

**CHARITY ACCOUNTS**

**SHIA ASNA ASHRI ISLAMIC CENTRE**

**REPORT OF TRUSTEES**

**FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2025**

**REGISTERED CHARITY NUMBER: SC024132**

**SHIA ASNA ASHRI ISLAMIC CENTRE  
REPORT OF TRUSTEES  
FOR THE YEAR ENDED 30TH APRIL 2025**

The trustees present their report with the financial statements of the charity for the year ended 30th April 2025. The Trustees have adopted the provisions of the Statement of Recommended practice (SORP)'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Principal Address  
19 Ashley Street  
Glasgow  
G36DR

Registered Charity Number  
SC024132

**Trustees**



**SHIA ASNA ASHRI ISLAMIC CENTRE  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 30TH APRIL 2025**

**AIMS/OBJECTIVES**

The aims and objectives of the Centre are to protect and further the religious, educational, literary, charitable interests of the Shia Asna Ashri Islamic denomination, irrespective of race and nationality, residing in Glasgow, Scotland. The activities of the Centre shall be non-political

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

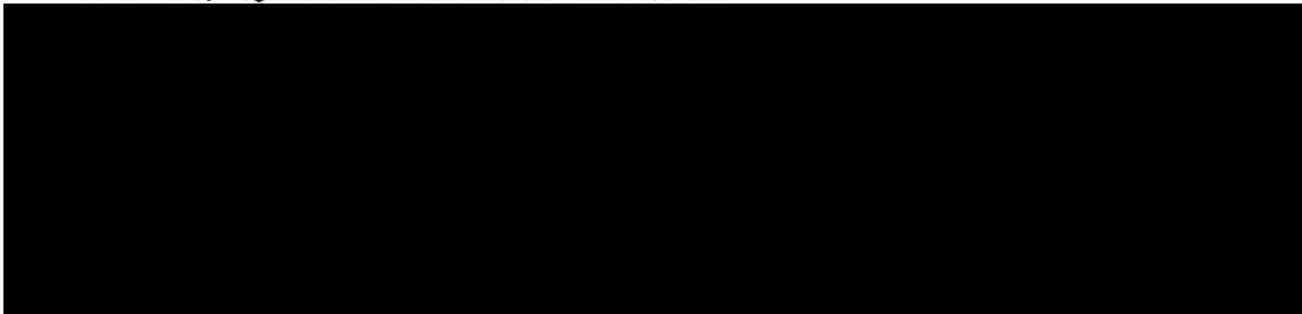
**Statement of Responsibilities of Members**

The committee members are responsible for the preparation of the accounts for each financial year, which gives a true and fair review of the state of affairs at the end of the year and of its results for that period. In preparing those accounts the members are required to;

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed
- Prepare the accounts on the going concern basis unless it is inappropriate to assume that the scheme will continue

The committee members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the project and which will enable them to comply with accounting procedures of The Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 and The Charities Accounts (Scotland) regulations 1992. As a Scottish charity they must also comply with the applicable terms and provisions of the Charities & Trustee Investment (Scotland) Regulations 2006. They are responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

We shall continue to work to deliver the successful assistance and help required by our service users to the consistently high standard we have been renowned for.



**SHIA ASNA ASHRI ISLAMIC CENTRE  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 30TH APRIL 2025**

**Statement of Responsibilities of Trustees & Independent Examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

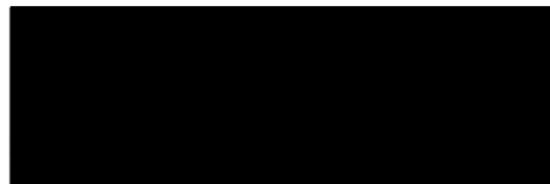
**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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Glasgow  
G51 1LU

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Business Edge Solutions Ltd.*

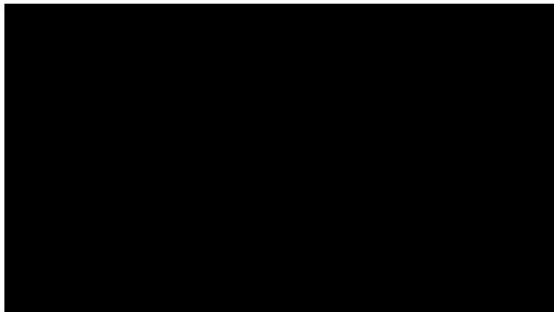
**SHIA ASNA ISLAMIC CENTRE  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH APRIL 2025**

	2025		2024	
	£	£	£	£
<b><u>Turnover</u></b>				
Donation		73,817		45,661
		<u>73,817</u>		<u>45,661</u>
<b><u>Expenditure</u></b>				
Light and heat		5,823		5,638
Community Medical Heath Expense		800		6,780
Security Costs		930		-
Repairs and renewals and maintenance		1,229		707
Insurance		2,460		2382
Rent		5,000		12,000
Religious scholars and accommodation		21,536		19,500
Telephone		493		741
Zoom Subscription				172
Professional fees		878		-
Sundry Expenses		-		-
		<u>39,149</u>		<u>47,920</u>
SURPLUS / (DEFICIT)		<u>34,668</u>		<u>(2,259)</u>

**SHIA ASNA ASHRI ISLAMIC CENTRE  
BALANCE SHEET  
FOR THE YEAR ENDED 30TH APRIL 2025**

	Notes	2025 Total fund	2024 Total fund
<b>CURRENT ASSETS</b>			
Cash at bank and inhand		63,052	28,384
<b>CURRENT LIABILITIES</b>			
Amount falling due within one year		-	-
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>63,052</b>	<b>28,384</b>
<b>NET ASSETS</b>		<b>63,052</b>	<b>28,384</b>
<b>FUNDS</b>			
Unrestricted funds		63,052	28,384
<b>TOTAL FUNDS</b>		<b>63,052</b>	<b>28,384</b>

Approved by the board of trustees on 12<sup>th</sup> June 2025





**SHIA ASNA ASHRI ISLAMIC CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH APRIL 2025**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

**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 for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

**2. TRUSTEES REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the years ended 30th April 2025.

There were no trustees' expenses paid for the years ended 30th April 2025.

**SHIA ASNA ASHRI ISLAMIC CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH APRIL 2025**

**3. MOVEMENT OF FUNDS**

	As at 01-05-2024	Net movement in funds	As at 30-04-2025
	£	£	£
<b>Unrestricted fund</b>			
General fund	<u>28,384</u>	<u>34,668</u>	<u>63,052</u>
<b>TOTAL FUNDS</b>	<u><b>28,384</b></u>	<u><b>34,668</b></u>	<u><b>63,052</b></u>

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

	Incoming Resources £	Resources Spent- £	Movement in funds £
Unrestricted fund			
General fund	<u>73,817</u>	<u>39,149</u>	<u>34,668</u>
<b>TOTAL FUNDS</b>	<u><b>73,817</b></u>	<u><b>39,149</b></u>	<u><b>34,668</b></u>