

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2025
for
Jamiat Ittihad-UI-Muslimin

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

Contents of the Financial Statements
for the Year Ended 31 March 2025

| | Page |
|--|----------|
| Report of the Trustees | 1 to 4 |
| Report of the Independent Auditors | 5 to 8 |
| Statement of Financial Activities | 9 |
| Balance Sheet | 10 |
| Cash Flow Statement | 11 |
| Notes to the Cash Flow Statement | 12 |
| Notes to the Financial Statements | 13 to 22 |
| Detailed Statement of Financial Activities | 23 to 24 |

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 aims

The aims and objectives of the Jamiat Ittihad UI Muslimin are:

- To provide a meeting place for ethnic minority groups settled in and around Glasgow.
- To promote a greater awareness of religion and education by holding various classes and lectures on topics affecting the community.
- To promote the language skills of the various ethnic minorities groups in and around Glasgow.
- To provide a platform for the issues concerning the ethnic minorities.
- To promote ethnic arts and skills.
- To increase awareness of the advantages of education and to help ethnic minority groups improve their standard of life through community education.

Significant activities

Over the past year, Glasgow Central Mosque has continued to uphold its commitment to serving the spiritual, educational, and social needs of the community. Our core services have been delivered consistently, including daily prayers, educational programmes, and community support initiatives, all of which remain central to our mission. We were particularly pleased to introduce a new youth club, which has been highly successful in engaging young people and providing a safe, supportive environment for their development. In addition, the Mosque secured funding to launch a dedicated project focused on supporting and empowering female members of our community, marking an important step in broadening our outreach. Despite these positive developments, the year has also presented significant financial challenges, with rising operational, staffing and energy costs placing increased pressure on our resources.

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities and Trustee Investment (Scotland) Act 2005 to have due regard to the public benefit guidance.

FINANCIAL REVIEW

Principal funding sources

The main source of income continues to be by way of collections and donations from the congregation. Other sources of income include funerals, school fees, kitchen and hall lets and car park fees.

Reserves policy

The Executive Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy in line with charity regulation guidelines whereby the unrestricted revenue funds not committed or invested in tangible fixed assets held by the charity should be 3 months of the current annual unrestricted expenditure. The target level is therefore £348,000.

The present level of unrestricted funds, excluding designated funds, available to the charity are £308,250 which is the equivalent of 11 weeks expenditure.

The trustees are pursuing additional ways to generate funds.

Report of the Trustees
for the Year Ended 31 March 2025

FUTURE PLANS

Looking ahead, the Trustees remain committed to strengthening and expanding the Mosque's services to meet the evolving needs of the community. The newly funded female-focused project will be a key priority, with plans to deliver tailored programmes that support wellbeing, education, and community participation. At the same time, the Mosque will focus on enhancing financial resilience by improving fundraising efforts, exploring new income streams, and managing costs effectively. We also intend to continue to invest in our facilities and digital infrastructure to improve accessibility and service delivery.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

In accordance with the Constitution the members of the Executive Committee shall be elected 2-yearly at the Bi-Annual General meeting of the members by the majority of votes of those present and shall hold office until their successors are appointed at the next Bi-Annual General Meeting.

Organisational structure

The Executive Committee meet at least once a month throughout the year to administer the charity. They have power to appoint special or sub-committees for specific purposes and members of the Society not members of the Committee may be appointed members of such sub-committees.

Title to all heritable properties of the charity has been vested in the Property Trustees who regulate the use and occupation of the properties vested in them. They are also responsible for the maintenance, repair, refurbishment and renewal of the properties. They cannot dispose, lease or charge with debt any property except with the prior approval of a resolution supported by three quarters of the members.

Induction and training of new trustees

It is a policy that new members of the Executive Committee attend a short induction and training session where they are briefed on the content of the Constitution, the decision making process, the business plan and recent financial performance of the charity.

Risk management

The trustees have assessed the major risks to which the charity is exposed.

