

# Airdrie And Coatbridge Islamic Centre Trust

Scotland · Charity number SC030226

## Details

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Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	2000-05-12
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	41 Bell Street Airdrie ML6 0BS
Website	<a href="http://www.airdrieislamiccentre.org">www.airdrieislamiccentre.org</a>

## Activities

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**Activities:** 'It makes grants, donations or gifts to organisations'

**Purposes:** 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of religion', 'the advancement of citizenship or community development'

**What the charity does:** The establishing vision of Airdrie And Coatbridge Islamic Centre Trust was to run this organization as a Mosque and Islamic Centre for the wider benefit of local community as well as for all Muslim community in general. Airdrie and Coatbridge Islamic Centre Trust is a community group that has been working for community development and strengthening the relationship between various communities that have made North Lanarkshire, in particular, and Scotland in general their home.

**Beneficiaries:** 'Children or young people', 'Older People', 'People with a particular ethnic or racial origin'

**Objectives:** (i) To advance the Islamic way of life (Iqamat al-din) with a view to seeking the pleasure of Allah both in this life and in the life hereafter. (ii) To advance education about and knowledge of Islam and the Islamic way of life.

## Geography

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- **Main operating location:** North Lanarkshire
- **Geographical spread:** UK and overseas

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£38,345	£47,095	-	0
2024-03-31	£17,859	£19,735	-	0
2023-03-31	£26,590	£16,628	-	0
2022-03-31	£24,302	£14,795	-	0
2021-03-31	£17,366	£14,612	-	0

**Airdrie And Coatbridge Islamic Centre Trust**

Scotland - Charity number SC030226

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# Accounts

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# **Airdrie and Coatbridge Islamic Centre Trust**

OSCR REGISTERED CHARITY NUMBER: SC030226

**Trustees Annual Report  
And  
Financial Statements**

**For Year Ending 31<sup>st</sup> March 2025**

**Contents of the Financial Statements for the Year Ended 31<sup>st</sup> March 2025**

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## **Charity Information**

Airdrie and Coatbridge Islamic Centre Trust

**For the Year Ended 31<sup>st</sup> March 2025**

### **TRUSTEES (for OSCR):**

[REDACTED]

### **REGISTERED OFFICE:**

[REDACTED]

### **CONTACTS:**

[REDACTED]  
Website: Build in process  
[REDACTED]

### **REGISTERED NUMBER:**

Airdrie and Coatbridge Islamic Centre Trust

OSCR REGISTERED SCOTTISH CHARITY NUMBER: **SC030226**

### **INDEPENDENT EXAMINER:**

Ali & Associates Accountants  
Chartered Certified Accountants  
585 London Road,  
Bridgeton,  
Glasgow,  
G40 1NE



## **Report of the Trustees**

**Trustee's Annual Report and Accounts for the year ended 31<sup>st</sup> March 2025**

**Charity Number: SC030226**

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 Airdrie And Coatbridge Islamic Centre Trust**

**Airdrie And Coatbridge Islamic Centre Trust** was established on 12<sup>th</sup> May 2000 by the initiative of some dedicated local Muslims in constitutional form as Trust (founding document is a deed of trust) (other than educational endowment) registered geographical Spread: UK and overseas.

Registered purposes are:

1. The prevention or relief of poverty;
2. The advancement of education;
3. The advancement of religion,
4. The advancement of citizenship or community development.

Our registered beneficiaries: Children or young people: Older People; and People with a particular ethnic or racial origin.

Types of activity undertaken: It makes grants, donations or gifts to organizations.

The establishing vision of **Airdrie And Coatbridge Islamic Centre Trust** was to run this organization as a Mosque and Islamic Centre for the wider benefit of local community as well as for all Muslim community in general.

### **Aims and Objectives:**

Airdrie and Coatbridge Islamic Centre Trust aims to promote the idea that Islam is a complete code of life that must be practiced in all spheres of life to achieve success in this world and the hereafter by following the Guidance of the Holy Quran and Sunnah.

### **Current Work Programmes:**

The following activities are performed by the organization.

<b>Mosque activities</b>	<b>Monthly Teaching Quran and Dars</b>	<b>Dawah Activities</b>	<b>Advice &amp; Guidance services</b>
<b>Islamic School</b>	<b>Adult Quran Classes</b>	<b>Tarbiyah Programs</b>	<b>Marriage Service</b>
<b>Other charitable activities/fund raisers</b>	<b>Quran Learning Classes for Women</b>	<b>Help for Funeral Service</b>	<b>Relief and Assistant to those in need</b>

We also liaise with other organizations having similar 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.

