

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2025
for
Lanarkshire Muslim Welfare Society

Accountants Plus (Hamilton) Ltd
T/A Accountants Plus
Statutory Auditor
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

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for the Year Ended 31 March 2025

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Lanarkshire Muslim Welfare Society

Reference and Administrative Details
for the Year Ended 31 March 2025

TRUSTEES

PRINCIPAL ADDRESS



**REGISTERED CHARITY
NUMBER**

SC001748

AUDITORS

Accountants Plus (Hamilton) Ltd
T/A Accountants Plus
Statutory Auditor
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

BANKERS

Virgin Money
Symington House
7-8 North Avenue
Clydebank
G81 2NT

SOLICITORS

Wrights Solicitors & Estate Agents
70-72 Brandon Parade East
Motherwell
ML1 1LY

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

To serve the cause of Islam by:

- a) building and maintaining a Mosque in the Lanarkshire area.
- b) raising funds for the above.
- c) establishing school facilities for all Muslim children and youths.
- d) providing a library of relevant newspapers, books and journals.
- e) arranging and attending funerals of Muslims.
- f) insisting upon observance by the members of all tenets of Islam, thus creating unity, amity and general brotherhood.
- g) establishing classes in order to educate Muslims in the teaching of Islam, and non-Muslims about the social, religious and cultural aspects of Muslim society.

To provide and maintain a comfortable meeting place for Muslims to maintain their social, cultural and religious identity in a multicultural society.

To arrange meetings and organise functions with a view to propagating and serving the cause of Islam.

To adopt all practical and legitimate means of working for the moral, intellectual and economic advancement of the Muslim community.

The charity has built a Mosque, raises funds and maintains the Mosque in good condition. The Mosque also provides a central meeting point for the whole Muslim community.

The Imams provide spiritual and moral education and guidance.

The charity is also very active in providing schooling for children and youths and organises many activities. It also takes community relationships and integration very seriously. Regular visits to the Mosque are arranged for all members of the local community.

The trustees wish to thank all the volunteers, without whose help the charity would not have achieved so much progress.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Introduction

The Lanarkshire Muslim Welfare Society (LMWS) Mosque is run by trustees, executive members, sub committees and members. sub committees hold regular meetings and report to the executive committee and trustees. Most of the decisions are made in wider committee meetings. Some important decisions are taken by the trustees, who hold their own meetings.

LMWS conducts activities throughout the year. The activities involve local communities, Social Services, voluntary organisations, NHS staff, educational, sports and social events, charitable works and religious activities etc.

Education

The society gives the utmost importance to education, both for adults and children.

Children's education

The society continues to provide education to children aged 5 and above. The number of children enrolling is increasing every year and now we have around 320 children at present. The school runs every day 1700-1900. The curriculum includes Arabic, Quran, Islamic manners and etiquette, English, Urdu, Islamic and world history. Examinations are conducted annually, and certificates and awards are given to pupils who achieve excellence.

The teachers are fully trained and qualified and work full time or part time. We now have 3 fulltime, 22 part time and 6 voluntary teachers. The standard of teaching is high and is being monitored to improve the quality. Each child's progress is fed back to the parents using a diary system and we encourage parents to take an active role in their child's development.

The education subcommittee produces a report every term. [REDACTED] is the principal and supervises all school activities.

This year, like previous years, we have had a few students earning the title of "hafiz" - which is used to describe a person who has memorised the entire Quran. We are very proud of the children that have achieved this enormous task. We continue to provide education to children to equip them with all necessary skills to achieve the highest standards themselves and to contribute to the local as well as national community. We are proud of our students some of them have gone on for higher education to become "Alim".

Education of children with ASN

We continue to provide our teachers and volunteers with opportunities to improve their skills in catering for the ASN of our students in our maktab. As well as the maktab, there are fortnightly sessions for children who have ASN on Saturday mornings which are designed to be autism friendly sessions. It also allows the children to spend time in the mosque when it is less busy, and they are provided opportunities to play.

