

# NOUVELLE OPTIQUE UK

England & Wales · Charity number 1187124

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2019-12-23

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 151 Kimberley Road  
Leicester  
LE2 1LP

**Phone** 07704982905

**Email** [nouvelleoptique.uk@gmail.com](mailto:nouvelleoptique.uk@gmail.com)

**Website** <https://www.nouvelleoptique.fr/>

## Activities

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**Objects:** (1)TO RELIEVE FINANCIAL HARDSHIP, DISTRESS AND SUFFERING AMONG POOR PEOPLE AND OTHER PEOPLE IN NEED BY MEANS OF, BUT NOT EXCLUSIVELY, MAKING GRANTS OR LOANS FOR PROVIDING OR PAYING FOR ITEMS, EQUIPMENT, SERVICES AND FACILITIES, INCLUDING THE PROVISION OF FOOD, CLOTHING, CLEAN WATER AND THE ESTABLISHMENT OF A HARDSHIP FUND FOR THE BENEFIT OF THE SAID PERSONS;(2)TO ADVANCE EDUCATION FOR THE BENEFIT OF THE POOR, THE ILLITERATE AND THE GENERAL PUBLIC BY MEANS OF, BUT NOT EXCLUSIVELY, THE PROVISION OR ASSISTANCE IN THE PROVISION OF EDUCATIONAL RESOURCES, EQUIPMENT, ACTIVITIES AND FACILITIES, SUCH AS SCHOOLS AND TRAINING CENTRES;(3)TO ADVANCE THE RELIGION OF ISLAM, BY MEANS OF, BUT NOT EXCLUSIVELY, PROMOTING THE TEACHINGS AND TENETS OF ISLAM VIA THE PROVISION OR ASSISTANCE IN THE PROVISION OF ISLAMIC PLACES OF WORSHIP AND ISLAMIC EDUCATION CLASSES IN ACCORDANCE WITH THE TEACHINGS OF THE QURAN AND SUNNAH OF THE PROPHET MUHAMMAD (PEACE AND BLESSINGS BE UPON HIM) AS INTERPRETED BY THE AHLE SUNNAH WAL JAMAAH SCHOOL OF THOUGHT.

**Activities:** Financial hardship for the poor and needyBuilding of wellsDrilling of boreholesFood distributionMosques constructionTo advance education by supporting schoolsTo support islamic education classes

## Classification

- **How:** Makes Grants To Individuals
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Benin
- Burkina Faso
- Cambodia
- Ghana
- Ivory Coast
- Madagascar
- Morocco
- Nepal
- Senegal
- Togo
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£153,492	£154,714	-	-
2024-03-31	£1,112,480	£1,151,263	£25,464	0
2023-03-31	£164,302	£106,223	-	-
2022-03-31	£1,900,049	£1,955,512	£6,168	0
2021-03-31	£62,381	£0	-	-

## Trustees

Name	Role	Appointed
IVANCE SOW ELLEN CAROLE	Chair	2022-10-13
MIDODJI AGBOGBODO		2022-10-13
SOW ABOUBACAR		2022-10-13

**NOUVELLE OPTIQUE UK**

England & Wales - Charity number 1187124

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# Accounts

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# Independent examiner's report on the accounts

## Section A Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
NOUVELLE OPTIQUE UK

On accounts for the year  
ended

31 MARCH 202

Charity no  
(if any)

1187124

Set out on pages

1 TO 12

(remember to include the page numbers of additional sheets)

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

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 the 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 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 Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

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

Signed:

Date: 29/01/2026

Name:

M F Suleman

Relevant professional  
qualification(s) or body

Accountant

(if any):

**Address:**

**Section B Disclosure**

Only complete if the examiner needs to highlight material problems.

**Give here brief details of any items that the examiner wishes to disclose.**

None

NOUVELLE OPTIQUE  
FINANCIAL STATEMENTS  
PERIOD TO 31 MARCH 2025  
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**CHARITY REGISTRATION NUMBER 1187124**  
**NOUVELLE OPTIQUE**

**FINANCIAL STATEMENTS**  
**31 MARCH 2025**

# NOUVELLE OPTIQUE

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CHARITY REGISTRATION NUMBER 1187124  
NOUVELLE OPTIQUE  
FINANCIAL STATEMENTS  
31 MARCH 2025

# NOUVELLE OPTIQUE

## TRUSTEES ANNUAL REPORT PERIOD TO 31 MARCH 2025

The Trustees have pleasure in presenting their report and financial statements of the Charity for the period to 31 MARCH 2025.

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered charity name** NOUVELLE OPTIQUE

**CHARITY REGISTRATION number** 1187124

**Registered office:** 151 Kimberley Road, Leicester, LE2 1LP

#### THE Trustees

The Trustees who served the charity during the period were as follows:

IVANCE ELLEN CAROLE

SOW ABOUBACAR

MIDODJI AGBOGBODO

#### Charity Accountants

Fusion Accounting Ltd

398A East Park Road, Leicester LE5 5HH

#### Charity Bankers

Barclays Bank

1 Churchill Place, London E14 5HP

### STRUCTURE, GOVERNANCE AND MANAGEMENT

NOUVELLE OPTIQUE is a Charitable Incorporated Organisation (CIO) governed by its constitution executed on 23<sup>rd</sup> December 2019 and was registered with the Charity Commission on the 23<sup>rd</sup> December 2019.

New trustees are appointed by a nomination process and majority decision of the trustees.

The day-to-day running of the Charity is delegated to the Chair of the charity Ms. Ivance Ellen Carole. Trustees meet regularly to make decisions and discuss all aspects of the charity.

The charity does not employ any staff and hence it relies on the voluntary time of the trustees to manage the affairs of the charity. No volunteers are employed in the charity.

During the period, the charity had established partnership with Nouvelle Optique France to collaborate and cooperate on joint projects in pursuit of the Charity objectives in various countries.

**NOUVELLE OPTIQUE**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2025**

**OBJECTIVES AND ACTIVITIES**

The objectives of the organisation, as set out in its governing document are:

(1)

To relieve financial hardship, distress and suffering among poor people and other people in need by means of, but not exclusively, making grants or loans for providing or paying for items, equipment, services and facilities, including the provision of food, clothing, clean water and the establishment of a hardship fund for the benefit of the said persons;

(2)

To advance education for the benefit of the poor, the illiterate and the general public by means of, but not exclusively, the provision or assistance in the provision of educational resources, equipment, activities and facilities, such as schools and training centres;

(3)

To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam via the provision or assistance in the provision of Islamic places of worship and Islamic education classes in accordance with the teachings of the Quran and Sunnah of the Prophet Muhammad (peace and blessings be upon him) as interpreted by the Ahle Sunnah Wal Jamaah school of thought.

The charity aims to support the relief of financial hardship, advance education and advance Islam in various parts of the world. The charity does not have any employees. All administration and fundraising are completed by trustee volunteers. Thus, volunteers' contribution is significant to the charity's ability to undertake all its activities.

The charity measures success in the period by assessing the level of donations raised, the number of projects planned and delivered in expending those donations, and the number of beneficiaries. The achievements and activities undertaken during the period is shown below, and indicates a successful period of raising funds and delivering benefit to tens of thousands of needy people.

**ACHIEVEMENTS AND PERFORMANCE**

During the year, NOUVELLE OPTIQUE has, through its partner charity Nouvelle Optique France, raised charitable funds for various projects and successfully delivered a programme of poverty relief, hardship relief, Islamic advancement, and educational advancement for needy persons in various countries including Ghana, Senegal and Madagascar.

The delivery of projects was via three deliver partners which reached out to the aforementioned countries. The achievements included:

- Construction of 22 water wells for clean water
- Drilling of 2 boreholes for clean water
- Installation of 1 water tank
- Delivered 200 Qurbani distributions to poor persons
- Construction of 1 school
- Distribution of 700 fruit seedlings to the poor to establish a livelihood
- Supported the running cost of an orphanage

**NOUVELLE OPTIQUE**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2025**

**ACHIEVEMENTS AND PERFORMANCE** *(continued)*

- Distribution of 103 hardship grants to poor and needy
- Construction or rehabilitation of 3 mosques
- Distribution of 45 school kits to school children
- Distribution of 1,250 Meals and Food packs
- Distribution of 3,600 books to school children

The water wells, boreholes, water tanks, fruit seedlings, Qurbani, meals and hardship grants all helped the charity meet its objective to relieve financial hardship. The construction and rehabilitation of mosques helped the charity meet its objective to advance Islam for public benefit. The school kits, books and construction of school all helped the charity to meet its objective to advance education for public benefit.

The charity measures performance of the achievement by determining the outputs from each project and compared with the outputs stated in the proposals received from delivery partners. This way the trustees are able to ensure that the outputs are in line with the expectations of the charity and that the projects are delivering impact and benefit to the public.

