NASRUL-LAHI-L- FATIH SOCIETY OF NIGERIA (MANCHESTER CENTRAL) ENGLAND

Charity No. 1142748

Company No.

Trustees' Report and Unaudited Accounts

31 December 2025

Contents

	Pages
Trustees' Annual Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Summary Income and Expenditure Account	8
Balance Sheet	9
Notes to the Accounts	10 to 15

Trustees Annual Report

NASFAT MANCHESTER

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 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1142748

Principal Office

227 Droylsden Road
Newton Heath
Manchester
M40 1NY

Registered Office

227 Droylsden Road
Newton Heath
Manchester
M40 1NY

Directors and Trustees

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

Directors of Corporate Trustees

Mr. Gbola Daud Bello - Chair
Mrs. Adenike Olajumoke Ayoola
Mr. Keji Jimoh Bankole
Mr. Mutahir Abiola Ojo
Mr. Adewale Musbau Okunubi
Dr Rasheed Bello
Mrs. Bunmi Abdulrauf

Accountants

RAK ACCOUNTING SOLUTIONS LIMITED
11 Louvaine Close
Manchester
M16 8SJ

Bankers

Royal Bank of Scotland
St Ann Street
P O Bos 320
Manchester
England
M60 2SS

OBJECTIVES AND ACTIVITIES

Our objectives:

These are set to reflect our faith and community aims. Each year, the trustees review objectives, and activities to ensure they continue to reflect our aims. In carrying out this review, the trustees have considered the Charity Commission's general guidance on public benefit and its supplementary public guidance on the advancement of religion for public benefit.

Our aims remain provision of a religious based facility where Muslims can worship and to also serve as a community centre to all the inhabitants of Manchester. Our long-term ambition is to build the self-confidence and understanding of Manchester Muslims in their faith, and to encourage participation at other community-based activities towards a peaceful co-existence.

Our Mosque is accessible to both Muslims, non- Muslims and those that wish to learn more about the faith. The centre has amenities for men, women, children and working disable facilities and open for five daily prayers and the two Muslim Eid prayers, Weekly Jumat service and weekly Sunday congregational gathering (asalatu).

An important part of our strategy is community welfarism and education.

All our activities are free and widely advertised through our social media handles and e flyers which include Islamic teachings, current affairs, health, and wellbeing talks. We do have a positive collaborative relationship with the local health centres and hospitals, where the health professionals visit the centre to deliver health talks which include health checks for the members. Other activities are in place for both members and non-members aiming at smooth integration into the community.

An important part of our faith is charitable giving according to one's wealth, in accordance with Islamic injunctions. We do receive donations from members which include basic needs like food, clothing, for the needy and those who are destitute with no means of support. The charity also donates food items to local food bank in Manchester.

Use of volunteers:

Volunteers are a valuable resource in both our faith and community work. We have over thirty people regularly giving their time including the Missionaries and the Executive administrators. The trustees also give their time freely. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others. All those volunteers working with projects involving children or other vulnerable groups are DBS checked.

Weekend Classes:

We provide free English and Maths weekend lessons for our members and local community, also organised transition programme for children going to high school. This is to support their western education and to feel more secure in their grasp of the material, which will pave the way for improved self-esteem and better academic results overall.

Arabic classes:

We used the centre for Islamic and Arabic lessons, which were part of our Islamic teachings. The children and adult members benefit from this service by learning on how to read Qur'an and memorization of the holy Qur'an, also to understanding their Deen. This service is available both physically at the centre and virtually by zoom online as aftermath of covid-19 pandemic.

Charitable Act:

Those attending the Mosque do donate generously. This year, as we did last year, we administered the receipt and distribution of Sadaqat and Zakat, which are collected and distributed in accordance with the teachings of Islam for the relief of those in poverty and the destitute. We work with partner organisations, usually the local Mosques to identify the needy that can be supported through the Zakat.

Amongst our charitable acts are children's toys donated to us which were shared to our members and the community at large. Society does contribute to some of the charitable reliefs within and outside the country.

.