It is a policy that the Executive Committee have a risk management strategy which comprises:

- an annual review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC013142

Jamiat Ittihad-UI-Muslimin

Report of the Trustees
for the Year Ended 31 March 2025

Principal address

1 Mosque Avenue
Off Ballater Street
Glasgow
G5 9TA

Trustees

Tariq Iqbal
Asim Iqbal
Nazir Ahmad
Nafees Ahmad
Saad Akram
Muhammed Arif
Sajid Gill
Mohammad Akram
Ghafar Ali
Shehzad Bhatti
Nauman Dar
Tahir Bhatti (resigned 6.8.25)

Auditors

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

Bankers

Bank of Scotland
167 - 201 Argyle Street
Glasgow
G2 8BU

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).

Report of the Trustees
for the Year Ended 31 March 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

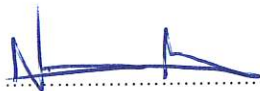
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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 14 - 04 - 2026 and signed on its behalf by:



Nafees Ahmad - Trustee

Report of the Independent Auditors to the Trustees of
Jamiat Ittihad-UI-Muslimin

Opinion

We have audited the financial statements of Jamiat Ittihad-UI-Muslimin (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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).

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; 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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
Jamiat Ittihad-UI-Muslimin

- 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.
- 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

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

Date: *17th April 2026*

Jamiat Ittihad-UI-Muslimin

Statement of Financial Activities
for the Year Ended 31 March 2025

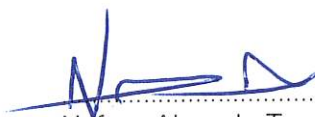
| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.25 Total funds £ | 31.3.24 Total funds £ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 825,689 | 459,317 | 1,285,006 | 1,579,233 |
| Other trading activities | 3 | 3,811 | - | 3,811 | - |
| Other income | | 505 | - | 505 | - |
| Total | | 830,005 | 459,317 | 1,289,322 | 1,579,233 |
| EXPENDITURE ON | | | | | |
| Charitable activities | 4 | | | | |
| General | | 1,392,611 | 227,867 | 1,620,478 | 1,570,620 |
| NET INCOME/(EXPENDITURE) | | (562,606) | 231,450 | (331,156) | 8,613 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 8,991,750 | 302,389 | 9,294,139 | 9,285,526 |
| TOTAL FUNDS CARRIED FORWARD | | 8,429,144 | 533,839 | 8,962,983 | 9,294,139 |

The notes form part of these financial statements

Balance Sheet
31 March 2025

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.25 Total funds £ | 31.3.24 Total funds £ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 9 | 8,002,230 | - | 8,002,230 | 8,358,516 |
| CURRENT ASSETS | | | | | |
| Debtors | 10 | 7,672 | - | 7,672 | 461,637 |
| Cash at bank and in hand | | 523,069 | 533,839 | 1,056,908 | 585,950 |
| | | <u>530,741</u> | <u>533,839</u> | <u>1,064,580</u> | <u>1,047,587</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 11 | (103,827) | - | (103,827) | (111,964) |
| NET CURRENT ASSETS | | <u>426,914</u> | <u>533,839</u> | <u>960,753</u> | <u>935,623</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>8,429,144</u> | <u>533,839</u> | <u>8,962,983</u> | <u>9,294,139</u> |
| NET ASSETS | | <u>8,429,144</u> | <u>533,839</u> | <u>8,962,983</u> | <u>9,294,139</u> |
| FUNDS | 12 | | | | |
| Unrestricted funds | | | | 8,429,144 | 8,991,750 |
| Restricted funds | | | | 533,839 | 302,389 |
| TOTAL FUNDS | | | | <u>8,962,983</u> | <u>9,294,139</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 14.04.2026 and were signed on its behalf by:


