

Charity registration number 1202331 (England and Wales)

NELSON COMMUNITY TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



NELSON COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Nisar Ahmed Raja Mr Waqas Ali Ashraf Mr Zaheer Mahmood Hussain
Charity number (England and Wales)	1202331
Principal address	Bradshaw Street Nelson Lancashire UK BB9 0BH
Independent examiner	Xeinadin Ground Floor, Citygate Longridge Road Preston PR2 5BQ

NELSON COMMUNITY TRUST

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NELSON COMMUNITY TRUST

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are pleased to present their annual Trustees Report together with the financial statements of the Nelson Community Trust for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The Charity's Objectives as set out in the governing document are:

The prevention or relief of poverty in Nelson and the surrounding areas by providing food, clothing and other essentials to individuals in need. We help people of all races and religions.

To advance the Islamic faith for the benefit of the public in accordance with the statement of faith by providing a place of prayer, religious education, outreach and pastoral care in the community.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

This year, Nelson Community Masjid continued to operate as a place of worship and a community anchor institution—supporting residents facing poverty, isolation, mental health challenges, and spiritual hardship.

We are very much a community masjid. We are grateful to all those generous souls in the Pendle community who support us and donate to our causes. In 2024, we were the winners of the best mosque in the UK in the annual Beacon Mosque award. This was in recognition of our work in empowering women of all races and religions.

Worship, faith and religious services

Our services include

- Five daily prayers, Jumu'ah, Ramadan programme, Eid prayers and community gatherings
- Qur'an recitation, dhikr circles, learning circles, and spiritual development

Religious Teaching

Religious lectures and classes are delivered in the main hall of the mosque with the aim of bringing people closer to Allah and the Prophet and love for one another. We offer:

- Islamic classes for [children/adults] including Qur'an, tajwid, seerah, and essentials of faith
- Programmes for youth development and identity-building
- Women-focused learning opportunities supported through women's services

We have classes for men, women and children throughout the week.

Spiritual gatherings

We hold spiritual gatherings throughout the week for men, women and children. We have dhikr and mawlid gatherings.

NELSON COMMUNITY TRUST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Foodbank

Nelson is one of the most deprived areas in the UK. Nelson has one of the highest levels of child poverty in the UK. Our masjid foodbank provides emergency food parcels, hot meals and other essential support to those in need. Our masjid is open for the general public as a warm space so that people in the cold weather can also benefit.

During the year ending 31st March 2025, we delivered 5,500 food parcels and 44,165 hot meals to those in need. These meals are a lifeline for our users. We also distributed clothes, toiletries, and other essentials.

Ansaar Project

The masjid helps refugees and asylum seekers living in our local area by providing essential support and living essentials through our Ansaar project. During the year 2024-25 we supported over 200 asylum seekers and refugees.

Healing Sessions and pastoral care

As part of our pastoral care, we offer healing sessions. We have group sessions as well as one to one sessions. To date we have benefitted over 350 people. These sessions are very beneficial in helping with mental, spiritual and emotional well being.

Zakat Fund

We operate a Zakat Fund to help those who are most vulnerable in our local community. During this accounting year we distributed £145,690 to those in need. Our recipients include single parents, those heavily in debt, those unable to work due to disability and other such vulnerable people.

Women's services

We run various classes and social gatherings for women. Women are encouraged to take part in our activities.

Youth services

We provide many opportunities for young people to get involved in our projects. We have many young volunteers. We run youth leadership courses to offer training and skills for the youth.

Community cohesion and volunteering

- Volunteer-led delivery across food support, events, youth activities, and community service
- Community initiatives such as neighbourhood support and local improvement activities
- Partnership working with local organisations where appropriate

Financial review

Income for the year was £368,012.

Funds were raised through community donations, appeals, regular giving, and where applicable grants. Trustees ensure fundraising is conducted ethically and in line with relevant guidance.

Expenditure for the year was £332,627.

At the end of the reporting period the charity has £82,083 in funds.

The financial controls of the charity are managed and controlled by the trustees.