Boys Youth Club

To provide a safe space for local Muslim teen boys to come and enjoy halal socialising within their age group. Through this group, boys will establish their local mosque as a hub where they can come to seek help and advice on social issues relevant to their needs. There will also be opportunities to take part in recreational and volunteering activities. They will also meet good Muslim role models from within the community.

Police Scotland

Report of the Trustees
for the Year Ended 31 March 2025

We have excellent relationships with Police Scotland and monthly at Friday prayers, there is an opportunity for members of the community to discuss any issues or seek advice from the community police. We have also had separate talks organised for the boys and girls from Police Scotland regarding dangers in the community.

Clubs and Competitions

Our students have taken part in several competitions at the maktab after which students received prizes for participating and completing the different challenges e.g. memorisation of surahs, reading challenges during Ramadhan etc

Health

We thank NHS Lanarkshire for their continued support to the community. They have held vaccination and blood testing clinics at the mosque which have been well received by the community.

In addition to this the mosque also provides counselling and support for family matters including marital disputes. [REDACTED] has offered his services for counselling in family matters including marital issues by face-to-face contact or by telephone.

Gardening Club

This summer we set up a 'Clean Lanarkshire Mosque' group that involved volunteers working together every Sunday morning and helping to clear the mosque grounds. This also allowed members of the community to enjoy outdoor time together and meeting other people.

Community Support

We have a "ladies brigade" who collect donated items, such as bakery products, meats, fruit and veg, from the supermarkets and pack them into small parcels which are home delivered to needy people of the wider community.

Ladies Events:

Coffee Mornings: Our ladies volunteers organise coffee mornings regularly open to all. Coffee mornings are serving multiple purposes like education, integration & mental health wellbeing.

Occupational Therapists visited ladies and gave them information about their services, what they do and how they can access them.

NHS health Improvement officers have also sent nurses in to do basic check-ups for ladies, talk about cancer screening, mental health etc.

We have also had an initial meeting with People's Plus to have them come to the mosque and offer advice to those seeking employment.

Girls Social Club- To provide a safe space for local Muslim teen girls to come and enjoy halal socialising within their age group. Through this group, young girls will establish their local mosque as a hub where they can come to seek help and advice on social issues relevant to their needs. There will also be opportunities to take part in recreational and volunteering activities. They will also meet good Muslim role models from within the community.

Every Thursday morning, we have a mother and toddler group at Lanarkshire Mosque. This is a play-based event for the toddlers and an informal social gathering for the mothers, often allowing them to hold coffee mornings and other events.

A very well established over 50s ladies group meets on a Wednesday morning- Pearl Group. This gives ladies an opportunity to socialise with others improving their health and wellbeing and taking part in a number of fun activities as well as meeting with NHS representatives and NLC.

Wider Community Integration

Report of the Trustees
for the Year Ended 31 March 2025

The LMWS has excellent relations with other agencies, both statutory and voluntary. We have links with local councils, social services, police, MSPs, citizen's advice bureau, financial services, care services, Alzheimer's association, local hospice, and clergy. Delegates from all these organisations visit the mosque regularly and update members on their activities. We work closely with the police service, and they provide alerts for any dangers within the community. For example, following a spate of burglaries the police conducted a workshop on how to keep your home safe. Police Scotland is also assisting in organising talks for children on topics such as drugs, social media, and bullying.

Marriages

The LMWS is registered with the Registrar's Office, Lanarkshire and is a recognised institute to conduct marriage ceremonies. The marriages are performed in keeping with Islamic traditions. The society performed many marriage ceremonies this year. We have strict guidelines to follow set out by the Registrar's Office before the ceremony can take place. Ceremonies are only conducted for eligible couples, who fulfil all the criteria. A register of all marriages is kept at the mosque.

