## **Southampton Central Mosque CIO**

### **Charity Information**

**Trustees**                    **Sharif Ullah Ahmed**  
                                      **Mohammad Akram Chaudry**  
                                      **Gohar Zaman Hannan**  
                                      **Khalid Mahmood**  
                                      **Zahir Ahmed**

**Principal Office**    **Argyle Centre**  
                                 **Argyle Road**  
                                 **Southampton**  
                                 **Hampshire**  
                                 **SO14 0BQ**

**Charity Number**    **1206795**

## **Southampton Central Mosque CIO**

### **Report of the trustees for the year ended 31 December 2024**

The trustees have pleasure in presenting their annual report for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

#### **Objectives and activities for the public benefit**

The objects of the Trust are to promote the Muslim faith, the relief of poverty amongst the people of the Muslim faith, the provision of religious services for people of the Muslim faith and generally for the provision, maintenance and development of a Mosque in Southampton.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives in planning future activities. The Trust furthers its charitable purposes for the public benefit by making its facilities and services available to a wider public to practice the Muslim faith.

#### **Plans for the future**

The aims and objectives of the Trust remain the same as set out in this report and the trustees consider that the current activities of the Trust are suitable in achieving these aims and objectives.

#### **Achievements and performance**

The aim of the Trust's work is the education and practice of the Muslim faith. The trustees are pleased that the achievements and performance of the Trust demonstrate good progress towards this aim.

#### **Financial review**

The Trust's work is reliant on donations from the public as well as fees received for the supply of services provided by the Trust. There were no donations or expenditure incurred during the period.

#### **Key management personnel remuneration**

The trustees consider the board of trustees as comprising the key management personnel of the Charity in charge of directing and controlling the Trust and running and operating the Charity on a day-to-day basis. All trustees give of their time freely with no remuneration paid in the year and no trustee expenses being incurred.

Trustees are required to disclose all relevant interests in accordance with the Trust's policy and withdraw from decisions where a conflict of interest arises. Neither the Trust nor any of the trustees have interests that give rise to a conflict of interest but any such interests would be disclosed.

### **Reference and administrative details**

The administrative details of the Charity can be found under Charity Information set out on page 2.

### **Trustees**

Sharif Ullah Ahmed  
Mohamed Akram Chaudhry  
Khalid Mahmood  
Gohar Zaman Hannan  
Zahir Ahmed

### **Trustees' responsibilities in relation to the financial statements**

The Charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Charity trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources for the year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to operate.

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. 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.

Approved by the trustees on ..... and signed on their behalf by:

A handwritten signature in black ink, appearing to be 'SA', written over a dotted line.

Trustee

**Southampton Central Mosque CIO**

**Statement of Financial Activities**  
**For The Year Ended 31 December 2024**

	£	
Income		0
Expenditure		0
Net Income		<u>0</u>

Approved by the trustees on ..... and signed on their behalf by:

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end.

Trustee

### **1) Accounting Policies**

The charity's principal office address can be found on the Charity Information page.

The presentation currency is pound sterling and the figures have been rounded to the nearest pound.

#### **Basis of preparation and assessment of going concern**

The financial statements 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 financial statements. The financial statements 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) effective 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trust constitutes a Public Benefit Entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

### **2) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) a restatement of comparative items was needed. No restatements were required.

### **3) Income recognition**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date.

Government grants are recognised in accordance with the accrual model.

#### **4) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

#### **5) Tangible fixed assets and depreciation**

All assets costing more than £250 are capitalised and valued at historic cost. Depreciation is provided on all fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Freehold land and buildings nil.