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr Nisar Ahmed Raja

Mr Waqas Ali Ashraf

Mr Zaheer Mahmood Hussain

NELSON COMMUNITY TRUST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for the coming year (2025-26)

In the next reporting period, we plan to:

- Strengthen delivery capacity across food support and wellbeing services
- Expand structured pathways for our economic wellbeing
- Develop and embed women's services leadership and programme growth
- Enhance youth programming focused on belonging, discipline, and leadership through service
- Improve operational systems: governance rhythms, KPI tracking, safeguarding assurance, and volunteer development
- Continue premises improvement and create a welcoming environment for all service users

The Trustees report was approved by the Board of Trustees.

Mr Zaheer Mahmood Hussain

Trustee

30 January 2026

NELSON COMMUNITY TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NELSON COMMUNITY TRUST

I report to the charity trustees on my examination of the accounts of Nelson Community Trust (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts 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 Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Xeinadin

Ground Floor, Citygate
Longridge Road
Preston
PR2 5BQ
30 January 2026

NELSON COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	204,167	145,314	349,481	140,647	131,350	271,997
Charitable activities	3	18,531	-	18,531	21,878	-	21,878
Total income		222,698	145,314	368,012	162,525	131,350	293,875
Expenditure on:							
Charitable activities	4	186,937	145,690	332,627	196,011	97,924	293,935
Total expenditure		186,937	145,690	332,627	196,011	97,924	293,935
Net income/(expenditure) and movement in funds		35,761	(376)	35,385	(33,486)	33,426	(60)
Reconciliation of funds:							
Fund balances at 1 April 2024		4,970	41,728	46,698	38,456	8,302	46,758
Fund balances at 31 March 2025		40,731	41,352	82,083	4,970	41,728	46,698

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NELSON COMMUNITY TRUST

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	9	2,771		-	
Cash at bank and in hand		84,768		47,436	
		<u>87,539</u>		<u>47,436</u>	
Creditors: amounts falling due within one year	10	(5,456)		(738)	
Net current assets			82,083		46,698
			<u>82,083</u>		<u>46,698</u>
The funds of the Charity					
Restricted income funds	11	41,352		41,728	
Unrestricted funds	12	40,731		4,970	
		<u>82,083</u>		<u>46,698</u>	

The financial statements were approved by the Trustees on 30 January 2026

Mr Waqas Ali Ashraf
Trustee

Mr Zaheer Mahmood Hussain
Trustee

NELSON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Nelson Community Trust is a charity controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NELSON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	187,591	145,314	332,905	125,814	131,350	257,164
Grants	16,576	-	16,576	14,833	-	14,833
	<u>204,167</u>	<u>145,314</u>	<u>349,481</u>	<u>140,647</u>	<u>131,350</u>	<u>271,997</u>

NELSON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Fees	18,531	21,878

4 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	94,998	-
Meals and community support	220,794	190,689
Fundraising costs	1,079	1,371
	316,871	192,060
Share of support and governance costs (see note 5)		
Support	15,756	101,875
	332,627	293,935
Analysis by fund		
Unrestricted funds	186,937	196,011
Restricted funds	145,690	97,924
	332,627	293,935

5 Support costs allocated to activities

	2025 £	2024 £
Teaching materials	1,250	556
Staff costs	-	89,532
Sundry expenses	-	11,049
Premises costs	13,415	-
Governance costs	1,091	738
	15,756	101,875
Analysed between:		
Charitable activities	15,756	101,875

NELSON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	7	7

Employment costs

	2025 £	2024 £
Wages and salaries	93,707	-
Social security costs	1,291	-
	94,998	-

There were no employees whose annual remuneration was more than £60,000.

7 Trustees' remuneration and benefits

Mr W A Arshaf was paid £22,010 during the year for providing his services as a teacher.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	2,771	-

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	4,718	-
Accruals and deferred income	738	738
	5,456	738

NELSON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Restricted funds

The restricted funds of the charity comprise the Zakat balances of donations held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Zakat	41,728	145,314	(145,690)	41,352
Previous period:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Zakat	8,302	131,350	(97,924)	41,728

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	4,970	222,698	(186,937)	40,731
Previous period:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	38,456	162,525	(196,011)	4,970

13 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	40,731	41,352	82,083
	40,731	41,352	82,083

NELSON COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	4,970	41,728	46,698
	<u>4,970</u>	<u>41,728</u>	<u>46,698</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).