Nafees Ahmad - Trustee

Jamiat Ittihad-UI-Muslimin

Cash Flow Statement
for the Year Ended 31 March 2025

| | Notes | 31.3.25 £ | 31.3.24 £ |
|---|-------|--------------|--------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | 1 | 501,206 | 372,688 |
| Net cash provided by operating activities | | 501,206 | 372,688 |
| Cash flows from investing activities | | | |
| Purchase of tangible fixed assets | | (32,248) | (385,025) |
| Sale of tangible fixed assets | | 2,000 | - |
| Net cash used in investing activities | | (30,248) | (385,025) |
| Change in cash and cash equivalents in the reporting period | | 470,958 | (12,337) |
| Cash and cash equivalents at the beginning of the reporting period | | 585,950 | 598,287 |
| Cash and cash equivalents at the end of the reporting period | | 1,056,908 | 585,950 |

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 31.3.25 £ | 31.3.24 £ |
|--|----------------|----------------|
| Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities) | (331,156) | 8,613 |
| Adjustments for: | | |
| Depreciation charges | 387,039 | 392,578 |
| Profit on disposal of fixed assets | (505) | - |
| Decrease in debtors | 453,965 | 19,174 |
| Decrease in creditors | (8,137) | (47,677) |
| Net cash provided by operations | 501,206 | 372,688 |

2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1.4.24 £ | Cash flow £ | At 31.3.25 £ |
|--------------------------|----------------|----------------|------------------|
| Net cash | | | |
| Cash at bank and in hand | 585,950 | 470,958 | 1,056,908 |
| | 585,950 | 470,958 | 1,056,908 |
| Total | 585,950 | 470,958 | 1,056,908 |

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.

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.

Donations are recorded on a received basis.

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.

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 | - 4% on cost |
| Fixtures and fittings | - 25% on reducing balance |
| Motor vehicles | - 25% on reducing balance |

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

| | 31.3.25 | 31.3.24 |
|--------------------|------------------|------------------|
| | £ | £ |
| Donations | 513,667 | 445,632 |
| Charity appeals | 115,107 | 127,070 |
| Car park donations | 80,049 | 69,159 |
| Grants | 22,140 | - |
| Subscriptions | 3,340 | 5,584 |
| Hall lets | 43,004 | 456,045 |
| Funeral services | 411,959 | 370,292 |
| Education fees | 91,362 | 83,529 |
| Education complex | 4,378 | 21,922 |
| | <u>1,285,006</u> | <u>1,579,233</u> |

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

| | 31.3.25 | 31.3.24 |
|------------------|---------------|----------|
| | £ | £ |
| An Nissa Project | <u>22,140</u> | <u>-</u> |

3. OTHER TRADING ACTIVITIES

| | 31.3.25 | 31.3.24 |
|--------------------|--------------|----------|
| | £ | £ |
| Fundraising events | <u>3,811</u> | <u>-</u> |

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

4. CHARITABLE ACTIVITIES COSTS

| | Direct Costs £ | Support costs (see note 5) £ | Totals £ |
|---------|----------------------|---------------------------------------|-------------|
| General | 984,172 | 636,306 | 1,620,478 |

5. SUPPORT COSTS

| | Management £ | Governance costs £ | Totals £ |
|---------|-----------------|--------------------------|-------------|
| General | 621,829 | 14,477 | 636,306 |

6. 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.

7. STAFF COSTS

| | 31.3.25 £ | 31.3.24 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 307,767 | 275,534 |
| Social security costs | 8,127 | 3,933 |
| Other pension costs | 3,195 | 2,305 |
| | <u>319,089</u> | <u>281,772</u> |

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

| | 31.3.25 | 31.3.24 |
|-----------------------------------|-----------|-----------|
| Imams, teachers and support staff | <u>42</u> | <u>37</u> |

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

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 1,215,697 | 363,536 | 1,579,233 |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| General | 1,455,320 | 115,300 | 1,570,620 |
| NET INCOME/(EXPENDITURE) | (239,623) | 248,236 | 8,613 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 9,231,373 | 54,153 | 9,285,526 |
| TOTAL FUNDS CARRIED FORWARD | <u>8,991,750</u> | <u>302,389</u> | <u>9,294,139</u> |

