

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Muslimaat Sheffield Association of Muslim Women and Girls

Eccouting UK
AR Business Centre
12 The Crofts
Rotherham
South Yorkshire
S60 2DJ

Contents of the Financial Statements
for the Year Ended 31 March 2025

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Muslimaat Sheffield Association of Muslim Women and Girls

Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1052325

Principal address

10 Severn Road
Sheffield
South Yorkshire
S10 2SU

Trustees

Miriam Assinani
Dina Ghaleb
Maryam Al-Ghurbani
Abderrezak Bougara

Independent Examiner

Eccouting UK
AR Business Centre
12 The Crofts
Rotherham
South Yorkshire
S60 2DJ

Approved by order of the board of trustees on 10 July 2025 and signed on its behalf by:

Abderrezak Bougara

Abderrezak Bougara - Trustee

Independent Examiner's Report to the Trustees of
Muslimaat Sheffield Association of Muslim Women and Girls

Independent examiner's report to the trustees of Muslimaat Sheffield Association of Muslim Women and Girls

I report to the charity trustees on my examination of the accounts of Muslimaat Sheffield Association of Muslim Women and Girls (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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Shoakat Zaman
The Institute of Financial Accountants

Eccounting UK
AR Business Centre
12 The Crofts
Rotherham
South Yorkshire
S60 2DJ

10 July 2025

Muslimaat Sheffield Association of Muslim Women and Girls

Statement of Financial Activities
for the Year Ended 31 March 2025

| | Notes | 31.3.25 Unrestricted fund £ | 31.3.24 Total funds £ |
|------------------------------------|-------|--------------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | <u>126,739</u> | <u>76,074</u> |
| EXPENDITURE ON | | | |
| Raising funds | | 15,010 | 5,915 |
| Charitable activities | | | |
| Donation to other charities | | 2,394 | 39,242 |
| Charitable Activities | | 3,523 | 8,109 |
| Other | | <u>64,963</u> | <u>25,472</u> |
| Total | | <u>85,890</u> | <u>78,738</u> |
| NET INCOME/(EXPENDITURE) | | 40,849 | (2,664) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 43,780 | 46,444 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>84,629</u></u> | <u><u>43,780</u></u> |

The notes form part of these financial statements

Muslimaat Sheffield Association of Muslim Women and Girls

Balance Sheet
31 March 2025

| | Notes | 31.3.25 Unrestricted fund £ | 31.3.24 Total funds £ |
|--|-------|--------------------------------------|--------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 4 | 10,605 | - |
| CURRENT ASSETS | | | |
| Debtors | 5 | 24,000 | 22,000 |
| Cash at bank | | <u>51,048</u> | <u>22,290</u> |
| | | 75,048 | 44,290 |
| CREDITORS | | | |
| Amounts falling due within one year | 6 | (1,024) | (510) |
| | | <u> </u> | <u> </u> |
| NET CURRENT ASSETS | | <u>74,024</u> | <u>43,780</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>84,629</u> | <u>43,780</u> |
| NET ASSETS | | <u>84,629</u> | <u>43,780</u> |
| FUNDS | 7 | | |
| Unrestricted funds | | <u>84,629</u> | <u>43,780</u> |
| TOTAL FUNDS | | <u>84,629</u> | <u>43,780</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 10 July 2025 and were signed on its behalf by:

Abderrezak Bougara

Abderrezak Bougara - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on cost and not provided

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from 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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | <u>76,074</u> |
| EXPENDITURE ON | |
| Raising funds | 5,915 |
| Charitable activities | |
| Donation to other charities | 39,242 |
| Charitable Activities | 8,109 |
| Other | <u>25,472</u> |
| Total | <u>78,738</u> |
| NET INCOME/(EXPENDITURE) | (2,664) |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 46,444 |
| TOTAL FUNDS CARRIED FORWARD | <u><u>43,780</u></u> |

4. TANGIBLE FIXED ASSETS

| | Plant and machinery £ | Fixtures and fittings £ | Totals £ |
|-----------------------|-----------------------------|----------------------------------|----------------------|
| COST | | | |
| Additions | <u>3,120</u> | <u>11,020</u> | <u>14,140</u> |
| DEPRECIATION | | | |
| Charge for year | <u>780</u> | <u>2,755</u> | <u>3,535</u> |
| NET BOOK VALUE | | | |
| At 31 March 2025 | <u><u>2,340</u></u> | <u><u>8,265</u></u> | <u><u>10,605</u></u> |
| At 31 March 2024 | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>-</u></u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

| | | |
|--|---------------|---------------|
| 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 31.3.25 | 31.3.24 |
| | £ | £ |
| Other debtors | <u>24,000</u> | <u>22,000</u> |

| | | |
|--|--------------|------------|
| 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 31.3.25 | 31.3.24 |
| | £ | £ |
| Other creditors | <u>1,024</u> | <u>510</u> |

| | | | |
|-----------------------------|---------------|---------------|---------------|
| 7. MOVEMENT IN FUNDS | | Net movement | At |
| | At 1.4.24 | in funds | 31.3.25 |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 43,780 | 40,849 | 84,629 |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>43,780</u> | <u>40,849</u> | <u>84,629</u> |

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

| | | | |
|---------------------------|--------------------|--------------------|-------------------|
| | Incoming resources | Resources expended | Movement in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 126,739 | (85,890) | 40,849 |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>126,739</u> | <u>(85,890)</u> | <u>40,849</u> |

Comparatives for movement in funds

| | | | |
|---------------------------|---------------|----------------|---------------|
| | | Net movement | At |
| | At 1.4.23 | in funds | 31.3.24 |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 46,444 | (2,664) | 43,780 |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>46,444</u> | <u>(2,664)</u> | <u>43,780</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 76,074 | (78,738) | (2,664) |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>76,074</u> | <u>(78,738)</u> | <u>(2,664)</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.23 £ | Net movement in funds £ | At 31.3.25 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 46,444 | 38,185 | 84,629 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>46,444</u> | <u>38,185</u> | <u>84,629</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 202,813 | (164,628) | 38,185 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>202,813</u> | <u>(164,628)</u> | <u>38,185</u> |

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Muslimaat Sheffield Association of Muslim Women and Girls

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

| | 31.3.25 £ | 31.3.24 £ |
|---------------------------------------|----------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 101,710 | 61,974 |
| Gift aid | <u>25,029</u> | <u>14,100</u> |
| | <u>126,739</u> | <u>76,074</u> |
| Total incoming resources | 126,739 | 76,074 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Travelling expenses | 15,010 | 5,915 |
| Charitable activities | | |
| Grants to institutions | 2,394 | 39,242 |
| Grants to individuals | <u>3,523</u> | <u>7,751</u> |
| | 5,917 | 46,993 |
| Support costs | | |
| Management | | |
| Wages | 33,378 | 19,740 |
| Sundries | 225 | 358 |
| Premises rent | <u>22,000</u> | <u>-</u> |
| | 55,603 | 20,098 |
| Other | | |
| Depreciation of tangible fixed assets | 3,535 | - |
| Other 2 | | |
| Advertising | 699 | 2,636 |
| Governance costs | | |
| Accountancy and legal fees | <u>5,126</u> | <u>3,096</u> |
| Total resources expended | <u>85,890</u> | <u>78,738</u> |
| Net income/(expenditure) | <u>40,849</u> | <u>(2,664)</u> |

This page does not form part of the statutory financial statements

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