

Dawatul Islam, Glasgow Limited

Scotland · Charity number SC029765

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2000-01-27
Register	View on the OSCR register

Contact

Address	31 Oakfield Avenue Hillhead Glasgow G12 8LL
Website	http://www.dawatulig.org.uk

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals', 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of religion', 'the advancement of health', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the advancement of human rights, conflict resolution or reconciliation', 'the promotion of religious or racial harmony', 'the advancement of environmental protection or improvement', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: The establishing vision of Dawatul Islam Glasgow was to run this organization as a Mosque, Islamic Centre and social welfare organisation for the wider benefit of Bangladeshi Community as well as for all Muslim community in general. We aim to promote community harmony, help the needy, learn and improve human values. We also provide facilities to other community and community members.

Beneficiaries: 'Children or young people', 'Older People', 'People with a particular ethnic or racial origin', 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

Objectives: (i) The relief of poverty among needy inhabitants in the community and support for elderly, disabled and special needs groups in the community irrespective of face, colour and creed and to seek to establish and maintain contacts with other organisations both at home and abroad and support and co-ordinate with such organisations which are in accordance with the basic objects of the Company (ii) To advance education by developing and providing a flexible and accessible range of education and training

services, by establishing and running community language schools and classes to teach ethnic and/or Scottish youth the Arabic, Bengali and Urdu languages, create library facilities and organise seminars for men, women and children and generally to promote educational resources and opportunities to meet the educational needs of men, women and children from both the ethnic and indigenous communities (iii) To promote racial harmony among community groups by seeking to integrate Scottish Muslims into society in Scotland, to promote awareness of social tolerance and respect for multi-cultural backgrounds, to eradicate racism, to assist in developing the skills, talents and personalities of young people through social, sporting and recreational activities, arts and crafts and educational opportunities (iv) To advance and propogate the religion and message of Islam to all human beings and to give proper moral and spiritual training to its members so that they become properly educated and thereby dedicate themselves to the path of Allah and become capable of implementing Dawatul Islam's programme

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2026-01-31	£88,450	£98,991	-	2
2025-01-31	£133,252	£87,737	-	2
2024-01-31	£87,555	£105,786	-	3
2023-01-31	£63,048	£77,931	-	2
2022-01-31	£52,258	£44,042	-	2
2021-01-31	£65,166	£43,358	-	2

Dawatul Islam, Glasgow Limited

Scotland - Charity number SC029765

Accounts



DAWATUL ISLAM, GLASGOW LIMITED

REGISTERED COMPANY NUMBER: SC203382 (Scotland)
REGISTERED CHARITY NUMBER: SC029765

Trustees Annual Report And Financial Statements

For Year Ending 31st January 2026

Contents of the Financial Statements for the Year Ended 31 January 2026

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Charity Information

For the Year Ended 31 January 2026

TRUSTEES (for OSCR):

Baharul Mulk Kazi Ahmed Ashrafuzzaman (Chairman)
Anwar Miah
Mohammed Aminul Islam
Shamsul Huda Jaigirdar
Md Shahar Ali
Dr Professor Shahjahan Mridha
Dr Md Akbar Ali

DIRECTORS (for the purpose of Companies House) :

Baharul Mulk Kazi Ahmed Ashrafuzzaman
Anwar Miah
Mohammed Aminul Islam
Shamsul Huda Jaigirdar
Shahjahan Mridha Appointed 10th August 2018
Akm Zashem Uddin Ahmed Appointed 10th August 2018 and resigned 31/01/2023
Md Shahar Ali (also Company Secretary) Appointed 10th August 2018

EXECUTIVE COMMITTEE (for two years) :

PRESIDENT: Dr Md Akbar Ali **GENERAL SECRETARY:** Haskil Ahmed **JOINT SECRETARY:** Koyes Ahmed **TREASURER:** Solayman Chowdhury, **ASSISTANT TREASURER:** Humayun Kabir Mamun, **Vice-President:** Alam Khan, **PROPERTY SECRETAR:** Md Amimul Ehsan Nijam, **SOCIAL SECRETARY:** Mr Alam Khan, **IT SECRETARY:** Muntasir Rashid, **EVENT MANGEMENT SECRETARY:** N/A **MEMBERS:** Motlob Ahmed, Dr Khuda Buksh **YOUTH MEMBER:** Rahik Khan **IMAM:** Mawlana Mohammad Abdul Qaium

REGISTERED OFFICE:

31 Oakfield Avenue, Hillhead, Glasgow, Lanarkshire, G12 8LL

CONTACTS:

Phone Number: 0141 387 7086 Website: <http://www.dawatulig.org.uk>
Email: dawatuli115@gmail.com

REGISTERED NUMBER:

Scottish Charity Number SC203382 and Scottish Company Number SC029765

INDEPENDENT EXAMINER:

Yousaf & Co. Ltd
Chartered Certified Accountants and Registered Auditors with ACCA in the UK.
298-300 Maxwell Road
Glasgow
G41 1PJ



Report of the Trustees

Trustee's Annual Report and Accounts for the year ended 31 January 2026
Charity Number: SC203382

This report is prepared in accordance with current statutory requirements, the constitution of the charity and the Statement of Recommended Practice (SORP) Accounting and Reporting by charities.

About Dawatul Islam Glasgow Limited

Dawatul Islam Glasgow was established on 2nd January 1978 by the initiative of some dedicated Bangladeshi Muslims. First founder Committee was formed with Mawlana A.Z.M Sayeed Chowdhury as President as well as Imam. Late Mr. Azizur Rahman Chowdhury was first treasurer and Late Moulovi Abdul Awwal, Mr Anwar Miah and Late Dr. Dalilur Rahman Khan were members. Later on MR. A. R Chowdhury became General Secretary and Mr. Anwar Miah became Treasurer of Dawatul Islam Glasgow; however Mawlana A.Z.M. Saeed Chowdhury served both as President and Imam of the Mosque until September 1989.

Dawatul Islam Glasgow initially was established at the first floor of 50 Bank Street, Glasgow and the place belonged to Late Moulovi Abdul Awwal. Later, it was shifted to present address (31 Oakfield Avenue, Glasgow) in September 1981.

Dawatul Islam Glasgow started as a branch of UK Islamic Mission on 2nd January 1978 and it remained with this Mission until 16th of April 1978. Then it became a branch of Dawatul Islam UK & Northern Ireland. In 1987 Dawatul Islam split into two separate organizations and we decided not to be associated with any of them and became an independent body as Dawatul Islam Glasgow. We then register with Organization of Scottish Charity Registrar (OSCR) as a separate organization.

Aims and Objectives:

The establishing vision of Dawatul Islam Glasgow was to run this organization as a Mosque, Islamic Centre, and social welfare organisation for the wider benefit of Bangladeshi Community as well as for all Muslim community in general. We aim to promote community harmony, help the needy, learn and improve human values. We also provide facilities to other community and community members.

Current Work Programmes:

The following activities are performed by the organization.

Dawatul Islam Mosque	Monthly Khatmul Quran and Dars	Dawah Activities	Advice & Guidance services
Taibah Islamic School	Adult Alim Classes	Tarbiyah Programs	Marriage Service
Other charitable activities	Quran Learning Classes for Women	Help for Funeral Service	Relief and Assistant to Muslims

We also liaise with other organization having same aims & objectives. As we are a small organization, we need help and support from brothers and Sisters to perform above activities and to achieve our aims and objectives. Please donate generously for the sake of Allah Subhanahu Wa Ta'la.

Activities and Achievements for the last year

There are lots of activities happened at Dawatul Islam Glasgow Limited premises during the above-mentioned period. Summary of them are as follows –

- 1. Daily Prayers:** There are daily five times congregation prayer done on regular basis in this mosque with the attendance of around 30 – 35 peoples.
- 2. Jumuah Prayer:** We do a very special prayer in every Friday at 1.00 pm – 2.00 pm with the attendance of around 250 – 300 peoples with a 30 minutes Friday special sermon.
- 3. Eid Prayers:** We do 2 times Eid prayer in a year namely Eid ul Fitr prayer and Eid ul Adha prayer. The time and dates of these prayer changed every year by following the Hijri (Arabic) calendar.
- 4. Janaza (Funeral) Prayers:** We help community members to arrange funeral prayer and burial services.
- 5. Ramadhan:** We arranged a special prayer in every night of Ramadhan, called Taraweeh led by renowned Huffaz. We have provided iftar and dinner for an average of 200 people every night during the whole month of Ramadhan and also perform Qiyamul Lail at the last 10 nights of Ramadhan.
- 7. Monthly Khatmul Quran:** We arranged Khatmul Quran almost every month along with Darsul Quran. Our Imam Mohammad Abdul Qaium delivered Darsul Quran most of the times.
- 8. Tafseer Mahfeel:** We arranged few Tafseer Mahfeel in this term.
- 9. Taibah Islamic School:** We run Taibah Islamic School in the same premises. This School's curriculum is based on 4 Years Islamic Studies course which is divided into 8 half yearly semesters. We arrange exam for pupils at the end of each semester. We provide a Pass Certificate for successful completion of each semester.