Funeral Services

The mosque is registered with the Registrar's Office, Lanarkshire to perform funeral services. The society is grateful to North Lanarkshire Council for providing Wishaw cemetery for burial facilities. Family members of the deceased contact a member of the mosque, usually [REDACTED] who guides the family in obtaining the death certificate. He provides support to the family and guides them through the process of registering the death at the Registrar's office. The documents (Form 14) are then handed over to the cemetery officials, who provide the burial space. The deceased body is kept at the mosque mortuary until all paperwork is complete. For relatives who are unable to bear the cost of the funeral or deceased who have no relatives, the mosque provides financial support. Sadly, we have had 16 funerals this year at the mosque.

This is the only funeral service for Muslims in Lanarkshire and in fact is one of only three mosques in the whole of the West of Scotland providing funeral services.

In addition, when families wish for their deceased relative to be expatriated to their home country (Pakistan), the mosque provides support in transport to airports nationwide and completion of all paperwork.

Awards/Rewards

Maktab Jalsa (School festival): End of the school year was celebrated in the mosque. Children and their parents and other guests participated in this successful event. Children's achievements were appreciated, and prizes were distributed.

Future Goals:

1. The number of students attending the mosque is increasing all the time and we are working to improve facilities. We are currently in the process of planning an extension to accommodate more classes.
2. As the community is growing there is a need for a communal space for events and gatherings. We plan to build a community hall in which we can have birth celebration, weddings, and any other gatherings.
3. We are also in the planning stages for various projects including outdoor activities for children; a youth club; a mentoring project to help youth with applying for higher education or work; and talks on mental health issues and dementia.
4. We are also planning children's trips, improve youth club activities, mentoring for university education & jobs, children's charity work and monthly adult seminars.
5. We are at the early stages of exploring the establishment of a nursery at Lanarkshire Mosque.

Thanks

Report of the Trustees
for the Year Ended 31 March 2025

The society extends its thanks to all members for their cooperation, support, and generous donations, without which the mosque would not be able to run its services. We would also like to thank local communities, councillors, MSPs, MPs, police, social services and health services and other voluntary organisation in supporting our activities throughout the year. With all their support, the LMWS has achieved its goal in integrating and establishing peaceful relationships with the people of Scotland.

FINANCIAL REVIEW

Financial position

The charity's income for the year amounted to £616,105 (2024 £606,744) and it reported a surplus in the year of £129,378 (2024 £155,046).

The charity had net assets of £3,232,033 (2024 £3,102,655), made up of unrestricted undesignated funds of £1,188,672 (2024 1,006,295), unrestricted designated funds of £2,043,132 (2024 £2,091,761) and restricted funds of £229 (2024 £4,599).

Principal funding sources

The principal funding source of the charity is donations from members of the Mosque.

Reserves policy

The charity has no reserves policy in place. Unrestricted undesignated funds at the year end amounted to £1,188,672, which represents several years expenditure.

Going concern

The trustees have considered a period of twelve months from the date of signing these accounts and are satisfied that the charity remains a going concern

FUTURE PLANS

Future goals:

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As the community is growing there is a need for a communal space for events and gatherings. We plan to build a community hall in which we can have birth celebrations, weddings and any other gatherings.

We are also in the planning stages for various projects including outdoor activities for children; a youth club; a mentoring project to help youth with applying for higher education or work; and talks on mental health issues and dementia.

We are also planning children's trips, to improve youth club activities, mentoring for university education and jobs, children's charity work and monthly adult seminars.

We are at the early stages of exploring the establishment of a nursery at the Mosque.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Lanarkshire Muslim Welfare Society is an unincorporated association, governed by its Constitution dated 24 June 2004. It is registered as a charity with the Office of the Scottish Charity Regulator.

Membership

Membership is open to all adult Muslims over the age of sixteen years. Applications for membership are judged on merit, taking into account the likely dedication and loyalty to the society. The committee is authorised to accept or reject a membership application and shall intimate to the applicant the result of his membership.

