

NAJASHI COMMUNITY ASSOCIATION

TRUSTEES' REPORT & FINANCIAL STATEMENT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

CHARITY REGISTRATION NO: 1150797

NAJASHI COMMUNITY ASSOCIATION

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NAJASHI COMMUNITY ASSOCIATION

TRUSTEES AND PROFESSIONAL ADVISORS

TRUSTEES:

Hanes Abdulkadir
Abdul Majib Kadir Labow
Ibrahim Agerso Dida
Abdullahi Abdurahman Aden
Manza Kadir Tamam

BUSINESS ADDRESS:

The Bowling Green
131 Fairfield Road
Manchester
M43 6AX

BANKERS:

Natwest Bank
135 Bishopsgate
London
EC2M 3UR

ACCOUNTANTS:

Zaheer and Company
63 Kingsway
Burnage
Manchester
M19 2LL

NAJASHI COMMUNITY ASSOCIATION

TRUSTEES REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Through out the period the centre was able to open for the five time prayers and Quran teaching and learning facilities.

Trustees are aware that the Charity law requires the trustees to prepare statements of accounts. for each financial period . In preparing those financial statements, the trustees are required to:-

- select suitable accounting policies and apply them consistently
- * make judgements and estimates that are reasonable and prudent
- * prepare the financial statements on the going concern basis unless it is in appropriate to presume that the trust will continue to operate.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Audit) Regulations 1995.

Signed on Behalf of the Trustees:

Chairman

Date:

INDEPENDENT EXAMINER REPORT

TO THE TRUSTEES OF NAJASHI COMMUNITY ASSOCIATION:

I report on the accounts of the Najashi Community Association, registered charity number 1150797 for the accounts year ended 30 September 2025 which are set out on pages 6 to 7.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER:

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (section 145 of the 2011 Act)
- follow the procedures laid down in the General Directions given by the Charity Commission (section 145(5)(b) of the Act); and in accordance FRS 102 SORP
- state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT:

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes 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 we do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT:

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - . to keep accounting records in accordance with section 41 of the Act; and
 - . to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. Farroukh Zaheer (FCCA)

Zaheer and Company

Chartered Certified Accountants

63 Kingsway

Burnage

Manchester

M19 2LL

Date:

NAJASHI COMMUNITY ASSOCIATION
RECEIPTS AND EXPENDITURES ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	2024-25		2023-24	
		£	£	£	£
		Restricted	Un-restricted	Restricted	Un-restricted
RECEIPTS	1	-	61,144	-	43,666
		-	61,144	-	43,666
EXPENDITURES	2		(29,738)		(20,080)
		-	(29,738)	-	(20,080)
NET INCOME / LOSS FOR THE YEAR		-	31,406	-	23,586
BALANCE BROUGHT FORWARD			162,522		138,936
BALANCE CARRIED FORWARD		-	193,928	-	162,522

		Restricted	Un-restricted	Restricted	Un-restricted
<u>FIXED ASSETS</u>					
Tangible Assets	3	-	591	-	788
<u>CURRENT ASSETS</u>					
Cash at bank and in hand	4	-	192,973	-	161,370
Deposit for the property	5	-	1,000	-	1,000
		-	193,973	-	162,370
<u>CURRENT LIABILITIES</u>					
Accruals	6	-	636	-	636
		-	636	-	636
NET CURRENT ASSETS		-	193,337	-	161,734
NET ASSETS		-	193,928	-	162,522
<u>CAPITAL AND RESERVES</u>					
Reserves b/f		-	162,522	-	138,936
Income of receipts over expenditure for the year		-	31,406	-	23,586
		-	193,928	-	162,522

I approve there accounts and confirm that there trustees have made available all the information and explanations for their preparation.

Chairman

Date:-

**NAJASHI COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	<u>2024-25</u>		<u>2023-24</u>	
<u>Note: 1</u>	<u>Restricted</u>	<u>Un-restricted</u>	<u>Restricted</u>	<u>Un-restricted</u>
Donations	-	56,344	-	39,666
Rent received		4,800		4,000
	-	61,144	-	43,666

Income from grants and donations were accounted for on a receipt basis.

<u>Note: 2</u>	<u>Restricted</u>	<u>Un-restricted</u>	<u>Restricted</u>	<u>Un-restricted</u>
Rent	-	8,400	-	8,400
Car park rent		6,500	-	-
Rates	-	-	-	417
Telephone & Internet	-	482	-	425
Heat & Light	-	5,551	-	3,703
Water Charges	-	1,780	-	945
Accountancy fee	-	480	-	640
Legal and professional fees		1,595	-	-
Insurance		428	-	398
Advertising		-	-	100
Computer maintenance	-	341	-	-
Depreciation	-	197	-	-
Repairs & Maintenance	-	2,800	-	4,976
Cleaning and waste	-	431	-	-
Donations	-	700	-	-
Wages		-	-	76
Sdy expenses		53		-
	-	29,738	-	20,080

<u>Note: 3</u>	<u>Fixtures & Fittings & Equipments</u>	<u>Total</u>
Cost	4,372	4,372
Additions	4,372	4,372
Accumulated Depreciation	3,584	3,584
Depreciation for the year	197	197
	3,781	3,781
Net Book Value as at 30/9/2025	591	591
Net Book Value as at 30/9/2024	788	788

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life. Reducing balance method was used; 25%

**NAJASHI COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

<u>Note: 4</u>	<u>2023-2025</u>	<u>2023-2024</u>
Cash in hand	<u>349</u>	<u>349</u>
Bank Account	<u>192,624</u>	<u>161,021</u>
<u>Note: 5</u>		
Deposit	<u>1,000</u>	<u>1,000</u>
<u>Note: 6</u>		
Accruals - Accountancy Fees	<u>636</u>	<u>636</u>

7. ACCUMULATED FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL £
Opening balance as at 01 October 2025	162,522	-	-	162,522
Net income	31,406	-	-	31,406
Closing balance as at 30 September 2025	<u>193,928</u>	<u>-</u>	<u>-</u>	<u>193,928</u>