### **Activities and Achievements for the last year**

There are multiple activities taking place weekly/daily at Airdrie and Coatbridge Islamic Centre Trust 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 150 – 200 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. Due to COVID-19 we could not arrange Iftar and Dinner for all fasting people attended the mosque for 2020 Ramadhan; also were restricted to perform Qiyamul Lail at the last 10 nights of Ramadhan.
- 7. Weekly Teaching of Quran:** We arranged teaching of Quran every week along with Darsul Quran. Our Imam delivered Darsul Quran most of the times.
- 8. Drop in Session:** We have a weekly drop in session every Tuesday for the wider community to come in and ask questions and take information about Islam and share food with us. This is a community engagement initiative wherein anyone from the wider community can walk in and learn about Islam as well as build strong community relations.
- 9. Islamic School:** We run Islamic School in the same premises. This School's curriculum is based on Islamic Studies course.

Airdrie and Coatbridge Islamic Centre Trust is a community group that has been working for community development and strengthening the relationship between various communities that have made North Lanarkshire, in particular, and Scotland in general their home.

We also aim to provide information on Islamic principles and way of life to the wider community and carry our various activities to help support the physical, social, educational and spiritual needs of the Muslim community.

In order to achieve these objectives, we managed to conduct children's classes 3 times a week, have soft play area for kids once a week, and conduct exercise classes for the elderly population of our community once a week.

We were able to establish a sports activity every week for our adult population and have an IT class weekly for ladies to help them get IT education.

Our Centre also conducts weekly open sessions for the wider community to join open session for clarifying any misconceptions that anyone may have about Islam and Muslims. We also have a weekly coffee morning for mothers and toddlers to enjoy a great time together and build stronger bonds.

In addition, we managed to conduct interfaith sessions twice last year and the total number of people who benefitted from our sessions and events is well over 5000

We aim to continue with our community engagement and development and educational activities for the new year.

We also managed to get our roof, roughcasting and parking area refurbished as well during the last 18 months

## **Governing Document**

Airdrie and Coatbridge Islamic Centre Trust is a charity registered in Scotland. Its governing document is its constitution which was agreed and adopted on 12<sup>th</sup> May 2000. We seek to review and update it in our next session 2026.

## **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**

Accounting reference date was 31st December since the formation of the charity in 12th May 2000 and changed the reference date 31st March 2011.

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 £8,750 in unrestricted funds in the year ended 31 March 2025 whereas the previous year's deficit was £1,876. The charity is reporting a total income of £19,077 restricted funds in the year 31 March 2025 which has all been spent.

As usual, our main source of income was donations from dedicated members. On the year end date 31 March 2025, Donations collection increased from £17,859 to £38,345 and our bank balance decreased from £64,181 to £43,307. The charity is keeping the total cost of charitable activities under full control and is going through major refurbishment. Therefore, the Board of Trustees 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.

The building roof has multiple leaks and would need full replacement as well as the plaster that is falling off and needs urgent attention. The repair works would require significant amount of investment to smooth function of the 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 hazard, fraud, and error.

### **Statements of Director's responsibilities**

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and SORP (Statement of Recommended Practice). The law requires Trustees 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 organization for that period. The Trustees are also responsible for keeping proper records and paperwork.

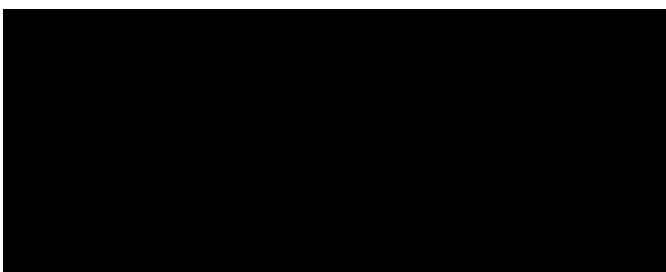
### **Independent Examiner**

As per the consensus of the Board of Trustees Ali & Associates Accountancy, FCCA will act and remain as an Independent Examiner in office in the foreseeable future.