Compliance with the Charity constitution

A member, on payment of his admission fee and annual subscription, thereby submits himself to the Constitution of the society in all respects. On admission, a member is presumed to have made himself acquainted with, and have knowledge of, the terms of the Constitution.

Management and appointment of new trustees

The society is managed by a committee which consists of seven permanent trustees and five executive members. Executive members are elected (or selected) every three years at the society's annual general meeting.

The committee will nominate from their number the office bearers to deal with all business of the society. The key roles are President, Secretary, Treasurer and Education Secretary. The President, whom failing, the Secretary, must be present at all meetings of the society and the committee, and in the absence of both, a Chairman is appointed.

Committee members stay in office until their successors are appointed at the end of their tenure at the succeeding AGM. Nominations for the committee are submitted to the Secretary ahead of the AGM and must be signed by two members.

The committee have the power to appoint special or sub-committees for specific purposes, either from members of the society or from their own number.

Duties of the Committee

The members of the committee are responsible for the daily running of the Mosque and maintenance, repair, restoration, insurance, decoration, renewal, rebuilding and refurbishment of premises. All new developments or plans must be executed by the committee and it must seek to raise funds at different levels for the running and development of the Mosque.

Duties of Trustees

The trustees have the power to make rules for the management and use of the society property and funds, including the Mosque. The decisions of the trustees are agreed by a majority. Trustees can be replaced by a member of the society in the event of death, incapacity, resignation, insolvency or a criminal offence.

Trustees should individually and collectively carry out their duties faithfully, to the best of their ability and without personal considerations. They shall submit an annual report of activities, educational programmes and financial affairs of the society at the AGM.

Induction and training of new trustees

New trustees are appointed on a volunteer basis and are selected based on their skills and expertise that can be utilised to further the charity's objectives.

Report of the Trustees
for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Board meetings

The AGM of the society takes place once a year, or as agreed by the committee. A statement of the affairs of the society, including a copy of the latest audited accounts, shall be submitted to the meeting for approval.

All meetings of the society are called by verbal announcements by the General Secretary no earlier than four weeks and no later than one week before the date of the meeting.

A quorum of 30 society members must be met for the AGM. For a trustee meeting, a quorum of five trustees and two honorary trustees is required to proceed.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

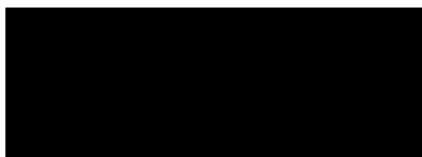
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those 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;
- 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 which 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 Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Approved by order of the board of trustees on 2.12.2025 and signed on its behalf by:

.....


Opinion

We have audited the financial statements of Lanarkshire Muslim Welfare Society (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

The key factors impacting the detection of irregularities are the inherent difficulty in detecting irregularities, the effectiveness of the charity's controls and the nature, timing and extent of the audit procedures performed.

We note that it can be harder to detect irregularities arising due to fraud as they may involve deliberate concealment or collusion. We focused on laws and regulations that could give rise to a material misstatement in the financial statements including, but not limited to, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities and Trustee Investment (Scotland) Act 2005 and significant regulations relating to the sector in which the charity operates.

Our procedures in relation to fraud and irregularities included but were not limited to:

- Inquiries of management whether they have knowledge of any actual, suspected or alleged fraud.
- Gaining an understanding of the legal and regulatory framework through discussion with management and identifying how the charity ensures compliance through a review of systems. Assessing the collective ability of the audit team to identify or recognise non-compliance with laws and regulations. We identified the following as significant laws and regulations for this charity - Scottish charity regulations.
- Gaining an understanding of the internal controls established to mitigate risk related to fraud.
- Making an assessment of the susceptibility of the charity's financial statements to material misstatement.
- Carrying out a review of accounting systems and procedure and making an assessment on the effectiveness of its control environment.

