NORTHWICH MUSLIM CENTRE

Charity No. 1204769

Company No.

Trustees' Report and Unaudited Accounts

31 March 2026

NORTHWICH MUSLIM CENTRE
Contents

	Pages
Trustees' Annual Report	1
	2
Statement of Financial Activities	3
Summary Income and Expenditure Account	4
Balance Sheet	5
Statement of Cash flows	6
Notes to the Accounts	7
Detailed Statement of Financial Activities	8 to to 13

CHARITY

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 March 2026.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No.

Charity No. 1204769

Principal Office

Meadow Court
Meadow Street
Northwich
Cheshire
CW9 5FP

Registered Office

Meadow Court
Meadow Street
Northwich
Northwich
CW9 5FP

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

M. AHMED
A.A. CHOWDHURY
M.S.A. CHOWDHURY
A. HUSSAIN

Directors of Corporate Trustees

ustee 1 : Mohshin Ahmed

Trustee 2: Arif Hussain

Trustee 3: Afsor Ahmed Chowdhury

Trustee 4: Mohammed Sabbir Ahmed Chowdhury

Accountants

SA ACCOUNTS PRACTICE
123 MOORLAND ROAD
STOKE-ON-TRENT
STAFFS
ST6 1JH

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document to advance the religion of Islam in Northwich (UK) and elsewhere for the benefit of the public through the holding of prayer meetings, lectures , public celebration of religious festivals , producing and /or distributing literature on Islam to enlighten others about the religion of Islam. To advance the Education of the public in the subject of Islam for the benefit of the public. The prevention or relief of poverty or or financial hardship anywhere in the world, and in particular within Northwich and the United Kingdom, by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

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

A.A. CHOWDHURY
Trustee
31 March 2026

NORTHWICH MUSLIM CENTRE
Statement of Financial Activities
for the year ended 31 March 2026

	Notes	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income and endowments from:				
Donations and legacies	4	45,303	45,303	75,652
Total		45,303	45,303	75,652
Expenditure on:				
Other	5	21,284	21,284	113,722
Total		21,284	21,284	113,722
Net gains on investments		-	-	-
Net income/(expenditure)		24,019	24,019	(38,070)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		24,019	24,019	(38,070)
Other gains and losses				
Net movement in funds		24,019	24,019	(38,070)
Reconciliation of funds:				
Total funds brought forward		(3,080)	(3,080)	34,990
Total funds carried forward		20,939	20,939	(3,080)

NORTHWICH MUSLIM CENTRE

Summary Income and Expenditure Account

for the year ended 31 March 2026

	2026 £	2025 £
Income	45,303	74,733
Gross income for the year	45,303	74,733
Expenditure	21,284	113,722
Total expenditure for the year	21,284	113,722
Net income/(expenditure) before tax for the year	24,019	(38,989)
Net income /(expenditure)for the year	24,019	(38,989)

NORTHWICH MUSLIM CENTRE
Balance Sheet

at 31 March 2026

Company No.	Notes	2026	2025
		£	£
Current assets			
Debtors	7	31,332	31,332
Cash at bank and in hand		14,407	4,888
		45,739	36,220
Net current assets		45,739	36,220
Total assets less current liabilities		45,739	36,220
Creditors: Amounts falling due after more than one year	8	(24,800)	(39,300)
Net assets/(liabilities) excluding pension asset or liability		20,939	(3,080)
Total net assets/(liabilities)		20,939	(3,080)
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		20,939	(3,080)
		20,939	(3,080)
Reserves	9		
Total funds		20,939	(3,080)

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 March 2026 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities 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 31 March 2026

And signed on its behalf by:

A.A. CHOWDHURY
Trustee
31 March 2026

NORTHWICH MUSLIM CENTRE

Statement of Cash flows

for the year ended 31 March 2026

	2026 £	2025 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	24,019	(38,989)
Adjustments for:		
(Decrease)/Increase in trade and other payables	(14,500)	35,800
Net cash provided by/(used in) operating activities	9,519	(3,189)
Net cash from investing activities	-	-
Net cash from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	9,519	(3,189)
Cash and cash equivalents at the beginning of the year	4,888	7,158
Cash and cash equivalents at the end of the year	14,407	3,969
Components of cash and cash equivalents		
Cash and bank balances	14,407	4,888
	14,407	4,888

