

NIDA COMMUNITY SERVICES UK

Trustees Annual Report And Unaudited Financial Statements

31 July 2025

**Fazlur Rahman , ACMA, CPA and
MBA
Chartered Management Accountant
34 Oxford Street
Batley WF17 7PR**

Trustees' Annual Report

Year ended 31st July 2025

Introduction

We, the Trustees of NIDA Community Services UK, are pleased to present the Annual Report for the fiscal year ending 31st July 2025. This report provides a comprehensive overview of our activities, key achievements, and financial performance during the reporting period.

Reference and administrative details Registered charity name:

NIDA COMMUNITY SERVICES UK

Charity registration number: 1187310

Principal office:

3 Brook Drive
HARROW
Middlesex
HA1 4RS

Independent examiner

Fazlur Rahman , ACMA, CPA and MBA
Chartered Management Accountants
34 Oxford Street
Batley
WF17 7PR

The Trustees

1. Mohamed Yoosuf Lebbe Noordeen
2. Mohamed Namees Seyed Ibrahim
3. Mohamed Imran Mohamed Kamal
4. Mohamed Uzair Mohamed Omerdeen
5. Mohamed Irshad Mohamed Jamaldeen
6. Mohamed Shafraz Fareegul Nizam

Independent examiner

Fazlur Rahman ACMA, CPA and MBA
34 Oxford Street
Batley
WF17 7PR

Structure, governance and management Document

The charity is constituted as a charitable trust registered with the Charity Commission under charity number 1187310 and is governed by a trust deed.

Organisational Structure

The trustees are fully responsible for the management of the assets of the trust and give their time free of charge and receive no remuneration or other financial benefits.

The trustees have regular meetings, and all the trustees are responsible for all decisions taken in relation to the running of the Mosque and the Centre and the other activities provided by the charity.

Risk Management

The trustees have assessed the risks the charity faces and have identified the major risks areas and have drawn contingency plans to deal with those risks. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified.

Objectives of the Trust

1. The relief of poverty of people living in harrow and the surrounding area, in particular those who are homeless, by the provision of items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.
2. The relief of poverty of people living in Sri Lanka by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

Activities and Achievements

Throughout the fiscal year, NIDA Community Services UK has successfully implemented a range of initiatives aligned with our mission to support vulnerable individuals and communities. The following projects were completed:

Orphans Support: We provided essential care and resources for orphaned children, ensuring their access to education, healthcare, and a nurturing environment to promote their well-being and future prospects.

Food Bank and Rice Distribution: We distributed rice and other essential food items to underserved communities, addressing food insecurity both in the UK and Sri Lanka, and ensuring that individuals and families had access to nutritious meals.

Self-Employment Initiatives: NIDA facilitated self-employment opportunities, equipping individuals with the skills and resources to create sustainable livelihoods and achieve economic independence.

Meat Distribution: In collaboration with local partners, we distributed meat to families in need, particularly during key festive occasions and religious holidays, providing support to those facing financial challenges.

Iftari Meals: During the holy month of Ramadan, we organized iftari meals for fasting individuals and families, ensuring that they had access to nutritious food to break their fast in a communal setting.

Eid Gift Distribution: In celebration of Eid, we distributed gifts to children and families, spreading joy and fostering a sense of community and togetherness during the festive season.

School Meals: We provided meals to school children, ensuring they received adequate nutrition to support their learning and development throughout the academic year.

Teaching Support: Our charity offered resources, training, and infrastructural improvements to educational institutions, enhancing the quality of education and providing better learning environments for students.

Urgent Appeals: In response to unforeseen humanitarian crises, we launched emergency appeals to provide immediate assistance to affected communities, helping them recover and rebuild.

In addition to these initiatives, we successfully distributed food packs to nearly 1,450 households in Harrow, UK. The total value of these food packs was approximately £27,000 which directly benefited families in need.

Impact

The initiatives we have implemented over the course of the year have had a meaningful and positive impact on the lives of many individuals and families in our community. With the continued support of our donors, volunteers, and partners, we have been able to offer hope, dignity, and practical assistance to those facing adversity.