Report of the Independent Auditors to the Trustees of
Lanarkshire Muslim Welfare Society

- Identifying the principal risks where fraud could take place eg posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates and significant one-off or unusual transaction. Discussion of these matters by the audit team.
- Addressing the risk of fraud through management override of controls by performing journal entry testing.
- Review of board minutes and relevant correspondence with regulators and legal advisors.
- Agreement of the financial statement disclosures to underlying supporting documentation.

The primary responsibility for the prevention and detection of irregularities including fraud rests with both those charged with governance and management.

Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).


In particular, the more removed from the financial transactions, the less likely it is that we would become aware of non-compliance with laws and regulations.

As a result of our procedures, we did not identify any key audit matters relating to irregularities.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.


Accountants Plus (Hamilton) Ltd
T/A Accountants Plus
Statutory Auditor
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

Date: 2nd December 2025

Lanarkshire Muslim Welfare Society

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	520,077	72,566	592,643	591,263
Other trading activities	3	18,600	-	18,600	9,200
Investment income	4	4,862	-	4,862	6,281
Total		543,539	72,566	616,105	606,744
EXPENDITURE ON					
Raising funds	5	11,850	76,936	88,786	85,026
Charitable activities	6				
Education		380	-	380	2,990
Burials		35,579	-	35,579	43,519
Charitable activities		218,741	-	218,741	214,859
Other		143,241	-	143,241	105,304
Total		409,791	76,936	486,727	451,698
NET INCOME/(EXPENDITURE)		133,748	(4,370)	129,378	155,046
RECONCILIATION OF FUNDS					
Total funds brought forward		3,098,056	4,599	3,102,655	2,947,609
TOTAL FUNDS CARRIED FORWARD		3,231,804	229	3,232,033	3,102,655

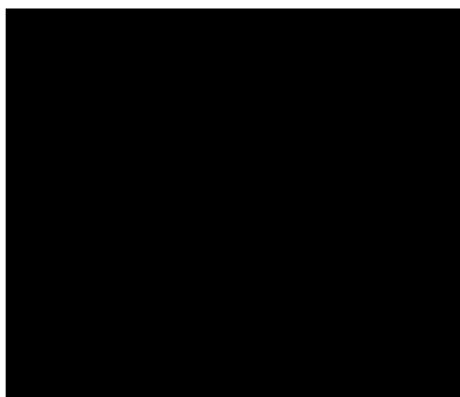
The notes form part of these financial statements

Lanarkshire Muslim Welfare Society

Statement of Financial Position
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	11	1,511,742	-	1,511,742	1,560,371
Investment property	12	531,390	-	531,390	531,390
		<u>2,043,132</u>	<u>-</u>	<u>2,043,132</u>	<u>2,091,761</u>
CURRENT ASSETS					
Debtors	13	5,018	-	5,018	-
Cash at bank		<u>1,259,482</u>	<u>229</u>	<u>1,259,711</u>	<u>1,074,886</u>
		<u>1,264,500</u>	<u>229</u>	<u>1,264,729</u>	<u>1,074,886</u>
CREDITORS					
Amounts falling due within one year	14	(75,828)	-	(75,828)	(63,992)
NET CURRENT ASSETS		<u>1,188,672</u>	<u>229</u>	<u>1,188,901</u>	<u>1,010,894</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,231,804</u>	<u>229</u>	<u>3,232,033</u>	<u>3,102,655</u>
NET ASSETS		<u>3,231,804</u>	<u>229</u>	<u>3,232,033</u>	<u>3,102,655</u>
FUNDS	15				
Unrestricted funds				3,231,804	3,098,056
Restricted funds				<u>229</u>	<u>4,599</u>
TOTAL FUNDS				<u>3,232,033</u>	<u>3,102,655</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2nd December 2025 and were signed on its behalf by:



Lanarkshire Muslim Welfare Society

Statement of Cash Flows
for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	179,963	230,963
Net cash provided by operating activities		179,963	230,963
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(2,400)
Purchase of investment property		-	(222,990)
Interest received		4,862	6,281
Net cash provided by/(used in) investing activities		4,862	(219,109)
Change in cash and cash equivalents in the reporting period		184,825	11,854
Cash and cash equivalents at the beginning of the reporting period		1,074,886	1,063,032
Cash and cash equivalents at the end of the reporting period		1,259,711	1,074,886

