CHARITY REGISTRATION NUMBER: 1191512
COMPANY REGISTRATION NUMBER: 09915924

SUNDERLAND LIGHTHOUSE COMMUNITY LTD
Company Limited by Guarantee without share capital.

Unaudited Financial Statements
Year end 31 December 2025

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Trustees' Annual Report (incorporating the Directors' Report) for the year ended 31 December 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2025. The trustees have taken advantage of the small companies exemption from preparing a Strategic Report.

Reference and administrative details

Registered charity name:	Sunderland Lighthouse Community
Charity registration number:	1191512
Company registration number:	09915924
Principal office and registered office:	36 Otto Terrace, Sunderland, England, SR2 7LP
The Trustees:	Muhammad Zahidul Islam Mohammed Ibrahim Meah Siraj Munir Nazrul Abu Shaker Alkobir
Independent examiner:	Eastern Accountants Ltd 25 Cabot Square, Canary Wharf, London E14 4QZ
The trustees' bankers:	Lloyds Bank

Trustees' Annual Report (incorporating the Directors' Report) for the year ended 31 December 2025 (continued)

Structure, governance and management

Governing Document

The Charity is constituted as a company limited by guarantee and is therefore governed by its Memorandum and Articles of Association incorporated 14 December 2015 as amended by special resolutions dated 31 May 2020.

Organisational structure

The directors of the company are also charity trustees for the purposes of charity law. The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or financial benefits. The trustees meet on a regular basis and are responsible for the strategic direction of the charity. The day-to-day management of the charity is overseen by the chief executive officer, staff members and volunteers.

Recruitment and Appointment of trustees

The existing trustees are responsible for the recruitment and appointment of new trustees with input from advisors, community elders and leaders. The trustees believe that this approach ensures that new trustees are respected members of the local community and are widely recognised as being suitably qualified to lead the charity. In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to advance the charity's objectives. We take into consideration the person's eligibility, personal competence, specialist knowledge and skills.

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the Memorandum and Articles of Association and a guide to the policies and procedures adopted by our charity. A few publications from the Charity Commission are also provided including guidance on charities and public benefit and on the advancement of religion for public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed. A risk matrix has been established and is reviewed and updated on an annual basis. Where appropriate, systems or procedures have been established to mitigate the risk the charity faces. In particular, the trustees have ensured that the appropriate insurance cover is in place, health and safety procedures are implemented, financial forecasts are regularly reviewed, and DBS checks are made for any staff members working with children or other vulnerable groups.

Trustees' Annual Report (incorporating the Directors' Report) for the year ended 31 December 2025 (continued)

Objectives and activities

The objects and principal activities of the charity are set out in the charity's Memorandum of Association and are summarized as follows:

4. The charity's objects ('object') are for the public benefit:

4.1 to advance in life and relieve the needs of children and young people aged up to 16 with a focus on those who are socially and economically disadvantaged through:

4.1.1 providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals;

4.1.2 advancing education through the provision of low-cost supplementary education and educational support.

4.2 the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve the conditions of life of the wider community.

4.3 to advance the Islamic faith in particular but not exclusively for those members of the public who are Muslims through:

4.3.1 the provision of facilities for worship, prayer and the celebration of Islamic religious festivals;

4.3.2 fostering understanding and promoting good relations between persons of all faiths or none.

In determining the means by which the charity achieves its objects, the trustees have had regard to the guidance on public benefit issued by the Charity Commission.

Use of volunteers

Volunteers play a vital role in both our faith-based and community activities. We encourage all beneficiaries to participate in voluntary work and to share their skills for the benefit of others. All of our volunteers, including the trustees, give their time freely. During the year, 16 (Sixteen) volunteers contributed approximately 450 *(Four hundred and fifty only*) hours, primarily supporting stewarding duties at fundraising events. Their dedication and commitment were instrumental to the success of these events.

As the value of volunteer time cannot be reliably measured in monetary terms, it has not been included in the Statement of Financial Activities. Both the charity and its volunteers acknowledge that these arrangements do not constitute any form of employment contract.

Achievements and performance

Our Mosque provides a Centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The Mosque remains open throughout the day for both daily and Friday prayers. On average, over 100 individuals attend the daily prayers during the week, while Friday prayers see regular attendance from more than 400 worshippers. The Mosque also hosted special evening prayers during Ramadan and Eid Prayers.

Festivals: During Ramadan, the Mosque provides meals for those who wish to break their fast together in a communal and spiritual environment. Eid was also joyfully celebrated at the Mosque, marked by a family day and a shared meal for all attendees.

Over-40s Social: We host sessions specifically for adults over the age of 40. These gatherings offer a safe and welcoming space for community members to connect, engage in meaningful conversations, and raise any concerns with our religious leaders and staff.

Community Events: Throughout the year, we organise a variety of events open to the wider public. These include Mosque Open Days, where visitors are encouraged to ask questions, learn about Islam, and explore ways to foster community cohesion. We also host Family Fundays, designed to provide a fun, inclusive atmosphere for all ages. These events are free of charge to ensure accessibility for everyone.