**PUBLIC BENEFIT STATEMENT**

The trustees have considered the general guidance on public benefit issued by the Charity Commission and has taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities do benefit the public as it is meeting an identifiable need among those in need. The trustees have benefitted many needy individuals and families and has helped them to alleviate their financial needs in times of desperation in order to sustain living, advance education via provision of resources where they did not have the means and advanced Islam by assistance in the provision of places of worship.

**GRANT MAKING POLICY**

The charity gives grants to partner organisations that have financial hardship, education and Islamic projects operating in the areas of benefit. Via the partner organisations, the needs of the poor are met for their basic necessities to sustain life and the establishment of clean water wells and water pumps. The educational and Islamic needs are also met with grants to establish the facilities or with resources. The criteria for beneficiaries of partner organisations is that the beneficiary is either

- poor and residing in a poor village, or an area affected by a natural disaster, or
- affected by COVID-19 with no source of income, or
- an Orphan and does not have the means to have regular meals, or
- a poor household with no source of income or low income, or
- part of a large family who does not have sufficient income to meet the costs for basic necessities

In addition, the grants to partner organisations allows the charity to establish, repair and sustain Islamic places of worship and educational institutions. Each partner organisation is selected in accordance with the Due Diligence policy of the charity.

**NOUVELLE OPTIQUE**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2025**

**FINANCIAL REVIEW**

NOUVELLE OPTIQUE had secured funds from public donors and grant makers (from sister charities in France) for their activities totalling £153,492 during the year. This was a substantially less compared to previous period (£1,112,480) because the sister charity in France received less donations for joint projects. All income from public donors and institutions were directly to the Charity or to the Partner Charity were made via the banking system and comprised of restricted funds given for particular projects.

The expenditure for the year was £172,219 (2024:£ 1,151,263), which was primarily partner grants totalling £152,365 (2024:£ 1,144,552) made to 3 partners of the Charity.

This generated a deficit of £18,727 for the period which was met with prior year surpluses. At the end of the period the charity held £6,737 in Restricted reserves.

There is no set reserves policy as all surpluses will be used for future charitable expenditure.

**PLANS FOR FUTURE PERIODS**

Future plans are to continue to raise more funds from the public and deliver more charitable projects in line with the aims of the Charity which are set out above.

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report and the 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 trustees to prepare 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 of the charity for that period. 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures 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 in operation.

**NOUVELLE OPTIQUE**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2025**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. The trustees 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.

**APPROVAL**

The report was approved by the Trustees on 29/1/2026.

And signed on their behalf by



\_\_\_\_\_  
 Ms. Ivance Ellen Carole  
 Trustee

# NOUVELLE OPTIQUE

## STATEMENT OF FINANCIAL ACTIVITIES (SOFA) PERIOD TO 31 MARCH 2025

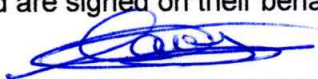
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Period to 31 Mar 25 £	Total 31 Mar 24 £
<b>INCOME from</b>					
donations and legacies	2	-	153,492	153,492	1,112,480
<b>Total</b>		-	153,492	153,492	1,112,480
<b>EXPENDITURE</b>					
on raising funds		-	17,505	17,505	-
charitable activities	3	2,042	152,672	154,714	1,151,263
<b>Total</b>		2,042	170,177	172,219	1,151,263
<b>NET INCOME</b>		(2,042)	(16,685)	(18,727)	(38,783)
Transfers between funds	6	1,712	(1,712)	-	-
Net movement in funds		(330)	(18,397)	(18,727)	(38,783)
<b>Reconciliation of funds</b>					
Total funds brought forward		330	25,134	25,464	64,247
<b>Total funds carried forward</b>		-	6,737	6,737	25,464

# NOUVELLE OPTIQUE

## BALANCE SHEET PERIOD TO 31 MARCH 2025

		Unrestricted Funds	Restricted Funds	Total Funds Period to 31 Mar 25	Total 31 Mar 24
	Note	£	£	£	£
<b>CURRENT ASSETS</b>					
Cash in hand and bank		2,000	6,737	8,737	31,164
<b>Total</b>		<b>2,000</b>	<b>6,737</b>	<b>8,737</b>	<b>31,164</b>
<b>LIABILITIES</b>					
Creditors: amounts falling due within one year	5	2,000	-	2,000	5,700
Net current assets				6,737	25,464
Total assets less current liabilities				6,737	25,464
<b>Total Net Assets</b>				<b>6,737</b>	<b>25,464</b>
<b>The funds of the charity</b>					
Unrestricted funds				-	330
Restricted funds				6,737	25,134
<b>Total</b>				<b>6,737</b>	<b>25,464</b>

These accounts were approved by the Trustees on 29/11/2026  
and are signed on their behalf by:



\_\_\_\_\_  
Ms. Ivance Ellen Carole  
Trustee

CHARITY REGISTRATION Number: 1187124

# NOUVELLE OPTIQUE

## STATEMENT OF CASH FLOWS PERIOD TO 31 MARCH 2025

	Note	31 Mar 25 £	31 Mar 24 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash generated from operations	1	(22,427)	(37,883)
<b>Net cash provided by operating activities</b>		<b>(22,427)</b>	<b>(37,883)</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(22,427)</b>	<b>(37,883)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>31,164</b>	<b>69,047</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<b>8,737</b>	<b>31,164</b>

These accounts were approved by the Trustees on [date] and are signed on their behalf by

Ms Ivance Ellen Gaird  
Trustee

CHARITY REGISTRATION NUMBER 1187124

# NOUVELLE OPTIQUE

## NOTES TO THE STATEMENT OF CASH FLOWS PERIOD TO 31 MARCH 2025

### 1.Reconciliation of net income to net cash flow from operating activities

	31/03/2025	31/03/2024
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>(18,727)</b>	<b>(38,783)</b>

#### Adjustments for:

Increase in debtors	-	-
Increase in creditors	(3,700)	900
<b>Net cash provided by operations</b>	<b>(22,427)</b>	<b>(37,883)</b>

### 2. Analysis of changes in net funds

	At 01/04/2024	Cash flow	At 31/03/2025
<b>Net cash</b>			
Cash at bank and in hand	31,164	(22,427)	8,737
<b>Total</b>	<b>31,164</b>	<b>(22,427)</b>	<b>8,737</b>

The notes form part of these financial statements

# NOUVELLE OPTIQUE

## NOTES TO THE FINANCIAL STATEMENTS PERIOD TO 31 MARCH 2025

### 1. ACCOUNTING POLICIES

#### a) 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 with 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.

#### b) Fund accounting

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of any of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

#### c) Incoming resources

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

#### d) Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being an unavoidable commitment.

Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

# NOUVELLE OPTIQUE

## NOTES TO THE FINANCIAL STATEMENTS (continued) PERIOD TO 31 MARCH 2025

### 2. DONATION & LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total 2024 £
<b>Donations</b>				
Donations	-	153,492	153,492	1,112,480
<b>TOTAL</b>	-	153,492	153,492	1,112,480

### 3. EXPENDITURE - Charitable Activities

Grants making is primarily undertaken under a partnership agreement with five charities based in Morocco, Cambodia, Ghana, Nepal and Senegal as detailed below.

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total 2024 £
<b>Grants</b>				
Cambodian Muslim Intellectual Alliance	-	-	-	191,858
The Abdul Aziz Charitable & Humanitarian Foundation (Ghana)	-	34,406	34,406	733,143
Association Le Nouveau Bonheur (Morocco)	-	-	-	56,406
HERA Educational & Humanitarian Service Society (Nepal)	-	-	-	12,904
BARAKTE Humanitaire (Senegal)	-	98,736	98,736	150,241
MAMOA	-	19,223	19,223	-
<b>SUB TOTAL</b>	-	152,365	152,365	1,144,552
<b>Charitable Activities (other)</b>				
Audit Fees	-	-	-	4,200
Bank Charges	-	307	307	1,234
Consultancy Fees	500	-	500	500
Accountancy Fees	750	-	750	750
Travel Costs	257	-	257	-
Postage, Printing & Stationery Costs	535	-	535	27
<b>SUB TOTAL</b>	2,042	307	2,349	6,711
<b>TOTAL</b>	2,042	152,672	154,714	1,151,263

# NOUVELLE OPTIQUE

## NOTES TO THE FINANCIAL STATEMENTS (continued) PERIOD TO 31 MARCH 2025

### 4. Staff Disclosures

Total number of staff employed during the period is 0 and subsequently no staff member was paid more than £60,000 during the period.

### 5. CREDITORS: Amounts falling due within one year

	£
<b>Trade creditors</b>	
Accountancy Fees for 2024	750
Accountancy & Examination Fees for 2025	750
Consultancy Fees	500
	=====
	2,000

### 6. TRANSFERS BETWEEN FUNDS

During the period, the trustees transferred £1,712 from Restricted funds to Unrestricted Funds because there was an overspend of Unrestricted Expenditure and the prior year transfers from Unrestricted funds to Restricted funds have partly been offset with this transfer of funds to ensure that the Unrestricted funds does not show a negative balance.