Governing Document

Dawatul Islam Glasgow Limited is a charity registered in Scotland. Its governing document is its constitution which was agreed and adopted on 27 January 2000. Private company limited by guarantee which is without share capital as defined by the Companies Act 2006.

Recruitment and appointment of the Trustees

As set out in the constitution, four trustee members will have permanent life trusteeship. They can retire but they must be replaced by someone to hold the same status. If the Charity at a meeting which the trustee retires does not fill the vacancy of the retiring trustee, he shall, if willing to act, be deemed to have been reappointed unless at the meeting it is resolved not to fill the vacancy of the retiring trustee, or unless a resolution for the reappointment of the trustee is put to the meeting and lost.

Trustee Remuneration and Expenses

The Trustees will not receive any compensation for their services as Trustees.

Financial Review

We refer to Statements of Financial Activities (Income and Expenditures) and Balance Sheet in the following pages (page 8 to 15) for detailed financial review.

The charity is reporting a deficit of £10,541 for the year ended 31 January 2026, compared to a surplus of £45,515 in the previous year. The main reasons for this deficit are the significant increase in repairs and maintenance expenditure from £1,284 to £42,154, together with the reduction in restricted fund income (Ramadan and Zakat) from £38,011 to £17,450 and the loss of grant income of £26,695 received in the previous year.

As usual, our main source of income was rental income, followed by fundraising activities and membership fees from dedicated members. Total incoming resources decreased from £133,252 to £88,450 during the year. On the year-end date of 31 January 2026, our bank balance decreased to £82,582 from £88,191 in the previous year. Despite the deficit incurred during the year, the charity remains in a strong financial position with net assets of £968,555 and cash reserves sufficient to support its ongoing activities and future objectives.

Investments in properties are re-valued in 2010 (details on Balance Sheet Note 4). Note 2 explains that about £30,000 restricted funds allocation for ground floor in 2020 and 2021 (Wudu and Kitchen area) refurbishments in coming years.

The board of Trustees (For Companies House purpose, Board of Directors) firmly believe that the past trend of surplus will come back in the future and in the worse case scenario even if deficit continue, Dawatul Islam Glasgow Limited will easily pay off the short- and long-term liabilities and expenses. Therefore, Board of Trustees of Dawatul Islam Glasgow Limited is preparing this charity organization's reports as well as accounts on going concern basis.

Plans for the Future

We plan to continue with delivering current core services and activities. We will continue to seek to deliver courses and seminars to explore faith and cultural needs and challenges faced by our community. We will continue to seek opportunities to train more staff and volunteers (capacity building) and seek additional funding opportunities.

We have still some pending refurbishment works of the ladies' section of first floor and we have active plan to do major refurbishment to basement to incorporate proper washing facilities for ablution and toilets, backyard extension, increasing capacity of attendees.

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 hazard, fraud, and error.

Statements of Director's responsibilities

The Trustees (who are also Directors of Dawatul Islam Glasgow Limited for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. The Directors are also responsible for keeping proper records and paperwork.

Independent Examiner

As per consensus of the Board of Trustees Yousaf & Co. Ltd, FCCA and Registered Auditor, will remain as Independent Examiner in office in the foreseeable future.

May Allah Ta'la accept our all efforts and multiply our rewards until the Day of Judgment.
Ameen

This report and accounts were approved for and on behalf of Dawatul Islam Glasgow Limited by-



.....

Baharul Mulk Kazi Ahmed Ashrafuzzaman
Chairman of Trustee Board

Date: 1st June 2026

DAWATUL ISLAM, GLASGOW LIMITED

Statements of Financial Activities

for the year ended 31 January 2026

	Notes	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025 £
Incoming Resources					
	1(c)				
Membership Fees (unrestricted)		2,804	-	2,804	2,319
Fund raising activities		25,883	-	25,883	26,477
Rental income		42,313	-	42,313	39,750
Restricted fund (Ramadan + Zakat)		-	17,450	17,450	38,011
Grant		-	-	-	26,695
Total Incoming resources		71,000	17,450	88,450	133,252
Total Incoming resources		71,000	17,450	88,450	133,252
Resources Expended					
	1(d)				
Charitable activities expenditures					
Volunteer and Employee costs:					
Wages and salaries		18,077	-	18,077	18,883
Premises costs:					
Repairs and maintenance		42,154	-	42,154	1,284
General expenses:					
Rates / Council tax / Cleaning		3,366	-	3,366	3,546
Light and heat		6,805	-	6,805	11,142
Website, Telephone & internet		534	-	534	520
Charitable activities expenses		1,515	-	1,515	1,415
Bank charges		215	-	215	213
Restricted fund activities (Zakat etc)		-	19,383	19,383	44,052
Insurance		1,929	-	1,929	1,782
Depreciation		3,928	-	3,928	4,365
Sundry expenses		-	-	-	-
Total charitable activities cost		79,061	19,383	98,444	87,202
Governance expenditures					
Other legal and professional		47	-	47	35
Accountancy fees		500	-	500	500