The notes form part of these financial statements

Notes to the Statement of Cash Flows
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net income for the reporting period (as per the Statement of Financial Activities)	129,378	155,046
Adjustments for:		
Depreciation charges	48,629	55,650
Interest received	(4,862)	(6,281)
Increase in debtors	(5,018)	-
Increase in creditors	11,836	26,548
Net cash provided by operations	<u>179,963</u>	<u>230,963</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank	1,074,886	184,825	1,259,711
	<u>1,074,886</u>	<u>184,825</u>	<u>1,259,711</u>
Total	<u>1,074,886</u>	<u>184,825</u>	<u>1,259,711</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The Trustees have considered a period of twelve months from the date of signing the accounts and are satisfied that the charity remains a going concern

The charity's presentational currency is sterling, which is the functional currency of the charity, and amounts in the financial statements are rounded to the nearest £.

Critical accounting judgements and key sources of estimation uncertainty

In preparing the financial statements, the trustees are required to make estimates and assumptions which affect the reported income, expenditure, assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from each estimate.

The trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows:

Depreciation - The only significant asset which is being depreciated is the Mosque. The trustees believe a depreciation policy with the useful economic life of 50 years is appropriate.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of support and governance costs

Support costs are allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulations and good practice. These costs include costs related to external scrutiny and legal fees, together with an apportionment of overhead and support costs.

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

1. ACCOUNTING POLICIES - continued

Allocation and apportionment of support and governance costs

Governance costs and support costs relating to charitable activities have been apportioned based on the staff time spent on each activity. The allocation of support and governance costs is analysed in the notes to the accounts.

Tangible fixed assets

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

Freehold property	- 5% on cost
Improvements to property	- 10% on cost
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 25% on reducing balance

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Investment property, which is property held to earn rentals and/or for capital appreciation, is measured using the fair value model and stated at its fair value at the reporting end date. The surplus or deficit on revaluation is recognised in the profit and loss account.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

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

1. ACCOUNTING POLICIES - continued

Financial instruments

Creditors

Short term creditors are measured at transaction price, less any impairment. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Cash and bank balances

Cash and bank balances are measured at the transaction price.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Gifts	(1)	-
Donations	515,341	483,822
Gift aid	72,303	96,942
Grants	5,000	10,499
	<u>592,643</u>	<u>591,263</u>

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
North Lanarkshire Council	5,000	-
Other grants	-	10,499
	<u>5,000</u>	<u>10,499</u>

3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Rental income	<u>18,600</u>	<u>9,200</u>

4. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>4,862</u>	<u>6,281</u>

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

5. RAISING FUNDS

Raising donations and legacies

	31.3.25	31.3.24
	£	£
Donations paid out	88,786	85,026
	<u> </u>	<u> </u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Education	380	-	380
Burials	35,579	-	35,579
Charitable activities	-	218,741	218,741
	<u>35,959</u>	<u>218,741</u>	<u>254,700</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable activities	<u>203,502</u>	<u>15,239</u>	<u>218,741</u>

Support costs, included in the above, are as follows:

	31.3.25	31.3.24
	Charitable	Total
	activities	activities
	£	£
Wages	154,873	146,285
Depreciation of tangible and heritage assets	48,629	55,650
Auditors' remuneration	9,672	9,210
Accountancy and legal fees	5,567	3,714
	<u>218,741</u>	<u>214,859</u>

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

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

9. STAFF COSTS

	31.3.25 £	31.3.24 £
Wages and salaries	154,873	146,285
	<u>154,873</u>	<u>146,285</u>