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 method 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 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.
Volunteer 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.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals 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 of cost or net realisable value. Donated items of stock are recognised at 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 bank and on hand, demand deposits with 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 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 at 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 are taken into account in arriving at 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 so as 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.
In the event that lease incentives are received to enter into 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 in 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 Statement of Financial Activities - prior year

	Unrestricted funds 2025	Total funds 2025
	£	£
Income and endowments from:		
Donations and legacies	74,733	74,733
Total	74,733	74,733
Expenditure on:		
Other	113,722	113,722
Total	113,722	113,722
Net income	(38,989)	(38,989)
Net income before other gains/(losses)	(38,989)	(38,989)
Other gains and losses:		
Net movement in funds	(38,989)	(38,989)
Reconciliation of funds:		
Total funds brought forward	34,990	34,990
Total funds carried forward	(3,999)	(3,999)

4 Income from donations and legacies

	Unrestricted	Total 2026	Total 2025
	£	£	£
	45,303	45,303	75,652
	45,303	45,303	75,652

5 Other expenditure

	Unrestricted	Total 2026	Total 2025
	£	£	£
Employee costs	11,081	11,081	15,759
Premises costs	4,257	4,257	82,468
General administrative costs	5,946	5,946	3,880
Legal and professional costs	-	-	11,615
	21,284	21,284	113,722

6 Staff costs

	2026	2025
Salaries and wages	8,581	15,759
Social security costs	2,500	-
	11,081	15,759

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2026 Number	2025 Number
	1	-
	1	-

7 Debtors

	2026 £	2025 £
Other debtors	31,332	31,332
	31,332	31,332

8 Creditors:
amounts falling due after more than one year

	2026 £	2025 £
Other creditors	24,800	39,300
	24,800	39,300

9 Movement in funds

	At 1 April 2025	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2026
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	(3,080)	45,303	(21,284)	20,939
Total funds	(3,080)	45,303	(21,284)	20,939

10 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	45,739	45,739
Creditors due in more than one year and provisions	(24,800)	(24,800)
	20,939	20,939

11 Reconciliation of net debt

	At 1 April 2025	Cash flows	At 31 March 2026
	£	£	£
Cash and cash equivalents	4,888	9,519	14,407
	4,888	9,519	14,407
Net debt	4,888	9,519	14,407

12 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

NORTHWICH MUSLIM CENTRE
Detailed Statement of Financial Activities
for the year ended 31 March 2026

	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income and endowments from:			
Donations and legacies			
	45,303	45,303	75,652
	45,303	45,303	75,652
Total income and endowments	45,303	45,303	75,652
Expenditure on:			
Employee costs			
Salaries/wages	8,581	8,581	15,759
Employer's NIC	2,500	2,500	-
	11,081	11,081	15,759
Premises costs			
Light, heat and power	2,492	2,492	19,882
Premises cleaning	-	-	1,539
Premises insurances	472	472	1,061
Premises repairs and maintenance	1,293	1,293	59,986
	4,257	4,257	82,468
General administrative costs, including depreciation and amortisation			
Bank charges	-	-	4
Equipment expensed	3,745	3,745	-
Postage and couriers	3	3	-
Software, IT support and related costs	-	-	3,250
Stationery and printing	781	781	65
Sundry expenses	1,113	1,113	-
Telephone, fax and broadband	304	304	561
	5,946	5,946	3,880
Legal and professional costs			
Accountancy and bookkeeping	-	-	1,300
Management charges	-	-	252
Other legal and professional costs	-	-	10,063
	-	-	11,615
Total of expenditure of other costs	21,284	21,284	113,722
Total expenditure	21,284	21,284	113,722
Net gains on investments	-	-	-

Net income/(expenditure)	24,019	24,019	(38,070)
Net income/(expenditure) before other gains/(losses)	24,019	24,019	(38,070)
Other Gains	-	-	-
Net movement in funds	24,019	24,019	(38,070)
Reconciliation of funds:			
Total funds brought forward	(3,080)	(3,080)	34,990
Total funds carried forward	20,939	20,939	(3,080)