Religious Activities:
We use our centre for daily five prayers and Fridays Jumat services, there are also other activities such as our Sunday weekly service gathering that is associated with our religion, where we gather physically to worship, educate ourselves about our religion and discuss contemporary issues in the world. We do invite external speakers at times to our mosque to educate our members on what matters to them and dedicate a week during the month to a Family chat session, where we have an interactive session within ourselves. We also organised training sessions and invited other faith leaders for religious talks. This has been beneficial to our members and our local community. We always host both Muslims and non- Muslims at our daily Ramadan iftar in the holy month of Ramadhan. Members of the centre do attend a yearly joint Lailatul- Qadr event in London as a way of fostering togetherness.

Festival Activities:
We do have our Eid prayers celebration twice a year which are called Eid al-Fitr and Eid al-Adha. Eid al-Fitr takes place at the end of Muslim fasting period called month of Ramadan. During this time, our members and the local community gather to break their daily fasting and celebrate together with their families at the end of the fasting period. Whilst Eid al-Adha means feast of sacrifice, and it is celebrated just over two months after Eid al-Fitr when all Muslims comes together and celebrate with their friends and families.

Civil Marriage and Nikah:
The centre organised marriage counselling for our members and the Muslim community and conduct marriage at the mosque. We have group of committee members who does this service voluntarily, along with the missionary who have been able to coordinate this diligently for the society.

Children Sport Activities:
The young children and teenagers participated in the Zonal sport activities in the budget year 2024 that took place in London. This is a yearly activity sponsored by the members to encourage our children. There is another yearly event called Youth camp for age seven to teenagers. This is not only to keep them fit but to also keep them busy as a way of reducing juvenile delinquency in society at large.

Trustees' Expansion:
The membership of the society's board of trustees was increased from 3 to 7 in this fiscal year. The additional members were selected and screened using both Islamic and Charity Commission selection criteria. Their names were sent too and their membership confirmed by the commission thereafter.
at large.

ACHIEVEMENTS AND PERFORMANCE

The society helped some of the members that were affected by health and socioeconomic issues either with loss of jobs or accommodation etc. Also, our youths participated in some programmes with other branches, and they came out in flying colours. This was in addition to the local lock-in event organised by the local youths.

How our activities delivered.

The charity carries a wide range of activities in pursuance of its charity aims. The trustees consider these activities summarized below, provide benefits to those who worship at our Mosque and the wider community at Manchester.

Religious Activities: Our Mosque provides a centre for prayers, worship and other activities associated with our faith. During the year under review, we offered a range of religious services and activities including Prayers: The Mosque used to be open five days in a week for daily and Friday prayers. During the week we have over twenty people who regularly attend daily prayers and over two hundred who regularly attend Friday prayers and our weekly Sunday service.
The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to: Select suitable accounting policies and then apply them consistently; observe the method and principles in the Charities SORP; Make judgements and estimates that are reasonable and prudent; State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial Statements prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulation 2008 and the provisions of the trust deed. They 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.

FINANCIAL REVIEW

In promoting Islamic faith, the Mosque has managed to generate a total income of £115,164 (2024 £101,830) through holding regular weekly prayer meetings.

During the year under review, the charity was able to claim Gift Aid from HMRC amounting to £53, 550 (2024 £18,209). It is the Trustees' objective to build sufficient reserves to cover three months' recurrent expenditure. The total charitable expense and other statutory expenses amounted to £125,268 (2024 £122,461)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nasrul-lahi-l-Fatih society of Nigeria (Manchester Central) England is constituted as a charitable trust registered with the charity commission on October 2, 2010, with charity number 1142748. It is governed by a deed of trust last updated on 26th June 2011.

Recruitment and Appointment of Trustees: The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of members, elders, administrators, mission board, and the community leaders. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensures that good relations are fostered between the Mosque and the people of the local community that we serve. In selecting new trustees, we seek to identify people who believe in society, have interest, and do attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. This process allows consideration of the person's eligibility, personal competence, specialist knowledge, and skills.

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.