### 7. CONNECTED PARTY TRANSACTIONS

There were no payments made to any trustee or connected person during the period for any remuneration or expenses. No donations were received from trustees during the period.

**NOUVELLE OPTIQUE UK**

England & Wales - Charity number 1187124

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# Accounts

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**CHARITY REGISTRATION NUMBER 1187124  
NOUVELLE OPTIQUE**

**FINANCIAL STATEMENTS  
31 MARCH 2024**

# **NOUVELLE OPTIQUE**

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# **NOUVELLE OPTIQUE**

## **TRUSTEES ANNUAL REPORT PERIOD TO 31 MARCH 2024**

The Trustees have pleasure in presenting their report and financial statements of the Charity for the period to 31 MARCH 2024.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name** NOUVELLE OPTIQUE

**CHARITY REGISTRATION number** 1187124

**Registered office:** 151 Kimberley Road, Leicester, LE2 1LP

#### **THE Trustees**

The Trustees who served the charity during the period were as follows:

IVANCE ELLEN CAROLE  
SOW ABOUBACAR  
MIDODJI AGBOGBODO

#### **Charity Accountants**

Fusion Accounting Ltd  
398A East Park Road, Leicester LE5 5HH

#### **Charity Bankers**

Barclays Bank  
1 Churchill Place, London E14 5HP

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

NOUVELLE OPTIQUE is a Charitable Incorporated Organisation (CIO) governed by its constitution executed on 23<sup>rd</sup> December 2019 and was registered with the Charity Commission on the 23<sup>rd</sup> December 2019.

New trustees are appointed by a nomination process and majority decision of the trustees.

The day-to-day running of the Charity is delegated to the Chair of the charity Ms.Ivance Ellen Carole. Trustees meet regularly to make decisions and discuss all aspects of the charity.

The charity does not employ any staff and hence it relies on the voluntary time of the trustees to manage the affairs of the charity. No volunteers are employed in the charity.

During the period, the charity had established partnership with Nouvelle Optique France to collaborate and cooperate on joint projects in pursuit of the Charity objectives in various countries.

**NOUVELLE OPTIQUE**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2024**

**OBJECTIVES AND ACTIVITIES**

The objectives of the organisation, as set out in its governing document are:

(1)

To relieve financial hardship, distress and suffering among poor people and other people in need by means of, but not exclusively, making grants or loans for providing or paying for items, equipment, services and facilities, including the provision of food, clothing, clean water and the establishment of a hardship fund for the benefit of the said persons;

(2)

To advance education for the benefit of the poor, the illiterate and the general public by means of, but not exclusively, the provision or assistance in the provision of educational resources, equipment, activities and facilities, such as schools and training centres;

(3)

To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam via the provision or assistance in the provision of Islamic places of worship and Islamic education classes in accordance with the teachings of the Quran and Sunnah of the Prophet Muhammad (peace and blessings be upon him) as interpreted by the Ahle Sunnah Wal Jamaah school of thought.

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**ACHIEVEMENTS AND PERFORMANCE**

During the year, NOUVELLE OPTIQUE has, through its partner charity Nouvelle Optique France, raised charitable funds for various projects and successfully delivered a programme of poverty relief, hardship relief, Islamic advancement, and educational advancement for needy persons in various countries including Ghana, Senegal, Nepal, Morocco and Cambodia.

The delivery of projects was via four deliver partners which reached out to the aforementioned countries. The achievements included:

- Construction of 199 water wells for clean water
- Drilling of 36 boreholes for clean water
- Installation of 367 water pumps
- Installation of 52 water tanks
- Delivered 177 Aqiqa distributions to poor persons
- Delivered 800 Qurbani distributions to poor persons
- Construction of 5 schools
- Construction of 2 orphanages
- Distribution of 4,300 fruit seedlings to the poor to establish a livelihood

**NOUVELLE OPTIQUE**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2024**

- Sponsorship of 60 orphans for education
- Distribution of 3 hardship grants to poor and needy
- Construction or rehabilitation of 36 mosques
- Distribution of 1,000 tablets to school children
- Distribution of 21,200 books to school children

The water wells, boreholes, water pumps, water tanks, orphanages, fruit seedlings, Aqiqah, Qurbani and hardship grants all helped the charity meet its objective to relieve financial hardship. The construction and rehabilitation of mosques helped the charity meet its objective to advance Islam for public benefit. The school tablets, books, orphan sponsorship and construction of schools all helped the charity to meet its objective to advance education for public benefit.

The charity measures performance of the achievement by determining the outputs from each project and compared with the outputs stated in the proposals received from delivery partners. This way the trustees are able to ensure that the outputs are in line with the expectations of the charity and that the projects are delivering impact and benefit to the public.

#### **PUBLIC BENEFIT STATEMENT**

The trustees have considered the general guidance on public benefit issued by the Charity Commission and has taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities do benefit the public as it is meeting an identifiable need among those in need. The trustees have benefitted many needy individuals and families and has helped them to alleviate their financial needs in times of desperation in order to sustain living, advance education via provision of resources where they did not have the means and advanced Islam by assistance in the provision of places of worship.

#### **GRANT MAKING POLICY**

The charity gives grants to partner organisations that have financial hardship, education and Islamic projects operating in the areas of benefit. Via the partner organisations, the needs of the poor are met for their basic necessities to sustain life and the establishment of clean water wells and water pumps. The educational and Islamic needs are also met with grants to establish the facilities or with resources. The criteria for beneficiaries of partner organisations is that the beneficiary is either

- poor and residing in a poor village, or an area affected by a natural disaster, or
- affected by COVID-19 with no source of income, or
- an Orphan and does not have the means to have regular meals, or
- a poor household with no source of income or low income, or
- part of a large family who does not have sufficient income to meet the costs for basic necessities

In addition, the grants to partner organisations allows the charity to establish, repair and sustain Islamic places of worship and educational institutions. Each partner organisation is selected in accordance with the Due Diligence policy of the charity.

**NOUVELLE OPTIQUE**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2024**

**FINANCIAL REVIEW**

NOUVELLE OPTIQUE had secured funds from public donors and grant makers (from sister charities in France) for their activities totalling £1,112,480 during the year. This was a substantial increase from previous period (£164,302) because the sister charity in France received more donations for joint projects. All income from public donors and institutions were directly to the Charity or to the Partner Charity were made via the banking system and comprised of restricted funds given for particular projects.

The expenditure for the year was £1,151,263 (2023:£106,223), which was primarily partner grants totalling £1,144,552 (2023:£105,361) made to 5 partners of the Charity.

This generated a deficit of £38,783 for the period which was met with prior year surpluses. At the end of the period the charity held £25,135 in Restricted reserves and £329 in Unrestricted reserves – total £25,464.

There is no set reserves policy as all surpluses will be used for future charitable expenditure.

The income of the charity is expected to stay the same due to Nouvelle Optique France conducting further charitable appeals for joint projects.

**PLANS FOR FUTURE PERIODS**

Future plans are to continue to raise more funds from the public and deliver more charitable projects in line with the aims of the Charity which are set out above.

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report and the 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 trustees to prepare 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 of the charity for that period. 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures 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 in operation.

**NOUVELLE OPTIQUE**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2024**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. The trustees 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.

**APPROVAL**

The report was approved by the Trustees on 23/3/25

And signed on their behalf by



---

Ms. Ivance Ellen Carole  
Trustee

# **NOUVELLE OPTIQUE**

## **INDEPENDENT AUDITORS REPORT PERIOD TO 31 MARCH 2024**

### **Independent Auditor's Report to the Trustees of Nouvelle Optique UK**

#### **Opinion**

We have audited the financial statements of Nouvelle Optique UK ('the charity') for the year ended 31st March 2024 which comprise Report of the Trustees, Statement of Financial Activities, Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of The Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

# NOUVELLE OPTIQUE

## INDEPENDENT AUDITORS REPORT (Continued) PERIOD TO 31 MARCH 2024

### Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 4-5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

# NOUVELLE OPTIQUE

## INDEPENDENT AUDITORS REPORT (Continued) PERIOD TO 31 MARCH 2024

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under Section 144 Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognize non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

# NOUVELLE OPTIQUE

## INDEPENDENT AUDITORS REPORT (Continued) PERIOD TO 31 MARCH 2024

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- investigated the rationale behind significant or unusual transactions;
- the information that should have been included has been included, and whether such information is appropriately classified, aggregated or disaggregated, and characterised; and
- the overall presentation of the financial statements has been undermined by including information that is not relevant or that obscures a proper understanding of the matter disclosed;
- the financial statements provide adequate disclosures to enable the intended users to understand the effect of material transactions and events on the information conveyed in the financial statements;
- the terminology used in the financial statements, including the title of each financial statement is appropriate.
- reviewed income and expenditure to ensure there was sufficient approval and oversight of the financial transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims.