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

	31.3.25 25	31.3.24 24
Teachers and support staff	<u>25</u>	<u>24</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	512,317	78,946	591,263
Other trading activities	9,200	-	9,200
Investment income	6,281	-	6,281
Total	<u>527,798</u>	<u>78,946</u>	<u>606,744</u>
EXPENDITURE ON			
Raising funds	85,026	-	85,026
Charitable activities			
Education	2,990	-	2,990
Burials	43,519	-	43,519
Charitable activities	214,859	-	214,859
Other	30,457	74,847	105,304
Total	<u>376,851</u>	<u>74,847</u>	<u>451,698</u>
NET INCOME	150,947	4,099	155,046

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	2,904,089	500	2,904,589
Prior year adjustment	43,020	-	43,020
As restated	2,947,109	500	2,947,609
TOTAL FUNDS CARRIED FORWARD	3,098,056	4,599	3,102,655

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2024 and 31 March 2025	2,241,453	100,724	37,818	1,100	2,381,095
DEPRECIATION					
At 1 April 2024	720,132	87,614	12,404	574	820,724
Charge for year	41,961	1,506	5,083	79	48,629
At 31 March 2025	762,093	89,120	17,487	653	869,353
NET BOOK VALUE					
At 31 March 2025	1,479,360	11,604	20,331	447	1,511,742
At 31 March 2024	1,521,321	13,110	25,414	526	1,560,371

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

12. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2024	
and 31 March 2025	531,390
NET BOOK VALUE	
At 31 March 2025	531,390
At 31 March 2024	531,390

The property at [REDACTED] is burdened by a security in favour of the Royal Bank of Scotland plc.

The property at [REDACTED] is burdened by a security in favour of Virgin Money.

Fair value at 31 March 2025 is represented by:

	£
Valuation in 2024	30,046
Cost	501,344
	531,390

If investment property had not been revalued it would have been included at the following historical cost:

	31.3.25	31.3.24
	£	£
Cost	501,344	501,344

Investment property was valued on an open market basis on 28 March 2024 by a firm of Independent Chartered Surveyors.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Prepayments	5,018	-

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade creditors	1	-
Taxation and social security	261	128
Other creditors	75,566	63,864
	<u>75,828</u>	<u>63,992</u>

15. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	1,006,295	182,377	1,188,672
Tangible fixed assets	1,560,371	(48,629)	1,511,742
Investment property	531,390	-	531,390
	<u>3,098,056</u>	<u>133,748</u>	<u>3,231,804</u>
Restricted funds			
Fitrana	418	(189)	229
Sadaqah	6	(6)	-
Palestine	4,175	(4,175)	-
	<u>4,599</u>	<u>(4,370)</u>	<u>229</u>
TOTAL FUNDS	<u>3,102,655</u>	<u>129,378</u>	<u>3,232,033</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	543,539	(361,162)	182,377
Tangible fixed assets	-	(48,629)	(48,629)
	<u>543,539</u>	<u>(409,791)</u>	<u>133,748</u>
Restricted funds			
Fitrana	16,463	(16,652)	(189)
Zakat	7,060	(7,060)	-
Sadaqah	46,043	(46,049)	(6)
Palestine	3,000	(7,175)	(4,175)
	<u>72,566</u>	<u>(76,936)</u>	<u>(4,370)</u>
TOTAL FUNDS	<u>616,105</u>	<u>(486,727)</u>	<u>129,378</u>