May Allah 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 Airdrie and Coatbridge Islamic Centre Trust by-



Chairman of Trustee Board

## Airdrie And Coatbridge Islamic Centre Trust

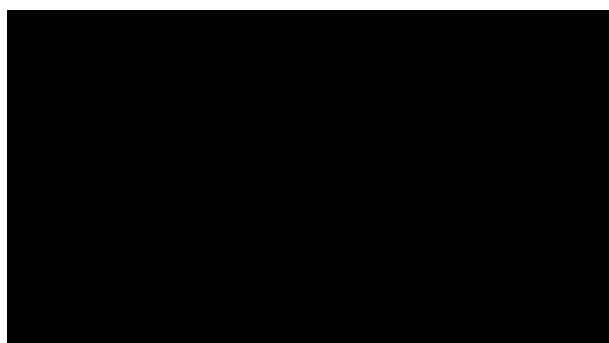
### Statements of Financial Activities

for the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
<b>Incoming Resources</b>	1(c)				
Donations received		19,268	17,877	37,145	15,859
Collection for associated charities		-	1,200	1,200	2,000
<b>Total Incoming resources</b>		<b>19,268</b>	<b>19,077</b>	<b>38,345</b>	<b>17,859</b>
<b>Total Incoming resources</b>		<b>19,268</b>	<b>19,077</b>	<b>38,345</b>	<b>17,859</b>
<b>Resources Expended</b>	1(d)				
<b>Charitable activities expenditures</b>					
<b>a) Volunteer and Employee costs:</b>					
Wages and salaries		3,400	-	3,400	-
		<b>3,400</b>	<b>-</b>	<b>3,400</b>	<b>-</b>
<b>b) Restricted Funds Expenditure</b>					
Zakat ul fitr		-	1,652	1,652	-
Paid to associated charities		-	1,200	1,200	2,000
Charity Iftar and Dinner		-	16,225	16,225	4,000
Volunteer expenses		-	-	-	-
<b>Sub-Total</b>		<b>-</b>	<b>19,077</b>	<b>19,077</b>	<b>6,000</b>
<b>c) Premises expenditures</b>					
Telephone and internet		551	-	551	218
Light and heat		3,397	-	3,397	7,222
Repairs and maintenance		17,500	-	17,500	2,052
Waste disposal / Cleaning		650	-	650	600
<b>Sub-Total</b>		<b>22,098</b>	<b>-</b>	<b>22,098</b>	<b>10,092</b>
<b>d) ADMIN AND OTHER EXPENSES</b>					
Office Expenses		300	-	300	100
Printing, postage, stationery & literature		200	-	200	200

Other Expenses		780	-	780	3,053
	<b>Sub-Total</b>	<b>1,280</b>	<b>-</b>	<b>1,280</b>	<b>3,403</b>
<hr/>					
<b>Total charitable activities cost</b>		<b>26,778</b>	<b>19,077</b>	<b>45,855</b>	<b>9,403</b>
<hr/>					
<b>e) GOVERNANCE EXPENDITURES</b>					
Independent examination or audit		1,240	-	1,240	240
	<b>Sub-Total</b>	<b>1,240</b>	<b>-</b>	<b>1,240</b>	<b>240</b>
<hr/>					
<b>Total Resources Expended</b>		<b>28,018</b>	<b>19,077</b>	<b>47,095</b>	<b>19,735</b>
<hr/>					
Net movements in funds	2	(8,750)	-	(8,750)	(1,876)
Fund Transfer		-	-	-	-
Total Funds brought forward		103,072	-	103,072	104,948
<hr/>					
<b>Total funds carried forward</b>		<b>94,322</b>	<b>-</b>	<b>94,322</b>	<b>103,072</b>
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This report and accounts were approved for and on behalf of Airdrie and Coatbridge Islamic Centre Trust by-



President of Trustee Board  
Date: 02 January 2026

**Airdrie And Coatbridge Islamic Centre Trust  
Balance Sheet  
as at 31 March 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets		61,753	44,391
<b>Current assets</b>			
Cash in hand and at Bank		43,307	64,181
<b>Creditors: amounts falling due within one year</b>	3	<u>(10,738)</u>	<u>(5,500)</u>
<b>Net current assets</b>		<u>32,569</u>	<u>58,681</u>
<b>Total assets less current liabilities</b>		<u>94,322</u>	<u>103,072</u>
<b>Creditors: amounts falling due after more than one year</b>		-	-
<b>Net assets</b>		<u>94,322</u>	<u>103,072</u>
<b>The Funds of the Charity</b>			
Revaluation reserve		-	-
Unrestricted Income Funds	4	94,322	103,072
Restricted Income Funds		-	-
<b>Total Charity funds</b>		<u>94,322</u>	<u>103,072</u>

This report was approved by the board of Trustees on 2 January 2026 and signed on its behalf.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Name of Trustee

**The following notes are mandatory parts of the financial statements and reports.**

**Airdrie And Coatbridge Islamic Centre Trust  
Notes to the Accounts  
for the year ended 31 March 2025**

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## **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 (SORP (FRS 102)) – Accounting and Reporting by Charities, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities (Regulation and Administration) (Scotland) Act 2023, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Companies Act 2006.