When the financial statements are prepared in accordance with a fair presentation framework, the auditor also evaluates whether the financial statements achieve fair presentation (i.e gives true and fair view) including consideration of:

- the overall presentation, structure and content of the financial statements; and
- whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (or gives a true and fair view).

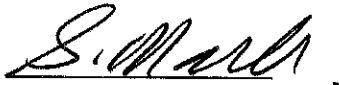
# NOUVELLE OPTIQUE

## INDEPENDENT AUDITORS REPORT (Continued) PERIOD TO 31 MARCH 2024

SKM Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Shamim Mahomed

For and on behalf of

SKM Chartered Accountants, Statutory Auditor

Pegasus House

5 Winckley Court

Mount Street

Preston

PR1 8BU

29 April 2025

## NOUVELLE OPTIQUE

### STATEMENT OF FINANCIAL ACTIVITIES (SOFA) PERIOD TO 31 MARCH 2024

	Unrestricted Funds	Restricted Funds	Total Funds Period to 31 Mar 24	<i>Total</i> <i>31 Mar 23</i>
Note	£	£	£	£
<b>INCOME from</b>				
donations and legacies	2	-	1,112,480	1,112,480
<b>Total</b>		-	1,112,480	1,112,480
<b>EXPENDITURE</b>				
charitable activities	3	5,477	1,145,786	1,151,263
<b>Total</b>		5,477	1,145,786	1,151,263
<b>NET INCOME</b>		(5,477)	(33,306)	(38,783)
Transfers between funds		-	-	-
Net movement in funds		(5,477)	(33,306)	(38,783)
<b>Reconciliation of funds</b>				
Total funds brought forward		5,806	58,441	64,247
<b>Total funds carried forward</b>		329	25,135	25,464

# NOUVELLE OPTIQUE

## BALANCE SHEET PERIOD TO 31 MARCH 2024

		Unrestricted Funds	Restricted Funds	Total Funds Period to 31 Mar 24	Total 31 Mar 23
Note	£	£	£	£	£
<b>CURRENT ASSETS</b>					
Cash in hand and bank		6,030	25,134	31,164	69,047
<b>Total</b>		<b>6,030</b>	<b>25,134</b>	<b>31,164</b>	<b>69,047</b>
<b>LIABILITIES</b>					
Creditors: amounts falling due within one year	5	5,700	-	5,700	4,800
Net current assets				25,464	64,247
Total assets less current liabilities				25,464	64,247
<b>Total Net Assets</b>				<b>25,464</b>	<b>64,247</b>
<b>The funds of the charity</b>					
Unrestricted funds				330	5,806
Restricted funds				25,134	58,441
<b>Total</b>				<b>25,464</b>	<b>64,247</b>

These accounts were approved by the Trustees on 23/3/25  
and are signed on their behalf by:

  
 \_\_\_\_\_  
 Ms. Ivance Ellen Carole  
 Trustee

CHARITY REGISTRATION Number: 1187124

# NOUVELLE OPTIQUE

## STATEMENT OF CASH FLOWS PERIOD TO 31 MARCH 2024

		31 Mar 24	31 Mar 23
	Note	£	£
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash generated from operations	1	(37,883)	58,829
Net cash provided by operating activities		(37,883)	58,829
Change in cash and cash equivalents in the reporting period		(37,883)	58,829
Cash and cash equivalents at the beginning of the reporting period		69,047	10,218
Cash and cash equivalents at the end of the reporting period	2	31,164	69,047

# NOUVELLE OPTIQUE

## NOTES TO THE STATEMENT OF CASH FLOWS PERIOD TO 31 MARCH 2024

### 1.Reconciliation of net income to net cash flow from operating activities

	31/03/2024 £	31/03/2023 £
Net income for the reporting period (as per the Statement of Financial Activities)	(38,783)	58,079
<b>Adjustments for:</b>		
Increase in debtors	-	-
Increase in creditors	900	750
<b>Net cash provided by operations</b>	<b>(37,883)</b>	<b>58,829</b>

### 2. Analysis of changes in net funds

	At 01/04/2023	Cash flow	At 31/03/2024
<b>Net cash</b>			
Cash at bank and in hand	69,047	(37,883)	31,164
<b>Total</b>	<b>69,047</b>	<b>(37,883)</b>	<b>31,164</b>

The notes form part of these financial statements

# NOUVELLE OPTIQUE

## NOTES TO THE FINANCIAL STATEMENTS PERIOD TO 31 MARCH 2024

### 1. ACCOUNTING POLICIES

#### a) **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 with 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.

#### b) **Fund accounting**

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of any of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

#### c) **Incoming resources**

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

#### d) **Resources expended**

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being an unavoidable commitment.

Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

# NOUVELLE OPTIQUE

## NOTES TO THE FINANCIAL STATEMENTS (continued) PERIOD TO 31 MARCH 2024

### 2. DONATION & LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2024	<i>Total</i> 2023
	£	£	£	£
<b>Donations</b>				
Donations	-	1,112,480	1,112,480	164,302
<b>TOTAL</b>	-	1,112,480	1,112,480	164,302

### 3. EXPENDITURE - Charitable Activities

Grants making is primarily undertaken under a partnership agreement with five charities based in Morocco, Cambodia, Ghana, Nepal and Senegal as detailed below.

	Unrestricted Funds	Restricted Funds	Total Funds 2024	<i>Total</i> 2023
	£	£	£	£
<b>Grants</b>				
Cambodian Muslim Intellectual Alliance	-	191,858	191,858	28,852
The Abdul Aziz Charitable & Humanitarian Foundation (Ghana)	-	733,143	733,143	76,509
Association Le Nouveau Bonheur (Morocco)	-	56,406	56,406	-
HERA Educational & Humanitarian Service Society (Nepal)	-	12,904	12,904	-
BARAKTE Humanitaire (Senegal)	-	150,241	150,241	-
<b>SUB TOTAL</b>	-	1,144,552	1,144,552	105,361
<b>Charitable Activities (other)</b>				
Audit Fees	4,200	-	4,200	-
Bank Charges	-	1,234	1,234	112
Consultancy Fees	500	-	500	-
Accountancy Fees	750	-	750	750
Travel Costs	-	-	-	-
Postage & Stationery Costs	27	-	27	-
<b>SUB TOTAL</b>	5,477	1,234	6,711	862
<b>TOTAL</b>	5,477	1,145,786	1,151,263	106,223

# NOUVELLE OPTIQUE

## NOTES TO THE FINANCIAL STATEMENTS (continued) PERIOD TO 31 MARCH 2024

### 4. Staff Disclosures

Total number of staff employed during the period is 0 and subsequently no staff member was paid more than £60,000 during the period.

### 5. CREDITORS: Amounts falling due within one year

	£
<b>Trade creditors</b>	
Audit Fee 2024	4,200
Accountancy Fees for 2024	750
Accountancy & Examination Fees for 2023	750
	=====
	5,700

### 6. TRANSFERS BETWEEN FUNDS

None

### 7. CONNECTED PARTY TRANSACTIONS

There were no payments made to any trustee or connected person during the period for any remuneration or expenses. No donations were received from trustees during the period.

**NOUVELLE OPTIQUE UK**

England & Wales - Charity number 1187124

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# Accounts

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# Independent examiner's report on the accounts

## Section A Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
NOUVELLE OPTIQUE UK

On accounts for the year  
ended

31 MARCH 2023

Charity no  
(if any)

1187124

Set out on pages

1 TO 2

(remember to include the page numbers of additional sheets)

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

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 the 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 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 Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

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

Signed:

Date: 24/01/2024

Name:

M F Suleman

Relevant professional  
qualification(s) or body

Accountant

(if any):

**Address:**

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material problems.

**Give here brief details of any items that the examiner wishes to disclose.**

None

**CHARITY REGISTRATION NUMBER 1187124  
NOUVELLE OPTIQUE**

**FINANCIAL STATEMENTS  
31 MARCH 2023**

# **NOUVELLE OPTIQUE**

## **FINANCIAL STATEMENTS PERIOD TO 31 MARCH 2023 CONTENTS PAGE**

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Balance Sheet	7
Statement of Cash flows	8
Notes to the Statement of Cash flows	9
Notes to the Financial Statements	10-12

# **NOUVELLE OPTIQUE**

## **TRUSTEES ANNUAL REPORT PERIOD TO 31 MARCH 2023**

The Trustees have pleasure in presenting their report and financial statements of the Charity for the period to 31 MARCH 2023.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name** NOUVELLE OPTIQUE

**CHARITY REGISTRATION number** 1187124

**Registered office:** 151 Kimberley Road, Leicester, LE2 1LP

### **THE Trustees**

The Trustees who served the charity during the period were as follows:

IVANCE ELLEN CAROLE (appointed 13/10/2022)  
SOW ABOUBACAR (appointed 13/10/2022)  
MIDODJI AGBOGBODO (appointed 13/10/2022)  
MOHAMED ED-DENGUIR (resigned 13/10/2022)  
GREGORY JOEL PAUL SEIGNARD (resigned 13/10/2022)  
AMAR MEKROUS (resigned 13/10/2022)

### **Charity Accountants**

Fusion Accounting Ltd  
398A East Park Road, Leicester LE5 5HH

### **Charity Bankers**

Barclays Bank  
1 Churchill Place, London E14 5HP

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

NOUVELLE OPTIQUE is a Charitable Incorporated Organisation (CIO) governed by its constitution executed on 23<sup>rd</sup> December 2019 and was registered with the Charity Commission on the 23<sup>rd</sup> December 2019.

