

REGISTERED COMPANY NUMBER: 15122683 (England and Wales)
REGISTERED CHARITY NUMBER: 1205477

Report of the Trustees and
Unaudited Financial Statements
for the Period 7 September 2023 to 30 September 2024
for
EASTHAM MUSLIM COMMUNITY ASSOCIATION

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

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for the Period 7 September 2023 to 30 September 2024

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Report of the Trustees
for the Period 7 September 2023 to 30 September 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 7 September 2023 to 30 September 2024. The trustees have adopted the provisions of 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 2019).

INCORPORATION

The charitable company was incorporated on 7 September 2023.

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees confirm that they abide by the Charity Commissions guidance on public benefit in complying with Section 17 of the Charities Act 2011 to have due regard to public benefit in meeting its objectives and activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity collected donations from the members of public as well as memberships' fees. There are continuous commitments from the users and members to support charity's activities.

The charity provides social welfare, worship and educational support to the community and promotes social awareness among general public.

FINANCIAL REVIEW

The financial statements are set out on pages 4 to 7 have been prepared implementing Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011.

The Statement of Financial Activities show net surplus for the year of a revenue nature of £29,398. The total reserves at the year end after accounting for unrealised (losses) /after revaluing investments of £29,398.

The financial position of the Charity is firm and secure with net fund of £29,398.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity' objects and regulations are regulated by CIO Foundation registered on 30 October 2023.

The objects of the charity are:

1) To advance the Islamic faith in Eastham and the surrounding area, in particular through not exclusively by the provision of education in the subjects of Quranic Studies, Tafsir, Arabic Language, and related topics.

To meet these objectives the charity provides building/facilities/opens paces to the community and also provides advocacy/advice and information. In order to fund these activities the charity seeks donations and subscriptions from the public, institutions and its members.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

15122683 (England and Wales)

Registered Charity number

1205477

Report of the Trustees
for the Period 7 September 2023 to 30 September 2024

Registered office

1A FARR AVENUE
BARKING
ESSEX
IG11 0NY

Trustees

M Abdullah Chair (appointed 7.9.23)
M A Motin Secretary (appointed 7.9.23)
M Uddin (appointed 7.9.23)
M Ali (appointed 7.9.23)
A Miah (appointed 7.9.23)
S Rahman (appointed 7.9.23)
N Z Islam (appointed 7.9.23)

Company Secretary

M A Motin

Independent Examiner

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

Approved by order of the board of trustees on 20 May 2025 and signed on its behalf by:

M Abdullah - Trustee

Independent examiner's report to the trustees of EASTHAM MUSLIM COMMUNITY ASSOCIATION ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 7 September 2023 to 30 September 2024.

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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 accounts 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

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts 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 accounts to be reached.

Anwar Faruque Chowdhury FCCA

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

20 May 2025

EASTHAM MUSLIM COMMUNITY ASSOCIATION

Statement of Financial Activities
for the Period 7 September 2023 to 30 September 2024

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		<u>47,353</u>
EXPENDITURE ON		
Other		<u>17,955</u>
NET INCOME		<u>29,398</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>29,398</u></u>

Balance Sheet
30 September 2024

	Notes	Unrestricted fund £
CURRENT ASSETS		
Cash at bank		29,998
CREDITORS		
Amounts falling due within one year	4	(600)
NET CURRENT ASSETS		<u>29,398</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		29,398
NET ASSETS		<u><u>29,398</u></u>
FUNDS	5	
Unrestricted funds		<u>29,398</u>
TOTAL FUNDS		<u><u>29,398</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 May 2025 and were signed on its behalf by:

M A Motin - Trustee

Notes to the Financial Statements

for the Period 7 September 2023 to 30 September 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

Other operating leases	£ 5,000
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Notes to the Financial Statements - continued
for the Period 7 September 2023 to 30 September 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 September 2024.

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accrued expenses	£ 600
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5. MOVEMENT IN FUNDS

	Net movement in funds £	At 30.9.24 £
Unrestricted funds		
General fund	29,398	29,398
TOTAL FUNDS	<u>29,398</u>	<u>29,398</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,353	(17,955)	29,398
TOTAL FUNDS	<u>47,353</u>	<u>(17,955)</u>	<u>29,398</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 30 September 2024.

Detailed Statement of Financial Activities
for the Period 7 September 2023 to 30 September 2024

£

INCOME AND ENDOWMENTS**Donations and legacies**

Donations	47,353
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Total incoming resources	47,353
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EXPENDITURE**Other**

Rent	5,000
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Support costs**Management**

Casual staff salary	3,600
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Finance

Bank charges	55
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Information technology

Repairs and renewals	8,700
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Governance costs

Accountancy and legal fees	600
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Total resources expended	17,955
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Net income	29,398
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