9. TANGIBLE FIXED ASSETS

| | Freehold property £ | Fixtures and fittings £ | Motor vehicles £ | Totals £ |
|--------------------------|---------------------------|----------------------------------|------------------------|------------------|
| COST OR VALUATION | | | | |
| At 1 April 2024 | 9,719,026 | 85,240 | 80,300 | 9,884,566 |
| Additions | 29,872 | 2,376 | - | 32,248 |
| Disposals | - | - | (6,300) | (6,300) |
| At 31 March 2025 | <u>9,748,898</u> | <u>87,616</u> | <u>74,000</u> | <u>9,910,514</u> |
| DEPRECIATION | | | | |
| At 1 April 2024 | 1,443,961 | 40,587 | 41,502 | 1,526,050 |
| Charge for year | 365,956 | 11,757 | 9,326 | 387,039 |
| Eliminated on disposal | - | - | (4,805) | (4,805) |
| At 31 March 2025 | <u>1,809,917</u> | <u>52,344</u> | <u>46,023</u> | <u>1,908,284</u> |
| NET BOOK VALUE | | | | |
| At 31 March 2025 | <u>7,938,981</u> | <u>35,272</u> | <u>27,977</u> | <u>8,002,230</u> |
| At 31 March 2024 | <u>8,275,065</u> | <u>44,653</u> | <u>38,798</u> | <u>8,358,516</u> |

Included in cost or valuation of land and buildings is freehold land of £600,000 (2024 - £600,000) which is not depreciated.

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

9. TANGIBLE FIXED ASSETS - continued

Cost or valuation at 31 March 2025 is represented by:

| | Freehold property £ | Fixtures and fittings £ | Motor vehicles £ | Totals £ |
|-------------------|---------------------------|----------------------------------|------------------------|------------------|
| Valuation in 2013 | 5,080,000 | - | - | 5,080,000 |
| Valuation in 2021 | 4,300,000 | - | - | 4,300,000 |
| Valuation in 2025 | 368,898 | 87,616 | 74,000 | 530,514 |
| | <u>9,748,898</u> | <u>87,616</u> | <u>74,000</u> | <u>9,910,514</u> |

Freehold land and buildings were valued on a fair value basis on 16 August 2023 by D. M. Hall.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|--------------------------------|--------------|----------------|
| | 31.3.25 £ | 31.3.24 £ |
| Trade debtors | 7,522 | 409,755 |
| Prepayments and accrued income | 150 | 51,882 |
| | <u>7,672</u> | <u>461,637</u> |

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|---------------------------------|----------------|----------------|
| | 31.3.25 £ | 31.3.24 £ |
| Trade creditors | 27,560 | 35,771 |
| Social security and other taxes | 3,464 | 1,301 |
| Other creditors | 17,375 | 487 |
| Accrued expenses | 55,428 | 74,405 |
| | <u>103,827</u> | <u>111,964</u> |

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

12. MOVEMENT IN FUNDS

| | At 1.4.24 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.25 £ |
|---------------------------|------------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| General fund | 518,949 | (180,450) | (30,249) | 308,250 |
| Fixed Assets | 8,358,516 | (386,534) | 30,249 | 8,002,231 |
| Education Complex | 114,285 | 4,378 | - | 118,663 |
| | <u>8,991,750</u> | <u>(562,606)</u> | <u>-</u> | <u>8,429,144</u> |
| Restricted funds | | | | |
| Pakistan Appeal | 1,053 | - | - | 1,053 |
| Turkey Appeal | 6,707 | - | - | 6,707 |
| Fitrana | 13,442 | (6,508) | - | 6,934 |
| Iftari | 26,002 | 1,705 | - | 27,707 |
| Poverty Relief donations | 15,832 | 9,352 | - | 25,184 |
| Zakat & Sadaqha | 120,043 | 133,289 | - | 253,332 |
| Palestine Appeal | 99,446 | 48,107 | - | 147,553 |
| Libya Morocco Appeal | 19,864 | (5,000) | - | 14,864 |
| Youth programme | - | 536 | - | 536 |
| An Nissa Project | - | 22,140 | - | 22,140 |
| Sudan appeal | - | 27,829 | - | 27,829 |
| | <u>302,389</u> | <u>231,450</u> | <u>-</u> | <u>533,839</u> |
| TOTAL FUNDS | <u>9,294,139</u> | <u>(331,156)</u> | <u>-</u> | <u>8,962,983</u> |