Counselling Support: There has been a growing demand for counselling services within the community. In response, we provide free, confidential support through professional external counsellors. This vital service has helped many individuals access the emotional and mental health support they need.

Improving Soft Skills: We offer a unique programme within the Sunderland Lighthouse Community that focuses on developing soft skills through regular discussion sessions. Attendees are invited to debate on various topics, which has helped many improve their confidence, communication, and interpersonal skills. These sessions are especially valuable for those for whom English is not a first language, offering a practical and engaging way to enhance fluency.

Women's Events: We run separate events tailored to both young adult women and older female participants. These sessions are interactive, educational, and empowering, featuring guest speakers and covering a range of topics relevant to women's lives. The focus remains on building confidence, fostering learning, and supporting personal development.

Fitness Sessions: We organise walking hikes open to all adults in the community. These outings provide a refreshing and natural environment that supports both physical and mental wellbeing.

Financial review

Reserves policy

The trustees aim to hold enough funds to meet two months' operating costs of the charity, in order to meet any unforeseen expenditure that may occur. The trustees noted that there was cash at bank of £57,779. The trustees acknowledged that the charity was still in a nascent phase and more effort is required to build regular and diversified income streams.

Principal funding sources

The charity's main source of income is public donations. This is primarily obtained through fundraising events and recurring monthly donations.

Trustees' Annual Report (incorporating the Directors' Report) for the year ended 31 December 2025 (continued)

Statement of Trustees' responsibilities

The trustees (who are also directors of Sunderland Lighthouse Community Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 (FRS102);
- make judgments 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 not appropriate to assume that the charitable company will continue in operation.

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

The Trustees' Annual Report was approved by the Board of Trustees (in their capacity as company directors) on 22 September 2026 and signed on its behalf by:

Zahid Islam (Sep 28, 2026 22:02:52 GMT+1)

Muhammad Zahidul Islam
Trustee & Chair,
For and on behalf of the board of trustees.

Independent Examiner's Report to the Trustees of Sunderland Lighthouse Community (the Company) for the year ended 31 December 2025.

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 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 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 that:

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.

This report was signed on 23 September 2026.

Signature



Mohammad Hannan Miajee FCCA - Independent Examiner
Chartered Certified Accountants
25 Cabot Square
Canary Wharf
London
E14 4QZ

Statement of Financial Activities for the year ended 31 December 2025.

	Unrestricted funds	*Restricted Funds*	*Total Funds 2025*	Total Funds 2024
	£	£	£	£
Incoming resources				
General donations	170,028	-	170,028	139,442
Grants	21,300		21,300	0
Other income (including rent and hall hire)	17,450	-	17,450	6,436
Total incoming resources	**208,778**	**-**	**208,778**	**145,878**
Resources expended				
Staff costs	15,569	-	15,569	8,137
Pension	75	-	75	
Facility expenses and utilities	12,305	-	12,305	15,529
Business rates	1,347	-	1,347	1,313
Insurance	1,686	-	1,686	2,049
Telephone and internet	317	-	317	310
Legal and professional	808	-	808	12,000
Accountancy fees	2,400	-	2,400	1,500
Event costs (venue hire, catering, speakers, marketing etc.)	20,553	-	20,553	8,861
Depreciation of fixed assets	2,336	-	2,336	2,061
Repairs and maintenance	5,521	-	5,521	5,736
Software and IT support	701	-	701	111
Bank charges	8	-	8	7
Stationery and printing	1,944	-	1,944	602
Equipment expenses	590	-	590	
Temporary staff	730	-	730	1,607
Cleaning	1,083	-	1,083	480
Travelling	420	-	420	-
Bad debts	-	-	-	500
Total resources expended	68,393	-	68,393	60,803
Net Income/(Deficit)	140,385	-	140,385	85,075
Total Funds brought forward	315,601	-	315,601	230,526
Total Funds	455,986	-	455,986	315,601

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

Balance Sheet as at 31 December 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	4	517,457	384,754
CURRENT ASSETS			
Debtors		-	30,720
Cash at bank and in hand		57,779	86,581
		57,779	117,301
CREDITORS: amounts falling due within one year	6	(4,250)	(186,454)
NET CURRENT ASSETS (LIABILITIES)		53,529	(69,153)
CREDITORS: amounts falling due after one year	6	(115,000)	-
TOTAL ASSETS LESS LIABILITIES		455,986	315,601
NET ASSETS		455,986	315,601
FUNDS OF THE CHARITY			
Unrestricted funds		455,986	315,601
Restricted funds		-	-
Total funds		455,986	315,601

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025. The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act in respect to accounting records and for the preparation of the accounts.

Approved by the board of trustees on 22 September 2026 and signed on their behalf by:

Zahid Islam (Sep 28, 2026 22:02:52 GMT+1)

Muhammad Zahidul Islam
Trustee & Chair,
For and on behalf of the board of trustees.

Notes to the financial statements

1. Accounting Policies

1.1 Basis of preparation of accounts

The charitable company is a public benefit entity as defined by FRS 102, and the financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (Charities SORP (FRS 102)), and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historic cost convention. The financial statements are prepared in pound sterling which is the functional currency of the charity. The charity is not large enough to require a Statement of Cash Flows.