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

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds					
General fund	1,025,088	-	206,597	(225,390)	1,006,295
Tangible fixed assets	1,714,001	43,020	(55,650)	(141,000)	1,560,371
Investment property	165,000	-	-	366,390	531,390
	<u>2,904,089</u>	<u>43,020</u>	<u>150,947</u>	<u>-</u>	<u>3,098,056</u>
Restricted funds					
Fitrana	-	-	418	-	418
Turkey Earthquake	500	-	(500)	-	-
Sadaqah	-	-	6	-	6
Palestine	-	-	4,175	-	4,175
	<u>500</u>	<u>-</u>	<u>4,099</u>	<u>-</u>	<u>4,599</u>
TOTAL FUNDS	<u>2,904,589</u>	<u>43,020</u>	<u>155,046</u>	<u>-</u>	<u>3,102,655</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	527,798	(321,201)	206,597
Tangible fixed assets	-	(55,650)	(55,650)
	<u>527,798</u>	<u>(376,851)</u>	<u>150,947</u>
Restricted funds			
Fitrana	8,159	(7,741)	418
Zakat	9,666	(9,666)	-
Turkey Earthquake	3,085	(3,585)	(500)
Sadaqah	36,610	(36,604)	6
Palestine	21,426	(17,251)	4,175
	<u>78,946</u>	<u>(74,847)</u>	<u>4,099</u>
TOTAL FUNDS	<u>606,744</u>	<u>(451,698)</u>	<u>155,046</u>

Unrestricted funds are available to be spent for any of the purposes of the charity.

The trustees have created the following designated funds:

Tangible fixed assets - The tangible fixed assets fund represents the net book value of the tangible fixed assets at the balance sheet date.

15. MOVEMENT IN FUNDS - continued

Investment property - The investment property fund represents the net book value of the investment property at the balance sheet date.

Restricted funds are as follows:

Fitrana - This is a form of religious compulsory charity paid by Muslims at the end of the holy month of Ramadan. Donations are sent to charities to distribute to the poor.

Sadaqah - This is a voluntary charitable act towards others, whether through generosity, love, compassion or faith.

Zakat - This is a donation which is made once a year when certain conditions are met and held for a full Islamic year.

Turkey Earthquake - Funds were raised as a result of the earthquake that struck in Turkey. Funds raised were passed to charities operating in the earthquake zone trying to find relief for the people who required it.

Palestine - Funds were raised to provide humanitarian assistance to the people of Palestine.

16. RELATED PARTY TRANSACTIONS AND TRUSTEES' EXPENSES AND REMUNERATION

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: nil). No expenses were paid to any trustee in the year (2024: nil). No expenses were waived by trustees during the year (2024: nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2024: nil).

Seven trustees donated a total of £11,080 during the year (2024: £6,500 by seven trustees).

17. INSTALMENT SALE AGREEMENT

The house purchased in June 2023 at [REDACTED] is subject to an instalment sale agreement. The charity has received payment of £61,135 and the balance is to be paid, interest free, over a maximum term of 15 years. When the last instalment has been received, the charity will grant title to the purchaser.

Lanarkshire Muslim Welfare Society

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

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	-
Donations	515,341	483,822
Gift aid	72,303	96,942
Grants	5,000	10,499
	<hr/>	<hr/>
	592,643	591,263
Other trading activities		
Rental income	18,600	9,200
Investment income		
Deposit account interest	4,862	6,281
	<hr/>	<hr/>
Total incoming resources	616,105	606,744
EXPENDITURE		
Raising donations and legacies		
Donations paid out	88,786	85,026
Charitable activities		
School costs	380	2,990
Burial costs	35,579	43,519
	<hr/>	<hr/>
	35,959	46,509
Other		
Property management costs	143,241	105,304
Support costs		
Management		
Wages	154,873	146,285
Freehold property	41,961	47,697
Improvements to property	1,506	1,506
Fixtures and fittings	5,083	6,354
Computer equipment	79	93
	<hr/>	<hr/>
	203,502	201,935
Governance costs		
Auditors' remuneration	9,672	9,210
Carried forward	9,672	9,210

This page does not form part of the statutory financial statements

Lanarkshire Muslim Welfare Society

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

	31.3.25 £	31.3.24 £
Governance costs		
Brought forward	9,672	9,210
Accountancy and legal fees	5,567	3,714
	<hr/> 15,239	<hr/> 12,924
Total resources expended	<hr/> 486,727	<hr/> 451,698
Net income	<hr/> <hr/> 129,378	<hr/> <hr/> 155,046

This page does not form part of the statutory financial statements