Gboladaudbello

D.G. Bello
Trustee
October 26, 2026

Independent Examiner's Report to the trustees of NASRUL-LAHI-L- FATIH SOCIETY OF NIGERIA (MANCHESTER CENTRAL) ENGLAND

I report to the charity trustees on my examination of the accounts of NASRUL-LAHI-L- FATIH SOCIETY OF NIGERIA (MANCHESTER CENTRAL) ENGLAND for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and 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 satisfy myself that the accounts 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 accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In conducting 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act: or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- The accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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

niiotuquaye

Nii Otu Quaye FFA/FIPA
RAK ACCOUNTING SOLUTIONS LIMITED
11 Louvaine Close
Abbey Hey
Manchester
M16 8SJ
October 26, 20256

NASRUL-LAHI-L- FATIH SOCIETY OF NIGERIA (MANCHESTER CENTRAL) ENGLAND

Statement of Financial Activities

for the year ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	115164	115,164	101,830
Other	4	53,550	53,550	18,209
Total		168,714	168,714	120,039
Expenditure on:				
Charitable activities	5	120,352	120,2352	120,283
Other	6	4,916	4,916	2,178
Total		125,268	125,268	122,461
Net gains on investments		-	-	-
Net income		43,446	43,446	(2,422)
Transfers between funds		-	-	-
Net income before other gains/losses)		43,446	43,446	(2,422)
Other gains and losses				
Net movement in funds		43,446	43,446	(2,422)
Reconciliation of funds:				
Total funds brought forward		309,373	309,373	311,795
Total funds carried forward		352,819	352,819	309,373

NASRUL-LAHI-L- FATIH SOCIETY OF NIGERIA (MANCHESTER CENTRAL) ENGLAND

Summary Income and Expenditure Account

for the year ended 31 December 2025

	2025 £	2024 £
Income	168,714	120,039
Gross income for the year	168,714	120,039
Expenditure	125,268	122,461
Total expenditure for the year	125,268	122,461
Net income before tax for the year	43,446	(2,422)
Net income for the year	43,446	(2,422)

Balance Sheet

at 31 December 2025

Company No.	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	8	283,223	283,223
		283,223	283,233
Current assets			
Cash at bank and in hand		69,596	26,150
		69,596	26,150
Net current assets		69,596	26,150
Total assets less current liabilities		352,819	309,373
Net assets excluding pension assets or liability		352,819	309,373
Total net assets		352,819	309,373
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		352,819	309,373
Reserves		352,819	309,373
Total funds		352,819	309,373

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 31 December 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibility 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 October 26, 2026,

and signed on its behalf by:

Gboladaudbello

D.G. Bello
Trustee
October 26, 2026

Notes to the Accounts

for the year ended 31 December 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 methods 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.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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.
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.
Volunteers help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
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.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accrual 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 cost or net realisable value. Donated items of stock are recognised as 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 the bank and on hand, demand deposits from 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 as 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 as 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 terms of achieving 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 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.
If lease incentives are received to enter 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 on 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
	£	£	£
	115,164	115,164	101,830
	115,164	115,164	101,830

4 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Gift Aid Claimed	53,550	53,550	18,208
Grants received	0	0	0
	53,550	53,550	18,208

5 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Expenditure on charitable activities			
	120,352	120,352	120,283
Governance costs	4,916	4,916	2,178
	125,268	125,268	122,461

6 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Motor and travel costs	7,245	7,245	3,647
Mission Stipend	15950	15,950	0
Premises costs	26,564	26,564	37,241
General administrative costs	3,177	3,177	1,354
Legal and professional costs	4,916	4,916	2,178
	58,891	58,891	44,240

7 Staff costs

No employee received more than £60,000.

Notes to the Accounts

8 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 January 2025	283,223	283,223
At 31 December 2025	283,223	283,223
Net book values		
At 1 January 2024	277,223	277,223
At 31 December 2024	283,223	283,223

9 Movement in funds

	At 1 January 2025	Incoming resources (including other gains/losses)	Resources expended.	At 31 December 2025
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	309,373	120,039	(122,461)	309,373
Revaluation Reserves:				
Total funds	309,373	120,039	(122,461)	309,373

10 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	311,795	306,692
Net current assets	(2,422)	5,103
	309,373	311,795

11 Reconciliation of net debt

	At 1 January 2025	Cash flows	At 31 December 2025
	£	£	£
Cash and cash equivalents	26,150	(8,422)	26,150
Net debt	26,150	(8,422)	26,150

12 Related party disclosures

No Controlling party

Notes to the Accounts