New trustees are appointed by a nomination process and majority decision of the trustees.

The day-to-day running of the Charity is delegated to the Chair of the charity Ms. Ivance Ellen Carole. Trustees meet regularly to make decisions and discuss all aspects of the charity.

The charity does not employ any staff and hence it relies on the voluntary time of the trustees to manage the affairs of the charity. No volunteers are employed in the charity.

During the period, the charity had established partnership with Nouvelle Optique France to collaborate and cooperate on joint projects in pursuit of the Charity objectives in various countries.

**NOUVELLE OPTIQUE**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2023**

**OBJECTIVES AND ACTIVITIES**

The objectives of the organisation, as set out in its governing document are:

(1)

To relieve financial hardship, distress and suffering among poor people and other people in need by means of, but not exclusively, making grants or loans for providing or paying for items, equipment, services and facilities, including the provision of food, clothing, clean water and the establishment of a hardship fund for the benefit of the said persons;

(2)

To advance education for the benefit of the poor, the illiterate and the general public by means of, but not exclusively, the provision or assistance in the provision of educational resources, equipment, activities and facilities, such as schools and training centres;

(3)

To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam via the provision or assistance in the provision of Islamic places of worship and Islamic education classes in accordance with the teachings of the Quran and Sunnah of the Prophet Muhammad (peace and blessings be upon him) as interpreted by the Ahle Sunnah Wal Jamaah school of thought.

The charity aims to support the relief of financial hardship, advance education and advance Islam in various parts of the world. The charity does not have any employees. All administration and fundraising are completed by trustee volunteers. Thus, volunteers' contribution is significant to the charity's ability to undertake all its activities.

The charity measures success in the period by assessing the level of donations raised, the number of projects planned and delivered in expending those donations, and the number of beneficiaries. The achievements and activities undertaken during the period is shown below, and indicates a successful period of raising funds and delivering benefit to tens of thousands of needy people.

**ACHIEVEMENTS AND PERFORMANCE**

During the year, NOUVELLE OPTIQUE has, through its partner charity Nouvelle Optique France, raised charitable funds for various projects and successfully delivered a programme of poverty relief, hardship relief, Islamic advancement, and educational advancement for needy persons in various countries including uGhana, Ivory Coast, Burkina Faso, Togo and Cambodia.

The delivery of projects was via four deliver partners which reached out to the aforementioned countries. The achievements included:

- Construction of 19 water wells for clean water
- Drilling of 2 boreholes for clean water
- Installation of 148 water pumps
- Installation of 1 water tank
- Distribution of 8,925 meals for the poor
- Construction or rehabilitation of 2 mosques

**NOUVELLE OPTIQUE**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2023**

- Distribution of 300 books to school children

The water wells, boreholes, water pumps, water tanks, and meals all helped the charity meet its objective to relieve financial hardship. The construction and rehabilitation of mosques helped the charity meet its objective to advance Islam for public benefit. The books helped the charity to meet its objective to advance education for public benefit.

The charity measures performance of the achievement by determining the outputs from each project and compared with the outputs stated in the proposals received from delivery partners. This way the trustees are able to ensure that the outputs are in line with the expectations of the charity and that the projects are delivering impact and benefit to the public.

#### **PUBLIC BENEFIT STATEMENT**

The trustees have considered the general guidance on public benefit issued by the Charity Commission and has taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities do benefit the public as it is meeting an identifiable need among those in need. The trustees have benefitted many needy individuals and families and has helped them to alleviate their financial needs in times of desperation in order to sustain living, advance education via provision of resources where they did not have the means and advanced Islam by assistance in the provision of places of worship.

#### **GRANT MAKING POLICY**

The charity gives grants to partner organisations that have financial hardship, education and Islamic projects operating in the areas of benefit. Via the partner organisations, the needs of the poor are met for their basic necessities to sustain life and the establishment of clean water wells and water pumps. The educational and Islamic needs are also met with grants to establish the facilities or with resources. The criteria for beneficiaries of partner organisations is that the beneficiary is either

- poor and residing in a poor village, or an area affected by a natural disaster, or
- affected by COVID-19 will no source of income, or
- an Orphan and does not have the means to have regular meals, or
- a poor household with no source of income or low income, or
- part of a large family who does not have sufficient income to meet the costs for basic necessities

In addition, the grants to partner organisations allows the charity to establish, repair and sustain Islamic places of worship and educational institutions. Each partner organisation is selected in accordance with the Due Diligence policy of the charity.

**NOUVELLE OPTIQUE**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2023**

**FINANCIAL REVIEW**

NOUVELLE OPTIQUE had secured funds from public donors and grant makers (from sister charities in France) for their activities totalling £164,302 during the year. This was a substantial decrease from previous period (£1,900,049) because the sister charity in France received less donations for joint projects. All income from public donors and institutions were directly to the Charity or to the Partner Charity were made via the banking system and comprised of restricted funds given for particular projects.

The expenditure for the year was £106,223 (2022:£1,955,512), which was primarily partner grants totalling £105,361 (2022:£1,948,813) made to two partners of the Charity.

This generated a surplus of £58,079 for the period. This was added to the reserves of the charity and at the end of the period the charity held £58,441 in Restricted reserves and £5,806 in Unrestricted reserves – total £64,247.

There is no set reserves policy as all surpluses will be used for future charitable expenditure.

The income of the charity is expected to increase significantly due to Nouvelle Optique France conducting further charitable appeals for joint projects.

**PLANS FOR FUTURE PERIODS**

Future plans are to continue to raise more funds from the public and deliver more charitable projects in line with the aims of the Charity which are set out above.

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report and the 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 trustees to prepare 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 of the charity for that period. 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures 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 in operation.


**NOUVELLE OPTIQUE**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2023**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. The trustees 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.

**APPROVAL**

The report was approved by the Trustees on 24/1/2024

And signed on their behalf by

Ellen Ivance 

Ms. Ivance Ellen Carole  
Trustee

# NOUVELLE OPTIQUE

## STATEMENT OF FINANCIAL ACTIVITIES (SOFA) PERIOD TO 31 MARCH 2023

	Unrestricted Funds	Restricted Funds	Total Funds Period to 31 Mar 23	<i>Total</i> 31 Mar 22
Note	£	£	£	£
<b>INCOME from</b>				
donations and legacies	2	500	163,802	164,302
<b>Total</b>		<b>500</b>	<b>163,802</b>	<b>164,302</b>
<b>EXPENDITURE</b>				
charitable activities	3	862	105,361	106,223
<b>Total</b>		<b>862</b>	<b>105,361</b>	<b>106,223</b>
<b>NET INCOME</b>				
		<b>(362)</b>	<b>58,441</b>	<b>58,079</b>
Transfers between funds		-	-	-
Net movement in funds		<b>(362)</b>	<b>58,441</b>	<b>58,079</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		<b>6,168</b>	-	<b>6,168</b>
<b>Total funds carried forward</b>		<b>5,806</b>	<b>58,441</b>	<b>64,247</b>

# NOUVELLE OPTIQUE

## BALANCE SHEET PERIOD TO 31 MARCH 2023

		Unrestricted Funds	Restricted Funds	Total Funds Period to 31 Mar 23	Total 31 Mar 22
Note	£	£	£	£	£
<b>CURRENT ASSETS</b>					
Cash in hand and bank		10,606	58,441	69,047	10,218
<b>Total</b>		<b>10,606</b>	<b>58,441</b>	<b>69,047</b>	<b>10,218</b>
<b>LIABILITIES</b>					
Creditors: amounts falling due within one year	5	4,800	-		4,050
Net current assets				64,247	6,168
Total assets less current liabilities				64,247	6,168
<b>Total Net Assets</b>				<b>64,247</b>	<b>6,168</b>
<b>The funds of the charity</b>					
Unrestricted funds				6,168	6,168
Restricted funds				-	-
<b>Total</b>				<b>6,168</b>	<b>6,168</b>

These accounts were approved by the Trustees on 24/1/2024  
and are signed on their behalf by:

Ellen Ivance   
Ms. Ivance Ellen Carole  
Trustee

CHARITY REGISTRATION Number: 1187124

# NOUVELLE OPTIQUE

## STATEMENT OF CASH FLOWS PERIOD TO 31 MARCH 2023

		31 Mar 23	31 Mar 22
	Note	£	£
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash generated from operations	1	58,829	(52,163)
<b>Net cash provided by operating activities</b>		<b>58,829</b>	<b>(52,163)</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>58,829</b>	<b>(52,163)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>10,218</b>	<b>62,381</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<b>69,047</b>	<b>10,218</b>

# NOUVELLE OPTIQUE

## NOTES TO THE STATEMENT OF CASH FLOWS PERIOD TO 31 MARCH 2023

### 1.Reconciliation of net income to net cash flow from operating activities

	31/03/2023 £	31/03/2022 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>58,829</b>	<b>(55,463)</b>
<b>Adjustments for:</b>		
Increase in debtors	-	-
Increase in creditors	-	3,300
<b>Net cash provided by operations</b>	<b>58,829</b>	<b>(52,163)</b>

### 2. Analysis of changes in net funds

	At 01/04/2022	Cash flow	At 31/03/2023
<b>Net cash</b>			
Cash at bank and in hand	10,218	58,829	69,047
<b>Total</b>	<b>10,218</b>	<b>58,829</b>	<b>69,047</b>

The notes form part of these financial statements

# NOUVELLE OPTIQUE

## NOTES TO THE FINANCIAL STATEMENTS PERIOD TO 31 MARCH 2023

### 1. ACCOUNTING POLICIES

#### a) **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 with 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.

#### b) **Fund accounting**

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of any of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

#### c) **Incoming resources**

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

#### d) **Resources expended**

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being an unavoidable commitment.

Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

# NOUVELLE OPTIQUE

## NOTES TO THE FINANCIAL STATEMENTS (continued) PERIOD TO 31 MARCH 2023

### 2. DONATION & LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total 2022
	£	£	£	£
<b>Donations</b>				
Donations	500	163,802	164,302	1,900,049
<b>TOTAL</b>	500	163,802	164,302	1,900,049

### 3. EXPENDITURE - Charitable Activities

Grants making is primarily undertaken under a partnership agreement with four charities based in Morocco, Cambodia, Ghana and Madagascar as detailed below.

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total 2022
	£	£	£	£
<b>Grants</b>				
Cambodian Muslim Intellectual Alliance	-	28,852	28,852	1,182,224
The Abdul Aziz Charitable & Humanitarian Foundation (Ghana)	-	76,509	76,509	480,797
Association Al Khairat (Morocco)	-	-	-	180,465
MAMOA (Madagascar Charity)	-	-	-	105,327
<b>SUB TOTAL Charitable Activities (other)</b>	-	105,361	105,361	1,948,813
Audit Fees	-	-	-	3,300
Bank Charges	112	-	112	1,166
Consultancy Fees	-	-	-	800
Accountancy Fees	750	-	750	750
Travel Costs	-	-	-	362
Postage Costs	-	-	-	321
<b>SUB TOTAL</b>	862	-	862	6,699
<b>TOTAL</b>	862	105,361	106,223	1,955,512

# NOUVELLE OPTIQUE

## NOTES TO THE FINANCIAL STATEMENTS (continued) PERIOD TO 31 MARCH 2023

### 4. Staff Disclosures

Total number of staff employed during the period is 0 and subsequently no staff member was paid more than £60,000 during the period.

### 5. CREDITORS: Amounts falling due within one year

	£
<b>Trade creditors</b>	
Audit Fee 2022	3,300
Accountancy Fees for 2022	750
Accountancy & Examination Fees for 2023	750
	=====
	4,800

### 6. TRANSFERS BETWEEN FUNDS

None

### 7. CONNECTED PARTY TRANSACTIONS

There were no payments made to any trustee or connected person during the period for any remuneration or expenses. No donations were received from trustees during the period.

**NOUVELLE OPTIQUE UK**

England & Wales - Charity number 1187124

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# Accounts

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**CHARITY REGISTRATION NUMBER 1187124  
NOUVELLE OPTIQUE**

**FINANCIAL STATEMENTS  
31 MARCH 2022**

# **NOUVELLE OPTIQUE**

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# NOUVELLE OPTIQUE

## TRUSTEES ANNUAL REPORT PERIOD TO 31 MARCH 2022

The Trustees have pleasure in presenting their report and financial statements of the Charity for the period to 31 MARCH 2022.

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered charity name** NOUVELLE OPTIQUE

**CHARITY REGISTRATION number** 1187124

**Registered office:** 151 Kimberley Road, Leicester, LE2 1LP

### THE Trustees

The Trustees who served the charity during the period were as follows:

IVANCE ELLEN CAROLE (appointed 13/10/2022)  
SOW ABOUBACAR (appointed 13/10/2022)  
MIDODJI AGBOGBODO (appointed 13/10/2022)  
MOHAMED ED-DENGUIR (resigned 13/10/2022)  
GREGORY JOEL PAUL SEIGNARD (resigned 13/10/2022)  
AMAR MEKROUS (resigned 13/10/2022)

### Charity Accountants

Fusion Consulting Services Ltd  
398B East Park Road, Leicester LE5 5HH

### Charity Bankers

Barclays Bank  
1 Churchill Place, London E14 5HP

### Charity Auditors

SKM chartered accountants  
Pegasus House, 5 Winckley Court, Mount Street, Preston, PR1 8BU

### STRUCTURE, GOVERNANCE AND MANAGEMENT

NOUVELLE OPTIQUE is a Charitable Incorporated Organisation (CIO) governed by its constitution executed on 23<sup>rd</sup> December 2019 and was registered with the Charity Commission on the 23<sup>rd</sup> December 2019.

New trustees are appointed by a nomination process and majority decision of the trustees.

The day-to-day running of the Charity is delegated to the Chair of the charity Ms. Ivance Ellen Carole. During the period, the Chair of the charity was Mr Mohamed Ed-Denguir. Trustees meet regularly to make decisions and discuss all aspects of the charity.

The charity does not employ any staff and hence it relies on the voluntary time of the trustees to manage the affairs of the charity. No volunteers are employed in the charity.

During the period, the charity had established partnership with Nouvelle Optique France to collaborate and cooperate on joint projects in pursuit of the Charity objectives in various countries.

**NOUVELLE OPTIQUE**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2022**

**OBJECTIVES AND ACTIVITIES**

The objectives of the organisation, as set out in its governing document are:

(1)

To relieve financial hardship, distress and suffering among poor people and other people in need by means of, but not exclusively, making grants or loans for providing or paying for items, equipment, services and facilities, including the provision of food, clothing, clean water and the establishment of a hardship fund for the benefit of the said persons;

(2)

To advance education for the benefit of the poor, the illiterate and the general public by means of, but not exclusively, the provision or assistance in the provision of educational resources, equipment, activities and facilities, such as schools and training centres;

(3)

To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam via the provision or assistance in the provision of Islamic places of worship and Islamic education classes in accordance with the teachings of the Quran and Sunnah of the Prophet Muhammad (peace and blessings be upon him) as interpreted by the Ahle Sunnah Wal Jamaah school of thought.

The charity aims to support the relief of financial hardship, advance education and advance Islam in various parts of the world. The charity does not have any employees. All administration and fundraising are completed by trustee volunteers. Thus, volunteers' contribution is significant to the charity's ability to undertake all its activities.

The charity measures success in the period by assessing the level of donations raised, the number of projects planned and delivered in expending those donations, and the number of beneficiaries. The achievements and activities undertaken during the period is shown below, and indicates a successful period of raising funds and delivering benefit to tens of thousands of needy people.

**ACHIEVEMENTS AND PERFORMANCE**

During the year, NOUVELLE OPTIQUE has, through its partner charity Nouvelle Optique France, raised charitable funds for various projects and successfully delivered a programme of poverty relief, hardship relief, Islamic advancement, and educational advancement for needy persons in various countries including Morocco, Ghana, Ivory Coast, Burkina Faso, Benin, Togo, Cambodia and Madagascar.

The delivery of projects was via four deliver partners which reached out to the aforementioned countries. The achievements included:

- Construction of 164 water wells for clean water
- Drilling of 41 boreholes for clean water
- Installation of 3,323 water pumps
- Installation of 135 water tanks
- Distribution of 241 hardship grants to poor and orphans
- Distribution of 20,210 meals for the poor
- Distribution of 15,600 fruit seedlings to the poor to establish a livelihood
- Construction or rehabilitation of 20 mosques

**NOUVELLE OPTIQUE**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2022**

- Construction or repair of 34 houses for poor families
- Construction of 6 schools
- Distribution of 72 school kits to school children
- Distribution of 11,500 books to school children
- Delivered 135 Aqiqa distributions to poor persons

The water wells, boreholes, water pumps, water tanks, hardship grants, fruit seedlings, meals, houses for poor families and Aqiqa distribution all helped the charity meet its objective to relieve financial hardship. The construction and rehabilitation of mosques helped the charity meet its objective to advance Islam for public benefit. The school kits, books and construction of schools all helped the charity to meet its objective to advance education for public benefit.