Financial Summary

The total expenditure for the fiscal year amounted to £226,353 with funds being allocated strategically to maximize the impact of our programs while ensuring transparency and accountability in the use of charitable resources.

Acknowledgements

We would like to express our sincere gratitude to all of our donors, volunteers, and partners whose generosity and commitment have made our work possible. Your continued support has been instrumental in helping us achieve our mission and make a tangible difference in the lives of those we serve.

Conclusion

In conclusion, NIDA Community Services UK remains steadfast in its commitment to supporting vulnerable communities. We are determined to continue making a positive impact and to provide meaningful assistance where it is most needed. We are deeply

thankful to our supporters, whose collective efforts have allowed us to achieve our goals and improve the lives of many.

Irshad Jamaldeen

Mohamed Irshad Mohamed Jamaldeen

29th May 2026

Trustees

NIDA Community Services UK

Independent Examiner's Report to the Trustees of NIDA COMMUNITY SERVICES UK

Year ended 31 July 2025

I report to the trustees on my examination of the financial statements of NIDA COMMUNITY SERVICES UK ('the charity') for the year ended 31 July 2025.

Responsibilities and Basis of Report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Fazlur Rahman,
ACMA, AICPA, MBA
Chartered Management Accountant

AICPA ID 990305183
29 May 2026

NIDA COMMUNITY SERVICES UK

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2025

	<u>Notes</u>	<u>Unrestricted</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>	<u>Total</u> <u>2025</u>	<u>Total</u> <u>2024</u>
Incoming Resources					
Donations Received	8	83,182	-	83,182	72,853
Ummah Welfare Trust		130,701	-	130,701	105,436
UmmahKind		3,500	-	3,500	-
Amanat Charity Trust		-	-	-	15,300
Total Incoming Resources		217,383	-	217,383	193,589
Resources Expended					
Donations Spent		192,002	-	192,002	166,470
Donations Spent : Local	8	27,000	-	27,000	35,000
Management and administration	7	7,352	-	7,352	8,027
Total Resources Expended		226,353	-	226,353	209,497
Net Income/Outgoing Resources Before Transfers		(8,970)	-	(8,970)	(15,908)
Transfer Between Funds		-	-	-	-
Net Movement in Funds		(8,970)	-	(8,970)	(15,908)
Total Funds Brought Forward		24,504		24,504	40,412
Total Funds Carried Forward		15,533	-	15,533	24,504

NIDA COMMUNITY SERVICES UK

BALANCE SHEET AS AT 31 JULY 2025

	<u>Notes</u>	Total 2025	Total 2024
<u>Fixed Assets</u>	2-3		
Property		-	-
Fixtures & fittings		-	-
		<hr/>	<hr/>
		-	-
<u>Current Assets</u>	4		
Debtors		-	-
Balance at Bank		15,533	24,504
Cash		-	-
		<hr/>	<hr/>
		15,533	24,504
<u>Current Liabilities</u>	5		
Creditors and Accruals		-	-
		<hr/>	<hr/>
Net Current Assets		15,533	24,504
Net Current Assets		<hr/>	<hr/>
		15,533	24,504
<u>Represented By:</u>			
<u>Funds</u>	15		
Unrestricted Funds		15,533	24,504
Restricted Funds		-	-
		<hr/>	<hr/>
		15,533	24,504

These financial statements have been approved by the Board of Trustees and signed on 29th May 2025;
on its behalf:

Mohamed Imran Mohamed Kamal
Trustee

NIDA COMMUNITY SERVICES UK

NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 31 JULY 2025**

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland issued on 16 July 2014 and with the Charities Act 2011.

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

b) Fund Accounting

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

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

b) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is included in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

The charity is not currently registered for Gift Aid with HMRC. Therefore, no Gift Aid income has been recognised in these financial statements. Any future Gift Aid receivable will only be recognised once the charity is registered and valid donor declarations are obtained.