The principal accounting policies adopted in the preparation of these financial statements are set out below.

#### **Change in basis of accounting**

Transition to Charities SORP (FRS 102)

During the year, the charity continued to apply the Charities SORP (FRS 102) framework, which replaced the former FRSSSE 2015 standard. The transition reflects current OSCR and UK GAAP requirements for small charitable companies. This ensures compliance with the latest reporting standards and incorporates the legislative amendments introduced by the Charities (Regulation and Administration) (Scotland) Act 2023.

There have been no changes to the valuation rules or methods of accounting since the previous year, and the adoption of the updated SORP has not affected the reported surplus or closing reserves.

#### **Changes to previous accounts**

No changes have been made to accounts for previous years.

### **(b) Nature and purpose of funds**

Funds held by the charity are classified as either restricted funds or unrestricted funds, in accordance with the Charities SORP (FRS 102).

Restricted funds are funds subject to specific conditions declared by the donor or grant-maker as to their use. Such funds may only be used for particular purposes within the wider objects of the charity, as agreed with the donor or funding body. Income and expenditure relating to restricted funds are shown separately in the Statement of Financial Activities.

Unrestricted funds are funds that may be used at the discretion of the trustees in furtherance of the general charitable purposes of the organisation. These funds are available to support the ongoing operations of the charity and to meet any future obligations.

The trustees maintain a single unrestricted fund for the day-to-day running of the charity. Any transfers between restricted and unrestricted funds are made only when authorised and where permitted under the terms of the funds and relevant legislation.

The trustees are satisfied that all funds have been applied in accordance with the Charities and Trustee Investment (Scotland) Act 2005, as amended by the Charities (Regulation and Administration) (Scotland) Act 2023, and that no breaches of fund conditions have occurred during the year.

## **(c) Incoming resources**

All incoming resources are recognised once the charity has entitlement to the income, the amount can be measured reliably, and receipt is probable. Income is included in the Statement of Financial Activities (SoFA) on an accruals basis, in accordance with FRS 102 Section 23 – Income.

### **Voluntary income and donations**

Voluntary income is received by way of donations from individuals, organisations, and the wider community, and is recognised when the charity is entitled to the funds, the amount can be measured reliably, and receipt is probable.

### **Tax reclaims on donations and Gift Aid**

Income from tax reclaims on donations is included in the accounts at the same time as the original donation to which it relates, based on the expected reclaimable amount from HM Revenue & Customs.

### **Grants and performance-related income**

Grants are recognised as income when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured reliably. Grants that impose performance conditions are recognised as income only when those conditions have been satisfied.

### **Rental income and trading activities**

Income from rental and hall hire activities is recognised on a receivable basis when the service has been provided.

### **Donated services, facilities, and gifts in kind**

Donated goods, services, and facilities are included as income at their estimated fair value when their benefit to the charity is material and quantifiable. A corresponding expense is recorded to reflect their utilisation.

### **Deferred income**

Where income is received in advance of entitlement, it is deferred and recognised in the period to which it relates.

## **(d) Expenditure and liabilities**

### **Liability recognition**

Expenditure is recognised on an accruals basis as liabilities are incurred. Liabilities are recognised when there is a legal or constructive obligation committing the charity to pay out resources and the amount can be measured reliably.

All expenditure is accounted for on an accruals basis and is classified under activity headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated on a reasonable, consistent basis according to the time spent or usage of resources.

### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its charitable objectives, including both direct and support costs. Direct costs are those specifically attributable to an activity, while support costs include governance, administrative, and property-related costs necessary for the general running of the charity.

### **Governance costs**

Governance costs include all expenditure associated with constitutional and statutory requirements, such as the preparation and independent examination of statutory accounts, trustee meetings, legal advice, and compliance with the Charities (Regulation and Administration) (Scotland) Act 2023 and the Companies Act 2006 where applicable.

### **Grants payable**

Where the charity makes grants or donations to other organisations or individuals, such grants are recognised as expenditure when a valid expectation of payment has been created. Grants with performance conditions attached are only recognised when those conditions have been met.