The charity measures performance of the achievement by determining the outputs from each project and compared with the outputs stated in the proposals received from delivery partners. This way the trustees are able to ensure that the outputs are in line with the expectations of the charity and that the projects are delivering impact and benefit to the public.

#### **PUBLIC BENEFIT STATEMENT**

The trustees have considered the general guidance on public benefit issued by the Charity Commission and has taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities do benefit the public as it is meeting an identifiable need among those in need. The trustees have benefitted many needy individuals and families and has helped them to alleviate their financial needs in times of desperation in order to sustain living, advance education via provision of schools and learning resources where they did not have the means and advanced Islam by assistance in the provision of places of worship.

#### **GRANT MAKING POLICY**

The charity gives grants to partner organisations that have financial hardship, education and Islamic projects operating in the areas of benefit. Via the partner organisations, the needs of orphans and the poor are met with necessity grants to pay for their basic necessities to sustain life and the establishment of clean water wells and water pumps, and to allow them to plant trees to generate income for the future. The educational and Islamic needs are also met with grants to establish the facilities. The criteria for beneficiaries of partner organisations is that the beneficiary is either

- poor and residing in a poor village, or an area affected by a natural disaster, or
- affected by COVID-19 with no source of income, or
- an Orphan and does not have the means to have regular meals, or
- a poor household with no source of income or low income, or
- part of a large family who does not have sufficient income to meet the costs for basic necessities

In addition, the grants to partner organisations allows the charity to establish, repair and sustain Islamic places of worship and educational institutions. Each partner organisation is selected in accordance with the Due Diligence policy of the charity.

**NOUVELLE OPTIQUE**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2022**

**FINANCIAL REVIEW**

NOUVELLE OPTIQUE had secured funds from public donors and grant makers (from sister charities in France and Belgium) for their activities totalling £1,900,049 during the year. This was a substantial increase from previous period (£62,381) because the charity partnered with the sister charity in France for the Charity to receive funds directly and then for the charity to jointly undertake the projects on the ground. All income from public donors and institutions were directly to the Charity or to the Partner Charity were made via the banking system and comprised of restricted funds given for particular projects.

The expenditure for the year was £1,955,512, which was primarily partner grants totalling £1,948,813 made to four partners of the Charity.

This generated a deficit for the period of £55,463 which was met with prior year surplus. The charity expended all the restricted income and had unrestricted reserves of £6,168 at the end of the year.

There is no set reserves policy as all surpluses will be used for future charitable expenditure.

The income of the charity is expected to reduce significantly due to Nouvelle Optique France regaining its financial stability in the country of its operation.

**PLANS FOR FUTURE PERIODS**

Future plans are to continue to raise more funds from the public and deliver more charitable projects in line with the aims of the Charity which are set out above. With the income now not coming forth from Nouvelle Optique France, the trustees will rely on local donations for poverty relief projects.

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report and the 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 trustees to prepare 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 of the charity for that period. 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures 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 in operation.

**NOUVELLE OPTIQUE**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2022**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. The trustees 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.

**APPROVAL**

The report was approved by the Trustees on 28/09/2023

And signed on their behalf by



Ellen Carole Ivance

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Ms. Ivance Ellen Carole  
Trustee

**NOUVELLE OPTIQUE  
INDEPENDENT AUDITORS REPORT  
PERIOD TO 31 MARCH 2022**

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF NOUVELLE OPTIQUE**

### **Opinion**

We have audited the financial statements of Nouvelle Optique ('the charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash flows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**NOUVELLE OPTIQUE**  
**INDEPENDENT AUDITORS REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2022**

## **Other information**

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

## **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on pages 4-5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**NOUVELLE OPTIQUE**  
**INDEPENDENT AUDITORS REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2022**

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

**NOUVELLE OPTIQUE**  
**INDEPENDENT AUDITORS REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2022**

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- investigated the rationale behind significant or unusual transactions; and
- the information that should have been included has been included, and whether such information is appropriately classified, aggregated or disaggregated, and characterised; and
- the overall presentation of the financial statements has been undermined by including information that is not relevant or that obscures a proper understanding of the matter disclosed;
- the financial statements provide adequate disclosures to enable the intended users to understand the effect of material transactions and events on the information conveyed in the financial statements;
- the terminology used in the financial statements, including the title of each financial statement is appropriate.

When the financial statements are prepared in accordance with a fair presentation framework, the auditor also evaluates whether the financial statements achieve fair presentation (i.e gives true and fair view) including consideration of:

- the overall presentation, structure and content of the financial statements; and
- whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (or gives a true and fair view).

SKM Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Shamim Mahomed

SKM Chartered Accountants, Statutory Auditor

Pegasus House, 5 Winckley Court, Mount Street, Preston, PR1 8BU

28<sup>th</sup> SEP 2023

## NOUVELLE OPTIQUE

### STATEMENT OF FINANCIAL ACTIVITIES (SOFA) PERIOD TO 31 MARCH 2022


	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Period to 31 Mar 22 £	<i>Total</i> <i>31 Mar 21</i> £
<b>INCOME from</b>					
donations and legacies	2	-	1,900,049	1,900,049	62,381
<b>Total</b>		-	1,900,049	1,900,049	62,381
<b>EXPENDITURE</b>					
charitable activities	3	6,699	1,948,813	1,955,512	750
<b>Total</b>		6,699	1,948,813	1,955,512	750
<b>NET INCOME</b>		(6,699)	(48,764)	(55,463)	61,631
Transfers between funds		(48,764)	48,764	-	-
Net movement in funds		(55,463)	-	(55,463)	-
<b>Reconciliation of funds</b>					
Total funds brought forward		61,631	-	61,631	-
<b>Total funds carried forward</b>		6,168	-	6,168	61,631

# NOUVELLE OPTIQUE

## BALANCE SHEET PERIOD TO 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Period to 31 Mar 22 £	Total 31 Mar 21 £
<b>CURRENT ASSETS</b>					
Cash in hand and bank		10,218	-	10,218	62,381
<b>Total</b>		<b>10,218</b>	<b>-</b>	<b>10,218</b>	<b>62,381</b>
<b>LIABILITIES</b>					
Creditors: amounts falling due within one year	5	4,050	-		750
Net current assets				6,168	61,631
Total assets less current liabilities				6,168	61,631
<b>Total Net Assets</b>				<b>6,168</b>	<b>61,631</b>
<b>The funds of the charity</b>					
Unrestricted funds				6,168	61,631
Restricted funds				-	-
<b>Total</b>				<b>6,168</b>	<b>61,631</b>

These accounts were approved by the Trustees on 28/09/2023  
and are signed on their behalf by:

  
Ellen Carole Ivance  
 Ms. Ivance Ellen Carole  
 Trustee

CHARITY REGISTRATION Number: 1187124

# NOUVELLE OPTIQUE

## STATEMENT OF CASH FLOWS PERIOD TO 31 MARCH 2022

		31 Mar 22	31 Mar 21
	Note	£	£
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash generated from operations	1	(52,163)	62,381
<b>Net cash provided by operating activities</b>		<b>(52,163)</b>	<b>62,381</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(52,163)</b>	<b>62,381</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>62,381</b>	<b>-</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<b>10,218</b>	<b>62,381</b>

# NOUVELLE OPTIQUE

## NOTES TO THE STATEMENT OF CASH FLOWS PERIOD TO 31 MARCH 2022

### 1.Reconciliation of net income to net cash flow from operating activities

	31/03/2022 £	31/03/2021 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>(55,463)</b>	<b>61,631</b>
<b>Adjustments for:</b>		
Increase in debtors	-	-
Increase in creditors	3,300	750
<b>Net cash provided by operations</b>	<b>(52,163)</b>	<b>62,381</b>

### 2. Analysis of changes in net funds

	At 01/04/2021	Cash flow	At 31/03/2022
<b>Net cash</b>			
Cash at bank and in hand	62,381	(52,163)	10,218
<b>Total</b>	<b>62,381</b>	<b>(52,163)</b>	<b>10,218</b>

The notes form part of these financial statements

# NOUVELLE OPTIQUE

## NOTES TO THE FINANCIAL STATEMENTS PERIOD TO 31 MARCH 2022

### 1. ACCOUNTING POLICIES

#### a) 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 with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011. The basis has changed for this period due to the income exceeding £500,000. Previous year accounts were prepared on a Receipts and Payments basis.

The new accounting policies are relevant to the size and nature of the charity's income for the period.