The principal accounting policies applied in the preparation of these financial statements are set out below.

1.2 Going concern

The trustees have reviewed cashflow forecasts and have a reasonable expectation that the charity has adequate resources to continue for the foreseeable future, being twelve months from the approval of the financial statements. The financial statements have therefore been prepared on a going concern basis.

1.3 Fund accounting

Unrestricted funds comprise those funds which the trustees are free to use for any purposes in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activity (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The following specific policies are applied to particular categories of income: Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Rental income is recognised when the charity's right to receive payment is established.

1.5 Resources expended

All expenditure is accounted for on an accruals basis within the Statement of Financial Activity (SoFA), and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised once there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Input VAT that cannot be claimed is included in the cost to which it relates. Rentals payable and lease incentives under operating leases are charged to the SoFA on a straight-line basis over the lease term.

Notes to the financial statements (continued)

1.6 Tangible fixed assets and depreciation

Individual tangible fixed assets costing £1,000 or more are capitalised and stated at cost less accumulated depreciation and impairment losses. Depreciation on fixtures, fittings and equipment is charged at 20% per annum on the reducing balance basis.

* Freehold land & building is not depreciated.

1.7 Cash at bank and in hand

All highly liquid instruments with an original maturity of three months or less are classified as cash equivalents.

1.8 Creditors

Short term trade creditors are measured at the transaction price. Accruals are valued at the net cost, less any discounts offered.

1.9 Loans and borrowings

Loans and borrowings are initially recognised at the transaction price, including transaction costs. Private loans or Qard Hasanah are interest free loans from the charity's beneficiaries and are recognised when received/paid and recorded under liabilities due within one year and/or more than one year, depending on the underlying contract. FRS102 requires long-term interest free loans to be stated at their present value. Effectively this would lead to loan amounts stated in the accounts being lower than the actual amounts payable in the future. This has the potential to confuse the charity's stakeholders, and as such the trustees have opted not to follow FRS102 treatment for these loans. The impact of discounting is immaterial.

1.10 Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefit will be required in settlement and the amount can be reliably measured.

1.11 Taxation

The charity is considered to pass the tests set out in Paragraph 1, Schedule 6 of the Finance Act 2010 and therefore meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income and gains to the extent that such income and gains are applied exclusively to charitable purposes.

1.12 Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Notes to the financial statements (continued)

2. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 for each member of the charity.

3. Staff Costs

	2025	*2024*
	£	*£*
Wages and salaries	15,569	8,137
Pension cost	75	-
	15,644	8,137
Average number of employees	2	1
Employees paid in excess of £60,000	None	None

No employer's NIC was incurred. The trustees neither received nor waived any remuneration during the year is £nil and (2024: £nil). The trustees did not have any expenses reimbursed during the year is £nil and (2024: £nil). The charity operates a pension scheme for its employees.

Notes to the financial statements (continued)

4. Tangible Fixed Assets

	Land and buildings	*Fixtures, fittings*	*Total*
	£	£	£
Cost:			
At 1 January 2025	376,509	10,702	387,211
Additions	131,605	3,434	135,039
At 31 December 2025	508,114	14,136	522,250
Depreciation:			
At 1 January 2025	-	2,457	2,457
Charge for the year	-	2,336	2,336
At 31 December 2025	-	4,793	4,793
Net book value:			
At 31 December 2024	376,509	8,245	384,754
At 31 December 2025	508,114	9,343	517,457

5. Debtors

	2025	*2024*
	£	£
Other debtors	-	30,720
	-	30,720

Notes to the financial statements (continued)

6. Creditors

a) amounts falling due within one year	*2025*	*2024*
	£	£
Other creditor and Qard Hasanah	4,250	186,454
b) amounts falling due after one year		
Private loans – Qard Hasanah	115,000	-
	119,250	186,454

7. Analysis of charitable funds

Analysis of fund movements	*Balance b/fwd*	*Incoming resources*	*Resources expended*	*Fund c/fwd*
	£	£	£	£
Unrestricted general funds	315,601	208,778	(68,393)	455,986
Restricted funds	-	-	-	-
Total	315,601	208,778	(68,393)	455,986

8. Analysis of net assets between funds

Analysis of funds	*Unrestricted funds*	*Restricted funds*	*Total as at December 2025*
	£	£	£
Fixed assets	517,457	-	517,457
Current assets	57,779	-	57,779
Total liabilities	(119,250)	-	(119,250)
Total net assets	455,986	-	455,986

9. Miscellaneous

The charity benefitted from work performed by volunteers. During the year, the charity received a grant to support employment and a religious retreats (2025:£21,300) and (2024: Nil). The entity had no contingent liabilities as at 31 December 2025 (2024: nil). There are no significant events after the reporting period. The fee payable to the independent examiner for the year ended 31 December 2025 was £2,400 (2024: £1,500).

Sunderland Lighthouse Community Ltd_Accounts for the YE 31 Dec 2025

Final Audit Report 2026-09-29

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