Charity registration number 1189047 (England and Wales)

NORTHOLT ISLAMIC CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

NORTHOLT ISLAMIC CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Muhammad Arshad Mr Muhammad Tareq Ali Mr Uzzman Khan Mr Said Amouhou Mr Shahbaz Meer
Charity number	1189047
Principal address	159 Church Road Northolt MIddlesex England UB5 5AG
Independant examiner	MUS Accountants Limited Office 146, Regus Building 268 Bath Road Slough SL1 4DX

NORTHOLT ISLAMIC CENTRE

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NORTHOLT ISLAMIC CENTRE

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025. Northolt Islamic Centre (NIC) was registered with charity commission on 14 April 2020 as CIO - Foundation (Charitable incorporated Organisation).

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 Constitution of a charitable incorporated organisation whose only voting members are its charity trustees, the Charities Act 2011 and "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).

Objectives and activities

The charity's objects are to develop a place of worship for Muslims living in and around Northolt. The charity also organises and participates in community events to promote equality, diversity and good race relations.

Public benefit

Northolt Islamic Centre (NIC) meets the Charity Commission public benefit criteria under both the advancement of education and the advancement of citizenship or community development objectives. The trustees have complied with section 17 of Charities Act 2011 with regards to public benefit guidance issued by the Charity Commission.

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

Achievements and performance

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The charity has managed to bring in a stable stream of donations and has kept costs at a minimum. The charity also achieved significant results in most cost effective ways possible which is reflected by the retained funds by the charity. The funds can be used to start new charitable projects.

Plans for future periods

NIC is a well established charity organisation supporting Muslim families across Northolt. Our future aim includes:

a) Continue to diversify funding streams, so that core organisational costs are met from a range or sources
b) Involving local residents and groups in issue and developments likely to affect quality of life in the local area
c) Developing new projects and initiatives that meet the current and emerging needs of the Muslim community
d) Strengthening internal governance structures and broadening the role and involvement of trustees

Structure, governance and management

The charity is a CIO Foundation and is governed by its constitution of a charitable Incorporated Organisation whose only voting members are its charity trustees.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr Muhammad Arshad
Mr Muhammad Tareq Ali
Mr Uzzman Khan
Mr Said Amouhou
Mr Shahbaz Meer

All above charity trustees are the first charity trustees and are appointed indefinitely (i.e. for life or until they retire).

None of the trustees has any beneficial interest in the charity. All of the trustees are members of the charity.

On 14 April 2020, Northolt Islamic Centre (Charity registration 1181159) ceased its activities under unincorporated charity structure. The charity was converted to CIO (Charitable Incorporated Organisation).

New charity "Northolt Islamic Centre" was registered on 14 April 2020 under CIO Foundation model having charity registration number 1189047. On this date trustees passed resolution and transferred all assets and liabilities from old charity "Northolt Islamic Centre - charity no: 1181159) to new charity "Northolt Islamic Centre - charity no: 1189047).

Reference and administrative details:
Registered Charity number
1189047

Principal address
159 Church Road
Northolt
UB5 5AG

The trustees report was approved by the Board of Trustees.



Mr Uzzman Khan
Trustees

29 October 2026

NORTHOLT ISLAMIC CENTRE

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees are responsible for preparing the Trustees Report and the 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 trustees to prepare financial statements for each financial 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 year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

NORTHOLT ISLAMIC CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTHOLT ISLAMIC CENTRE

I report to the trustees on my examination of the financial statements of NORTHOLT ISLAMIC CENTRE (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

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.

Muhammad Usman FCCA
MUS Accountants Limited
Chartered Certified Accountants
Office 146, Regus Building
268 Bath Road
Slough
SL1 4DX

Dated: 29 October 2026

NORTHOLT ISLAMIC CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**3**	203,209	193,924
Charitable activities	**4**	3,000	10,000
Total income		206,209	203,924
Expenditure on:			
Charitable activities	**5**	104,408	95,052
Total expenditure		104,408	95,052
Net income and movement in funds		101,801	108,872
Reconciliation of funds:			
Fund balances at 1 January 2025		606,579	497,707
Fund balances at 31 December 2025		708,380	606,579

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

NORTHOLT ISLAMIC CENTRE

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**10**		688,327		620,086
Current assets					
Cash at bank and in hand		267,378		223,387	
Creditors: amounts falling due within one year	**11**	(2,079)		(1,648)	
Net current assets			265,299		221,739
Total assets less current liabilities			953,626		841,825
Creditors: amounts falling due after more than one year	**12**		(245,246)		(235,246)
Net assets			708,380		606,579
The funds of the charity					
Unrestricted funds	**13**		708,380		606,579
			708,380		606,579

The financial statements were approved by the trustees on 29 October 2026

Mr Uzzman Khan
Trustees

1 Accounting policies

Charity information

Northolt Islamic Centre registered as a charity with charity commission on 14 April 2020 as CIO-Foundation (Charitable Incorporated Organisation) having charity registration number 1189047. The registered office is 151 Church Road, Northolt, UB5 5AG.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Constitution of a charitable incorporated organisation whose only voting members are its charity trustees, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). 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 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. 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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 Years

Freehold land and assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1 Accounting policies **(Continued)**

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.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	203,209	193,924

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income		
Charitable rental income	3,000	10,000

5 Expenditure on charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Direct costs		
Staff costs	50,006	42,097
Depreciation and impairment	10,211	10,211
Rent and service charges	12,671	13,947
Light and heat	5,103	7,191
Telephone and internet	271	72
Printing and stationary	456	681
Insurance	2,034	1,876
Bank fees	1,379	1,187
Repairs and maintenance	1,046	3,278
Accountancy	960	3,840
Cleaning	973	411
Entertainment	2,176	1,773
Madrassa expense	5,744	2,748
Software costs	1,133	651
Rates	1,904	1,089
Other direct costs	8,341	4,000
	104,408	95,052
Analysis by fund		
Unrestricted funds	104,408	95,052

6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	10,211	10,211

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	6	7

Employment costs	2025 £	2024 £
Wages and salaries	50,006	42,097

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

9 Taxation

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

10 Tangible fixed assets

	Freehold land and buildings	Assets under construction	Total
	£	£	£
Cost			
At 1 January 2025	560,568	90,152	650,720
Additions	-	78,452	78,452
At 31 December 2025	560,568	168,604	729,172
Depreciation and impairment			
At 1 January 2025	30,634	-	30,634
Depreciation charged in the year	10,211	-	10,211
At 31 December 2025	40,845	-	40,845
Carrying amount			
At 31 December 2025	519,723	168,604	688,327
At 31 December 2024	529,934	90,152	620,086

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	879	208
Accruals and deferred income	1,200	1,440
	2,079	1,648

12 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Other creditors	245,246	235,246

13 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 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	606,579	206,209	(104,408)	708,380

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	497,707	203,924	(95,052)	606,579

14 Charity activities

On 14 April 2020, Northolt Islamic Centre (Charity registration 1181159) ceased its activities under unincorporated charity structure. The charity was converted to CIO (Charitable Incorporated Organisation).

New charity "Northolt Islamic Centre" was registered on 14 April 2020 under CIO Foundation model having charity registration number 1189047. On this date trustees passed resolution and transferred all assets and liabilities from old charity "Northolt Islamic Centre - charity no: 1181159) to new charity "Northolt Islamic Centre - charity no: 1189047).

15 Related party transactions

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