

Norfolk Muslim Community Association

Charity No. 1205465

Company No.

Trustees' Report and Unaudited Accounts

30 September 2025

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Non Profit Making Organisation

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No.

Charity No. 1205465

Registered Office

391 DEREHAM ROAD
NORWICH
NR5 8QJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

S. ISLAM

S. KABIR

M.L. RAHMAN

H. ULLAH

Accountants

SA ACCOUNTS PRACTICE
123 MOORLAND ROAD
STOKE-ON-TRENT
STAFFS
ST6 1JH

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document THE PREVENTION OR RELIEF OF POVERTY IN NORWICH BY PROVIDING ITEMS SUCH AS FOOD, DONATIONS, VOUCHERS, AND REFERRAL SUPPORT TO THOSE IN NEED. (B) TO ADVANCE THE ISLAMIC RELIGION FOR THE BENEFIT OF THE PUBLIC THROUGH THE PROVISION OF FACILITIES FOR PRAYER MEETINGS, LECTURES, DISTRIBUTING LITERATURE ON ISLAM TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC FAITH AND CARRYING OUTREACH WORK IN THE LOCAL COMMUNITY. (C) TO FURTHER OR BENEFIT THE RESIDENTS OF NORWICH AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS. (D) FOR THE PUBLIC BENEFIT TO RELIEVE THOSE WHO ARE IN NEED BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL OR OTHER SOCIAL OR ECONOMIC DISADVANTAGE IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF SUPPORT, HELP AND ADVICE

Norfolk Muslim Community Association
Trustees Annual Report

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

S. ISLAM
Trustee
30 September 2025

I report to the charity trustees on my examination of the financial statements of Norfolk Muslim Community Association for the year ended 30 September 2025.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act 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; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

SA ACCOUNTS PRACTICE
123 MOORLAND ROAD
STOKE-ON-TRENT
STAFFS

ST6 1JH
30 September 2025

Norfolk Muslim Community Association
Statement of Financial Activities
for the year ended 30 September 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	1,775	1,775	-
Charitable activities	4	424,189	424,189	7,078
Total		425,964	425,964	7,078
Expenditure on:				
Charitable activities	5	3,240	3,240	2,210
Other	6	11,890	11,890	2,370
Total		15,130	15,130	4,580
Net gains on investments		-	-	-
Net income		410,834	410,834	2,498
Transfers between funds		-	-	-
Net income before other gains/(losses)		410,834	410,834	2,498
Other gains and losses				
Net movement in funds		410,834	410,834	2,498
Reconciliation of funds:				
Total funds brought forward		7,945	7,945	5,447
Total funds carried forward		418,779	418,779	7,945

Norfolk Muslim Community Association
Summary Income and Expenditure Account
for the year ended 30 September 2025

	2025 £	2024 £
Income	425,964	-
Gross income for the year	<u>425,964</u>	<u>-</u>
Expenditure	15,130	-
Total expenditure for the year	<u>15,130</u>	<u>-</u>
Net income before tax for the year	410,834	-
Net income for the year	<u><u>410,834</u></u>	<u><u>-</u></u>

Norfolk Muslim Community Association

Balance Sheet

at 30 September 2025

Company No.	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	8	536,419	-
		<u>536,419</u>	<u>-</u>
Current assets			
Debtors	9	42,255	(9,741)
Cash at bank and in hand		55,405	42,686
		<u>97,660</u>	<u>32,945</u>
Creditors: Amount falling due within one year	10	2,000	-
Net current assets		<u>99,660</u>	<u>32,945</u>
Total assets less current liabilities		636,079	32,945
Creditors: Amounts falling due after more than one year	11	(217,300)	(25,000)
Net assets excluding pension asset or liability		<u>418,779</u>	<u>7,945</u>
Total net assets		<u><u>418,779</u></u>	<u><u>7,945</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		418,779	7,945
		<u>418,779</u>	<u>7,945</u>
Reserves	12		
Total funds		<u><u>418,779</u></u>	<u><u>7,945</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 30 September 2025

And signed on its behalf by:

S. ISLAM

Trustee

30 September 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

Unrestricted	Total 2025	Total 2024
£	£	£
1,775	1,775	-
<u>1,775</u>	<u>1,775</u>	<u>-</u>

4 Income from charitable activities

Unrestricted	Total 2025	Total 2024
£	£	£
424,189	424,189	7,078
<u>424,189</u>	<u>424,189</u>	<u>7,078</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
	3,240	3,240	2,210
<i>Governance costs</i>			
	<u>3,240</u>	<u>3,240</u>	<u>2,210</u>

6 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Motor and travel costs	2,655	2,655	50
Premises costs	2,931	2,931	-
General administrative costs	5,588	5,588	2,320
Legal and professional costs	716	716	-
	<u>11,890</u>	<u>11,890</u>	<u>2,370</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Tangible fixed assets

	£	£
Cost or revaluation		
Additions	536,419	536,419
At 30 September 2025	<u>536,419</u>	<u>536,419</u>
Net book values		
At 30 September 2025	<u>536,419</u>	<u>536,419</u>

9 Debtors

	2025	2024
	£	£
Other debtors	42,255	(9,741)
	<u>42,255</u>	<u>(9,741)</u>

10 Creditors:
amounts falling due within one year

	2025	2024
	£	£
Trade creditors	(2,000)	-
	<u>(2,000)</u>	<u>-</u>

11 Creditors:
amounts falling due after more than one year

	2025	2024
	£	£
Other creditors	217,300	25,000
	<u>217,300</u>	<u>25,000</u>

12 Movement in funds

	At 1 October 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 30 September 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	7,945	425,964	(15,130)	418,779
	<u>7,945</u>	<u>425,964</u>	<u>(15,130)</u>	<u>418,779</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	536,419	536,419
Net current assets	99,660	99,660
Creditors due in more than one year and provisions	(217,300)	(217,300)
	<u>418,779</u>	<u>418,779</u>

14 Reconciliation of net debt

	At 1 October		At 30
	2024	Cash flows	September
	£	£	2025
Cash and cash equivalents	42,686	12,719	55,405
	<u>42,686</u>	<u>12,719</u>	<u>55,405</u>
Net debt	<u>42,686</u>	<u>12,719</u>	<u>55,405</u>

15 Related party disclosures
Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Norfolk Muslim Community Association
Detailed Statement of Financial Activities
for the year ended 30 September 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	1,775	1,775	-
	<u>1,775</u>	<u>1,775</u>	<u>-</u>
Charitable activities	424,189	424,189	7,078
	<u>424,189</u>	<u>424,189</u>	<u>7,078</u>
Total income and endowments	425,964	425,964	7,078
Expenditure on:			
Charitable activities	3,240	3,240	2,210
	<u>3,240</u>	<u>3,240</u>	<u>2,210</u>
Total of expenditure on charitable activities	3,240	3,240	2,210
Motor and travel costs			
Travel and subsistence	2,655	2,655	50
	<u>2,655</u>	<u>2,655</u>	<u>50</u>
Premises costs			
Premises insurances	1,669	1,669	-
Premises repairs and maintenance	1,262	1,262	-
	<u>2,931</u>	<u>2,931</u>	<u>-</u>
General administrative costs, including depreciation and amortisation			
Bank charges	1,114	1,114	(40)
Stationery and printing	701	701	172
Subscriptions	2,100	2,100	1,020
Sundry expenses	1,673	1,673	1,168
	<u>5,588</u>	<u>5,588</u>	<u>2,320</u>
Legal and professional costs			
Other legal and professional costs	716	716	-
	<u>716</u>	<u>716</u>	<u>-</u>
Total of expenditure of other costs	11,890	11,890	2,370
Total expenditure	15,130	15,130	4,580
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net income	410,834	410,834	2,498

Norfolk Muslim Community Association
Detailed Statement of Financial Activities

Net income before other gains/(losses)	410,834	410,834	2,498
Other Gains	-	-	-
Net movement in funds	410,834	410,834	2,498
Reconciliation of funds:			
Total funds brought forward	7,945	7,945	5,447
Total funds carried forward	418,779	418,779	7,945