Total Governance expenditures	<u>547</u>	<u>-</u>	<u>547</u>	<u>535</u>
Total Resources Expended	<u>79,608</u>	<u>19,383</u>	<u>98,991</u>	<u>87,737</u>
Net movements in funds	2 (8,608)	(1,933)	(10,541)	45,515
Total Funds brought forward	949,096	30,000	979,096	933,581
Total funds carried forward	<u>936,766</u>	<u>31,789</u>	<u>968,555</u>	<u>979,096</u>

This report and accounts were approved for and on behalf of Dawatul Islam Glasgow Limited by-



.....
Baharul Mulk Kazi Ahmed Ashrafuzzaman
Chairman of Trustee Board

Date: 1st June 2026

DAWATUL ISLAM, GLASGOW LIMITED
Balance Sheet
as at 31 January 2026

	Notes	2026 £	2025 £
Fixed assets			
Tangible assets	3	35,354	39,282
Investments	4	<u>858,000</u>	<u>858,000</u>
		893,354	897,282
Current assets			
Cash at bank and in hand		82,582	88,191
Creditors: amounts falling due within one year	5	<u>(2,531)</u>	<u>(2,327)</u>
Net current assets		80,051	85,864
Total assets less current liabilities		<u>973,405</u>	<u>983,146</u>
Creditors: amounts falling due after more than one year	6	(4,850)	(4,050)
Net assets		<u>968,555</u>	<u>979,096</u>
The Funds of the Charity			
Unrestricted Income Funds	7	936,766	949,096
Restricted Income Funds	2	31,789	30,000
Total Charity funds		<u>968,555</u>	<u>979,096</u>

This report was approved by the board of Trustees on 01 June 2026 and signed on its behalf by-

Signature



Name of Trustee

Baharul Mulk Kazi Ahmed Ashrafuzzaman

Following notes are mandatory parts of the financial statements and reports.

DAWATUL ISLAM, GLASGOW LIMITED **Notes to the Accounts** **for the year ended 31 January 2026**

1 Accounting policies

(a) Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

Change in basis of accounting

Transition to FRSSE SORP 2015

Due to the application of the Financial Reporting Standard for Smaller Entities 2015 and the related Statement of Recommended Practice: Accounting and Reporting by Charities, the prior year figures have been restated to reflect the required reporting categories. This has resulted in Governance Costs being reclassified within the costs of Charitable Activities. There has been no change to the previously reported surplus or closing reserves.

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Changes to previous accounts

No changes have been made to accounts for previous years.

(b) Nature and purpose of funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources. Voluntary income is received by way of donations from individuals within the local community.

Recognition of incoming resources	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none">· the charity becomes entitled to the resources;· the trustees are virtually certain they will receive the resources; and· the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	<p>Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.</p>
Grants and donations	<p>Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.</p>
Tax reclaims on donations and gifts	<p>Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.</p>
Contractual income and performance related grants	<p>This is only included in the SoFA once the related goods or services have been delivered.</p>
Gifts in kind	<p>Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</p> <p>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</p> <p>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</p>
Donated services and facilities	<p>These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.</p>
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>
Investment income	<p>This is included in the accounts when receivable.</p>
Investment gains and losses	<p>This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.</p>

(d) EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

(e) Charitable activities expenditures

Charitable expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and support costs relating to those activities.

(f) Tangible fixed assets and depreciation

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Fixed assets are stated at cost less accumulated depreciation. The freehold property is valued at historic cost and it is not depreciated, as the community centre premises is considered to have a useful life as a building of greater than 50 years and so any depreciation charge is considered immaterial.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Property improvements (before 2015)	10% reducing balance method
Motor vehicles	10% reducing balance method
Property improvements (after 2015)	10% reducing balance method

Investments

Investments in properties are revalued in 2010.

Stocks

Stock is valued at the lower of cost and net realisable value.