The change in accounting policy has only resulted in minor non-material differences arising. As such no requirement to restate prior or current year figures has arisen.

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

#### b) Fund accounting

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of any of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

#### c) Incoming resources

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

#### d) Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being an unavoidable commitment.

Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

# NOUVELLE OPTIQUE

## NOTES TO THE FINANCIAL STATEMENTS (continued) PERIOD TO 31 MARCH 2022

### 2. DONATION & LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total 2021
	£	£	£	£
<b>Donations</b>				
Donations	-	1,900,049	1,900,049	62,381
<b>TOTAL</b>	-	1,900,049	1,900,049	62,381

### 3. EXPENDITURE - Charitable Activities

Grants making is primarily undertaken under a partnership agreement with four charities operating in Morocco, Cambodia, Ghana and Madagascar as detailed below.

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total 2021
	£	£	£	£
<b>Grants</b>				
Cambodian Muslim Intellectual Alliance	-	1,182,224	1,182,224	-
The Abdul Aziz Charitable & Humanitarian Foundation (Ghana)	-	480,797	480,797	-
Association Al Khairat (Morocco)	-	180,465	180,465	-
MAMOA (Madagascar Charity)	-	105,327	105,327	-
<b>SUB TOTAL</b>	-	1,948,813	1,948,813	-
<b>Charitable Activities (other)</b>				
Audit Fees	3,300	-	3,300	-
Bank Charges	1,166	-	1,166	-
Consultancy Fees	800	-	800	-
Accountancy Fees	750	-	750	750
Travel Costs	362	-	362	-
Postage Costs	321	-	321	-
<b>SUB TOTAL</b>	6,699	-	6,699	750
<b>TOTAL</b>	6,699	1,948,813	1,955,512	-

# NOUVELLE OPTIQUE

## NOTES TO THE FINANCIAL STATEMENTS (continued) PERIOD TO 31 MARCH 2022

### 4. Staff Disclosures

Total number of staff employed during the period is 0 and subsequently no staff member was paid more than £60,000 during the period.

### 5. CREDITORS: Amounts falling due within one year

	£
<b>Trade creditors</b>	
Audit Fee Provision	3,300
Accountancy & Examination Fees for 2022	750
	=====
	4,050

### 6. TRANSFERS BETWEEN FUNDS

During the year, the trustees transferred £48,764 from Unrestricted funds to Restricted Funds because there was an overspend of Restricted Expenditure. This was foreseen and the unrestricted funds were not committed to or ring-fenced to any project. The trustees transferred between the funds so as to ensure that there are no negative balances on the Restricted category.

### 7. CONNECTED PARTY TRANSACTIONS

There were no payments made to any trustee or connected person during the period for any remuneration or expenses. No donations were received from trustees during the period.

**NOUVELLE OPTIQUE UK**

England & Wales - Charity number 1187124

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# Accounts

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# Independent examiner's report on the accounts

## Section A Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
NOUVELLE OPTIQUE UK

On accounts for the year  
ended

31 MARCH 2021

Charity no  
(if any)

1187124

Set out on pages

1 TO 2

(remember to include the page numbers of additional sheets)

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

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 the 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 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 Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

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

Signed:

Date: 29/01/2022

Name:

M F Suleman

Relevant professional  
qualification(s) or body

Accountant

(if any):

**Address:**

**Section B Disclosure**

Only complete if the examiner needs to highlight material problems.

**Give here brief details of any items that the examiner wishes to disclose.**

None



# Trustees' Annual Report for the period

<b>From</b>	Period start date			<b>To</b>	Period end date		
	Day 23	Month 12	Year 2019		Day 31	Month 03	Year 2021

## Section A Reference and administration details

Charity name

NOUVELLE OPTIQUE UK

Other names charity is known by

Registered charity number (if any)

1187124

Charity's principal address

65 ROWSLEY STREET

LEICESTER

Postcode

LE5 5JP

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	MOHAMED ED-DENGUIR			
2	GREGORY JOEL PAUL SEIGNARD			
3	AMAR MEKROUS			
4				
5				
6				
7				
8				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

### Name of chief executive or names of senior staff members (Optional information)

## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	CONSTITUTION
How the charity is constituted (eg. trust, association, company)	CHARITABLE INCORPORATED ORGANISATION (CIO)
Trustee selection methods (eg. appointed by, elected by)	TRUSTEE MAJORITY

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

## Section C Objectives and activities

### Summary of the objects of the charity set out in its governing document

- (1)  
TO RELIEVE FINANCIAL HARDSHIP, DISTRESS AND SUFFERING AMONG POOR PEOPLE AND OTHER PEOPLE IN NEED BY MEANS OF, BUT NOT EXCLUSIVELY, MAKING GRANTS OR LOANS FOR PROVIDING OR PAYING FOR ITEMS, EQUIPMENT, SERVICES AND FACILITIES, INCLUDING THE PROVISION OF FOOD, CLOTHING, CLEAN WATER AND THE ESTABLISHMENT OF A HARDSHIP FUND FOR THE BENEFIT OF THE SAID PERSONS;
- (2)  
TO ADVANCE EDUCATION FOR THE BENEFIT OF THE POOR, THE ILLITERATE AND THE GENERAL PUBLIC BY MEANS OF, BUT NOT EXCLUSIVELY, THE PROVISION OR ASSISTANCE IN THE PROVISION OF EDUCATIONAL RESOURCES, EQUIPMENT, ACTIVITIES AND FACILITIES, SUCH AS SCHOOLS AND TRAINING CENTRES;
- (3)  
TO ADVANCE THE RELIGION OF ISLAM, BY MEANS OF, BUT NOT EXCLUSIVELY, PROMOTING THE TEACHINGS AND TENETS OF ISLAM VIA THE PROVISION OR ASSISTANCE IN THE PROVISION OF ISLAMIC PLACES OF WORSHIP AND ISLAMIC EDUCATION CLASSES IN ACCORDANCE WITH THE TEACHINGS OF THE

QURAN AND SUNNAH OF THE PROPHET MUHAMMAD (PEACE AND BLESSINGS BE UPON HIM) AS INTERPRETED BY THE AHLE SUNNAH WAL JAMAAH SCHOOL OF THOUGHT.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

This is the first year of the charity in which the trustees tried to establish the charity and its projects. During the year, the trustees faced delays in opening a bank account which was due to Covid-19. The trustees successfully raised general funds from grants for general projects of the charity. The trustees also made contact with various charities and the local representative in Ghana, Madagascar and Madagascar to determine bonafide projects that will benefit the public in the areas of food packs, water wells, mosque building and education support. The trustees are confident that the public will benefit from projects in the near future. The trustees have considered the general guidance on public benefit issued by the Charity Commission and has taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities will benefit the public as the trustees have identified some projects which will be undertaken in the near future.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Section D Achievements and performance**

**Summary of the main achievements of the charity during the year**

This is the first year of the charity in which the trustees tried to establish the charity and its projects. During the year, the trustees faced delays in opening a bank account which was due to Covid-19. The trustees successfully raised general funds from grants for general projects of the charity. The trustees also made contact with various charities and the local representative in Ghana, Madagascar and Madagascar to determine bonafide projects that will benefit the public in the areas of food packs, water wells, mosque building and education support. The trustees are confident that the public will benefit from projects in the near future.

**Section E Financial review**

**Brief statement of the charity's policy on reserves**

The trustees secured income of £62,381 in donations and grants during the period. There was no expenditure incurred during the period due to delays in opening a bank account. This resulted in a surplus of £62,381 as unrestricted funds for the period. The trustees do not have a policy to retain reserves for operational costs of the charity, but will retain the reserves for future charitable expenditure in furtherance of the objects.

Details of any funds materially in deficit

NONE

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

[Empty box for optional information]


Section F Other optional information

[Empty box for Section F]

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	MOHAMED EL-DENYUIC	
Position (eg Secretary, Chair, etc)	CHAIR	

Date 29/01/2022



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Charity Name NOUVELLE OPTIQUE UK	No (if any) 1187124
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<b>CC16a</b>
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## Receipts and payments accounts

For the period from	Period start date 23/12/2019	To	Period end date 31/03/2021
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Donations	62,381	-	-	62,381	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	62,381	-	-	62,381	-
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
<b>Sub total</b>	-	-	-	-	-
<b>Total receipts</b>	62,381	-	-	62,381	-
<b>A3 Payments</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	-	-	-	-	-
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-
<b>Net of receipts/(payments)</b>	62,381	-	-	62,381	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
<b>Cash funds this year end</b>	62,381	-	-	62,381	-

# Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Cash at bank and hand	62,381	-	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	<b>62,381</b>	-	-

(agree balances with receipts and payments account(s))

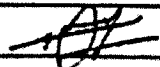
Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>		-	-
		-	-
		-	-
		-	-
		-	-

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			
Accounting Fees	General	750	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	JOHANNES F. SENGOK	29/01/2022