### **Support costs**

Support costs include central administrative functions, staff costs, utilities, and other shared resources. These have been allocated across the activities of the charity in proportion to the related usage or staff time spent on each function.

### **Irrecoverable VAT**

Irrecoverable VAT is included as part of the expenditure to which it relates, as the charity is not VAT-registered.

### **Provisions and contingent liabilities**

Provisions are made where the charity has a present obligation (legal or constructive) arising from a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be reliably estimated.

Contingent liabilities are disclosed where a possible obligation exists but cannot yet be measured with sufficient reliability or where the outcome is uncertain.

### **Compliance with statutory duties**

All expenditure has been made in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, the Charities (Regulation and Administration) (Scotland) Act 2023, and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### **(e) Charitable activities expenditures**

Charitable expenditure comprises all costs incurred by the charity in carrying out its charitable objectives and delivering services to its beneficiaries. These costs include both direct costs, which can be specifically attributed to an activity, and support costs, which are necessary to sustain the day-to-day operations of the organisation.

All charitable activities expenditure is shown gross of any related income and includes all costs incurred in furthering the charity's objects, whether directly or indirectly.

Depreciation is provided on tangible fixed assets used for charitable purposes in accordance with the accounting policy set out in Note (f).

### **(f) Tangible fixed assets and depreciation**

#### **Tangible fixed assets for use by charity**

Tangible fixed assets are capitalised when they are intended for continuing use in the charity's activities, are expected to be used for more than one year, and cost at least £500. Assets are initially recognised at cost, including all expenditure directly attributable to bringing the asset into working condition for its intended use.

All tangible fixed assets are stated at historical cost less accumulated depreciation. The freehold property is held at cost and is not depreciated, as the trustees consider that its residual value is not materially different from cost and that it has a useful life exceeding 50 years. The trustees review the property's carrying value annually for indicators of impairment in accordance with FRS 102 Section 27 (Impairment of Assets).

#### **Stocks**

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

#### **Investment**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

<b>2 Net movements in funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Total Incoming resources	38,345	17,859
Total Resources Expended	47,095	19,735
	<u>(8,750)</u>	<u>(1,876)</u>

<b>3 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>10,738</u>	<u>5,500</u>

<b>4 Funds of the Charity</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Total Funds brought forward	103,072	104,948
Net movements in funds	(8,750)	(1,876)
Total funds carried forward	<u>94,322</u>	<u>103,072</u>

## **5 Financial review**

Please see page 6 for financial review.

# **Independent examiner's report to the trustees of Airdrie and Coatbridge Islamic Centre Trust**

I report on the financial statements for the year ended 31 March 2025, which are set out pages above.

## **Responsibilities of the trustees and the 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. Charities (Regulation and Administration) (Scotland) Act 2023; Statement of Recommended Practice (SORP) Charity SORP 2005, Charity SORP 2014 - FRSSE and FRS 102.

The charity trustees consider that an audit is not required under the section 144 (2) of the Charities Act 2011 but the accounts are subject to independent examination. Having satisfied myself that the charity is not subject to audit under charity law, or otherwise, and is eligible for independent examination, it is my responsibility to:

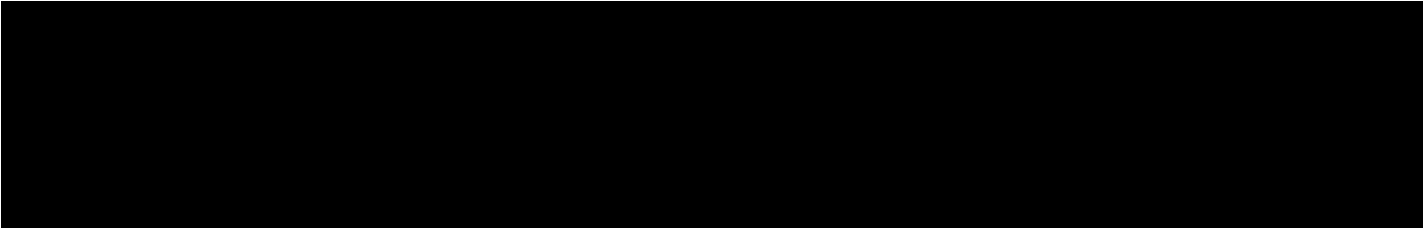
- examine the accounts as required under section 44(1) (c) of The 2005 Act and under Section 145 of the Charities Act 2011 and
- to state whether particular matters have come to my attention.

**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:

■■■■■■■■■■  
FCCA, BBA, MBA, iTax.

02/01/2026

(Stamp)

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