2 Net movements in funds

	2026 £	2025 £
Unrestricted funds	71,000	95,241
Restricted funds	<u>17,450</u>	<u>38,011</u>
Total Incoming resources	88,450	133,252
Total Resources Expended	<u>98,991</u>	<u>87,737</u>
	<u><u>-10,541</u></u>	<u><u>45,515</u></u>

We did not transfer any fund to the restricted funds as there is no visible time scale for Wudu and Kitchen area restructure. Restricted fund £15,000 allocated in the year end 2021 and £15,000 in the year end 2020. This funds is restricted for ground floor (Wudu and Kitchen area) refurbishments.

3 Tangible fixed assets

	Land and building s £	Plant and machiner y etc £	Total £
Cost			
At 1 February 2025	<u>42,887</u>	<u>42,846</u>	<u>85,733</u>
At 31 January 2026	<u>42,887</u>	<u>42,846</u>	<u>85,733</u>
Depreciation			
At 1 February 2025	22,807	23,644	46,451
Charge for the year	<u>2,008</u>	<u>1,920</u>	<u>3,928</u>
At 31 January 2026	<u>24,815</u>	<u>25,564</u>	<u>50,379</u>
Net book value			
At 31 January 2026	<u>18,072</u>	<u>17,282</u>	<u>35,354</u>
At 31 January 2025	<u>20,080</u>	<u>19,202</u>	<u>39,282</u>

4 Investments

**Other
investment
s
£**

Cost		
At 1 February 2025		858,000
At 31 January 2026		<u>858,000</u>
	2026	2025
	£	£
Investments in properties	<u>858,000</u>	<u>858,000</u>

Investment property £800,000 has been added to Balance Sheet on 31.01.2010 accounts as revaluation shown on Financial Activities Statements of £735,000. Therefore it is believed that the investment property's original value was £65,000 and Fixtures and Fittings £42,497 as per Balance Sheet. We can also see that there were no Fixed Assets reported on the Balance Sheet in previous years. We have also noticed that in the same year's accounts there was a prior year's adjustment of £95,000.

There was a major re-furbishments to the investment property in the year 2016 which increased the value of investment property from £800,000 to £858,000.

5 Creditors: amounts falling due within one year	2026	2025
	£	£
Accountancy fees	1,500	1,000
Other taxes and social security costs	-	71
Other creditors	<u>1,031</u>	<u>1,256</u>
	<u>2,531</u>	<u>2,327</u>
6 Creditors: amounts falling due after one year	2026	2025
	£	£
Rent deposits	<u>4,850</u>	<u>4,050</u>
7 Funds of the Charity	2026	2025
	£	£
Total Funds brought forward (Restricted fund £30,000)	979,096	933,581
Net movements in funds	(10,541)	45,515
Total funds carried forward	<u>968,555</u>	<u>979,096</u>

Independent examiner's report to the trustees of Dawatul Islam Glasgow Limited.

I report on the financial statements for the year ended 31 January 2026 which are set out above pages.

Responsibilities of the trustees and the independent examiner

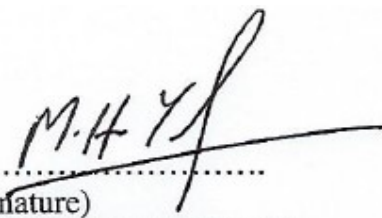
The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005, as amended by the Charities (Regulation and Administration) (Scotland) Act 2023, and with the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees consider that the audit requirement under Regulation 10(1)(d) of the 2006 Regulations does not apply, and that there is no requirement in the charity's governing document or any other statutory obligation to conduct an audit. Accordingly, the accounts are subject to independent examination. Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to examine the accounts as required under Section 44(1)(c) of the 2005 Act (as amended) and to state whether any matters have come to my attention in connection with my examination.

Basis of Independent Examiner's Statement

I conducted my examination in accordance with Regulation 11 of 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 information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the accounts, and in particular, I express no opinion as to whether the accounts give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below. I planned and performed our examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report. I obtain written assurances from the trustees of all material matters.

I can confirm that this is a report in respect of an examination carried out under section 44(1) (c) of the Act conducted in accordance with the guidance issued by the Office of the Scottish Charity Regulator (OSCR); and that in the course of my examination, no matter has come to my attention:-

1. Which gives me a reasonable cause that in any material aspect the following requirements:
 - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationsor
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial records to be reached.



.....
(Signature)

INDEPENDENT EXAMINER:

Yousaf & Co. Ltd FCCA and Registered Auditor