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

12. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 825,122 | (1,005,572) | (180,450) |
| Fixed Assets | 505 | (387,039) | (386,534) |
| Education Complex | 4,378 | - | 4,378 |
| | <hr/> | <hr/> | <hr/> |
| | 830,005 | (1,392,611) | (562,606) |
| Restricted funds | | | |
| Fitrana | 53,492 | (60,000) | (6,508) |
| Iftari | 72,981 | (71,276) | 1,705 |
| Poverty Relief donations | 25,469 | (16,117) | 9,352 |
| Zakat & Sadaqha | 139,757 | (6,468) | 133,289 |
| Palestine Appeal | 115,107 | (67,000) | 48,107 |
| Libya Morocco Appeal | - | (5,000) | (5,000) |
| Youth programme | 2,542 | (2,006) | 536 |
| An Nissa Project | 22,140 | - | 22,140 |
| Sudan appeal | 27,829 | - | 27,829 |
| | <hr/> | <hr/> | <hr/> |
| | 459,317 | (227,867) | 231,450 |
| TOTAL FUNDS | <hr/> | <hr/> | <hr/> |
| | 1,289,322 | (1,620,478) | (331,156) |

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

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.4.23 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.24 £ |
|---------------------------|------------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| General fund | 454,941 | 131,034 | (67,026) | 518,949 |
| Fixed Assets | 8,366,069 | (392,579) | 385,026 | 8,358,516 |
| Education Complex | 410,363 | 21,922 | (318,000) | 114,285 |
| | <u>9,231,373</u> | <u>(239,623)</u> | <u>-</u> | <u>8,991,750</u> |
| Restricted funds | | | | |
| Pakistan Appeal | - | 1,053 | - | 1,053 |
| Turkey Appeal | - | 6,707 | - | 6,707 |
| Fitrana | 4,728 | 8,714 | - | 13,442 |
| Iftari | 12,604 | 13,398 | - | 26,002 |
| Poverty Relief donations | 14,258 | 1,574 | - | 15,832 |
| Zakat & Sadaqha | 22,563 | 97,480 | - | 120,043 |
| Palestine Appeal | - | 99,446 | - | 99,446 |
| Libya Morocco Appeal | - | 19,864 | - | 19,864 |
| | <u>54,153</u> | <u>248,236</u> | <u>-</u> | <u>302,389</u> |
| TOTAL FUNDS | <u>9,285,526</u> | <u>8,613</u> | <u>-</u> | <u>9,294,139</u> |

12. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 1,193,776 | (1,062,742) | 131,034 |
| Fixed Assets | (1) | (392,578) | (392,579) |
| Education Complex | 21,922 | - | 21,922 |
| | <hr/> | <hr/> | <hr/> |
| | 1,215,697 | (1,455,320) | (239,623) |
| Restricted funds | | | |
| Pakistan Appeal | 1,053 | - | 1,053 |
| Turkey Appeal | 6,707 | - | 6,707 |
| Fitrana | 33,547 | (24,833) | 8,714 |
| Iftari | 60,065 | (46,667) | 13,398 |
| Poverty Relief donations | 21,637 | (20,063) | 1,574 |
| Zakat & Sadaqah | 121,217 | (23,737) | 97,480 |
| Palestine Appeal | 99,446 | - | 99,446 |
| Libya Morocco Appeal | 19,864 | - | 19,864 |
| | <hr/> | <hr/> | <hr/> |
| | 363,536 | (115,300) | 248,236 |
| TOTAL FUNDS | <hr/> | <hr/> | <hr/> |
| | 1,579,233 | (1,570,620) | 8,613 |