Donated goods where provided to the charity are included in the financial statements at their fair value unless its fair value cannot be reliably measured, then the cost to the donor or resale value of goods is used.

The value for donated goods for the year ended in 31 July 2025 : £27,000 (Year 2024: £35,000)

d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Support costs encompass central functions and are distributed across the expenditure categories in the Statement of Financial Activities based on how the resources are utilized. Costs specific to a particular activity are allocated directly, while others are apportioned using an appropriate basis, such as staff time or estimated usage.

NIDA COMMUNITY SERVICES UK

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2025

2. FIXED ASSETS

	Property	Fixtures & Fittings	Total
Balance as at 01 Aug 2024	-	-	-
Additions	-	-	-
	-	-	-
Balance as at 31 Jul 2025	-	-	-

3. DEPRECIATION

Balance as at 01 Aug 2024	-	-	-
Charge for the Year	-	-	-
	-	-	-
Net Value as at 31 Jul 2025	-	-	-
Net Value as at 31 Jul 2024	-	-	-

4. CURRENT ASSETS

	<u>2025</u>	<u>2024</u>
HSBC Bank A/c No.- 62001500	12,756	17,964
Transferwise A/c No.- 56988935	2,777	6,540
Cash	-	-
	<u>15,533</u>	<u>24,504</u>

5. CURRENT LIABILITIES

	<u>2025</u>	<u>2024</u>
Accrued - Professional Fees	-	-
	-	-

6. ANALYSIS OF NET ASSETS

	Restricted Funds	Unrestricted Funds	Total
Tangible Fixed Assets			
Current Assets		15,533	15,533
Current Liabilities			
Net Assets as at 31 Jul 2025	-	<u>15,533</u>	<u>15,533</u>

NIDA COMMUNITY SERVICES UK

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2025

7. EXPENITURE

	<u>2025</u>	<u>2024</u>
Travel	1,571	2,675
Professional Fees	-	-
Bank Charges	1,052	697
Printing Expenses	161	316
Raising Awareness	-	-
Events - Sponsorship	-	100
Events - Volunteers	-	951
Distribution Cost	160	-
Website Maintenance	589	150
IT Consultancy	573	-
Consultancy	3,246	3,138
	<u>7,352</u>	<u>8,027</u>

8. DONATIONS

All income raised is by way of Donations received during the year.

Total donation received of £83,182 includes donated goods valued at £27,000 ,which are distributed to the needy in UK, during the year

9. EVENTS

Few events were organised during the year so that fund raising can be facilitated.

10. TRUSTEE'S REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the charity was paid or payable to any trustee.

During the year expenses reimbursed to the trustees of the Charity amount to £0 (2024: £0).

11. INDEPENDENT EXAMINATION AND OTHER FINANCIAL SERVICES FEES

The independent examiner does not receive any payment for their services, as they are volunteering their time and expertise.

12. STAFF COSTS

	<u>2025</u>	<u>2024</u>
Salaries	-	-
Social Security Costs	-	-
	<u>-</u>	<u>-</u>
 Raising Funds	0	0
Charitable Activities	0	0
Governance	0	0
IT and Human Resources	0	0
 Average Number of Employees	<u>0</u>	<u>0</u>

During the year there were no employees who received total employee remuneration of greater than £60,000.

NIDA COMMUNITY SERVICES UK

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2025

13. RELATED PARTY DISCLOSURE

None of the Trustees of the Charity have Trusteeships in other Charities.

There were no related party transactions during the year (2024 :£Nil)

14. GRANTS PAID

No Grants were paid in the year

15. MOVEMENT IN FUNDS

	Balance at 01-Aug-24	Incoming Resources	Outgoing Resources	Transfers	Balance at 31-Jul-25
Restricted Funds	-	-	-	-	-
Donations	24,504	217,383	226,353	-	15,533
Gift Aid	-	-	-	-	-
Total Unrestricted Funds	24,504	217,383	226,353	-	15,533
Total Funds	24,504	217,383	226,353	-	15,533