Restricted Funds Narrative:

Libya: funds collected in response to foreign humanitarian emergencies

Pakistan: funds collected in response to foreign humanitarian emergencies

Turkey: funds collected in response to foreign humanitarian emergencies

Sudan: funds collected in response to foreign humanitarian emergencies

Palestine: funds collected in response to foreign humanitarian emergencies

Zakat & Sadaqah: Zakat is the annual compulsory charity every muslim must pay. 2.5 % of their excess wealth after debts and living needs. Ownership is transferred to those in need. Sadaqah is of 2 types (Compulsory and Optional). Optional can be used for any expenses of the Mosque. Compulsory is to be used to help poor and needy.

Iftari: funds used to provide daily end of fast meals during the month of Ramadhan

Fitrana: compulsory charity collected on Eid ul Fitr to be distributed to poor and needy.

Youth: Youth project funds. Mainly collected as a fee from users and spent on them by providing activities and food.

An Nissa: Females services funded by grants

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Jamiat Ittihad-UI-Muslimin

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

| | 31.3.25 £ | 31.3.24 £ |
|---------------------------------------|-----------------|-----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 513,667 | 445,632 |
| Charity appeals | 115,107 | 127,070 |
| Car park donations | 80,049 | 69,159 |
| Grants | 22,140 | - |
| Subscriptions | 3,340 | 5,584 |
| Hall lets | 43,004 | 456,045 |
| Funeral services | 411,959 | 370,292 |
| Education fees | 91,362 | 83,529 |
| Education complex | 4,378 | 21,922 |
| | <hr/> 1,285,006 | <hr/> 1,579,233 |
| Other trading activities | | |
| Fundraising events | 3,811 | - |
| Other income | | |
| Gain on sale of tangible fixed assets | 505 | - |
| | <hr/> 1,289,322 | <hr/> 1,579,233 |
| Total incoming resources | | |
| EXPENDITURE | | |
| Charitable activities | | |
| Wages | 307,767 | 275,534 |
| Social security | 8,127 | 3,933 |
| Pensions | 3,195 | 2,305 |
| Other operating leases | 650 | 520 |
| Welfare costs | 379,807 | 339,129 |
| Food packs | 16,117 | 20,063 |
| Charity donations | 209,744 | 98,568 |
| Education costs | 4,737 | 1,061 |
| Sub contractors | 52,332 | 105,447 |
| Fundraising event expenses | 1,696 | - |
| | <hr/> 984,172 | <hr/> 846,560 |
| Support costs | | |
| Management | | |
| Rates and water | 11,241 | 11,316 |
| Insurance | 14,680 | 15,268 |
| Carried forward | 25,921 | 26,584 |

This page does not form part of the statutory financial statements

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

| | 31.3.25 £ | 31.3.24 £ |
|--|-----------------|-----------------|
| Management | | |
| Brought forward | 25,921 | 26,584 |
| Light and heat | 97,434 | 144,257 |
| Telephone | 7,882 | 5,124 |
| Postage and stationery | 1,054 | 995 |
| Advertising | 990 | 1,210 |
| Sundries | 15,234 | 13,268 |
| Cleaning | 21,686 | 24,510 |
| Repairs & maintenance | 57,632 | 55,988 |
| Bank charges | 6,957 | 8,083 |
| Consulting | - | 30,152 |
| Depreciation of tangible and heritage assets | 387,039 | 392,578 |
| | <hr/> 621,829 | <hr/> 702,749 |
| Governance costs | | |
| Auditors' remuneration | 2,722 | 8,870 |
| Auditors' remuneration for non audit work | 9,464 | 2,592 |
| Accountancy and legal fees | 2,291 | 9,849 |
| | <hr/> 14,477 | <hr/> 21,311 |
| Total resources expended | <hr/> 1,620,478 | <hr/> 1,570,620 |
| Net (expenditure)/income | <hr/> (331,156) | <hr/> 8,613 |