

**Report of the Trustees and
Financial Statements for the Year Ended 30 November 2025**

For

Jafaria Foundation (Edinburgh)

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For the Year Ended 30 November 2025**

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Charity Information
For the Year Ended 30 November 2025

TRUSTEES:

Mrs Anjam Sheikh
Mr Zamin Hassan

**MANAGEMENT
COMMITTEE:**

Mr Waris Raza Sheikh
Mr Zamin Hassan
Mrs Anjam Sheikh
Mr Zamin Hassan
Mr Zeeshan Sheikh
Mr Hasnain Sheikh

REGISTERED OFFICE:

43A Easthouses Road
Dalkeith
EH22 4EB

REGISTERED NUMBER:

SC032837 (Scotland)

INDEPENDENT EXAMINER:

O Nabi
Ahmad & Nabi McMullan Accountants
95-107 Lancefield Street
Glasgow
G3 8HZ

Report of the Trustees For the Year Ended 30 November 2025

The trustees present their report with the financial statements of the charity for the Year Ended 30 November 2025.

Governance

The organisation is a registered Scottish charity, and the purposes and administration arrangements are set out in the constitution.

Legal Status and Governance

Jafaria Foundation (Edinburgh) is a Scottish registered charity. Jafaria Foundation (Edinburgh) has a board of Trustees who meet regularly and are responsible for the strategic direction and policy of the charity. At present the Board has two members from a variety of professional backgrounds relevant to the work of the charity.

Objects and Activities

The Jafaria Foundation (Edinburgh) is responsible for the provision of a venue and facilities for the community, mainly of Shia Faith, but open to all races and faiths of life. These provisions are for the commemoration of the important dates within the Islamic Calendar of the Shia Muslim faith. During the first 2 months of the Islamic Calendar, (Muharram & Saffar) and the month of fasting, (Ramadhan), congregations are held daily to commemorate holy months in which daily prayers and recitation of the Holy Quran is observed. Within all the months of the Islamic calendar, the foundation organises different commemorations to take place of all birth dates and martyrdom dates of the Prophet Muhammad (PBUH) and his progeny (PBUT).

The Jafaria Foundation also meets every Thursday to recite prayers and supplications and discussions take place on various topics which affect our daily lives. During the year the foundation was able to successfully provide and observe congregations to the community. Throughout the year, both children and adult learning classes are provided by the foundation at different times which teach religious studies, Quranic study and recitation, language, Islamic history and lectures on maintenance and etiquettes of living in a multi-cultural society. These classes have proven to be very successful and are attended by a large community with enthusiasm. The foundation has been successful in collecting donations and charitable funds to aid the costs for the day to day running of the community centre as declared in the annual accounts.

Financial Report

The results for the year are set out in the attached statement of financial activities. Income for the year amounted to £37,637. Total expenditure amounted to £31,095 which has resulted in a surplus of £6,542.

Responsibilities of the Board of Trustees in Relation to the Financial Statements

Charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the year and of its surplus or deficit for the financial year then ended. In doing so the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business

To time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees 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.

Members of the Board of Trustees

In accordance with charities law, as the charities trustees we certify that:

- So far as we are aware, there is no relevant audit information of which the charities auditors are unaware; and
- As the trustees of the charity, we have taken all reasonable steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of this information.

ON BEHALF OF THE BOARD:

Trustees...

Date

Statement of Financial Activities				
For the Year Ended 30 November 2025				
	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Incoming resources				
Donations	35,637	-	35,637	27,975
Government grants	2,000	-	2,000	4,500
Gift aid	-	-	-	7,985
Total incoming resources	37,637	-	37,637	40,460
Resources expended				
Premises cost	2,730	-	2,730	5,195
Professional fees	4,472	-	4,472	2,312
Events	23,803	-	23,803	23,065
Post & stationary	90	-	90	-
Bank charges	-	-	-	15
	31,095	-	31,095	30,587
Net incoming resources	6,542	-	6,542	9,873
Total funds brought forward	178,894	-	178,894	169,021
Total funds carried forward	185,436	-	185,436	178,894

Balance Sheet
As at 30 November 2025

	Notes	£	£
FIXED ASSETS			
Property			145,539
Fixture & fittings			<u>1,766</u>
			147,305
CURRENT ASSETS			
Debtors		13,573	
Cash at bank		<u>25,208</u>	
			38,781
CREDITORS			
Amount falling due within one year			<u>(650)</u>
			<u>185,436</u>
RESERVES			
Income fund	4		<u>185,436</u>
			<u>185,436</u>

The financial statements were approved by the Trustee on 12th May 2026 and were signed by:

Trustee.....

**Notes to the Financial Statements
For The Year Ended 30 November 2025**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention.

Income

Income represents grants and donations received.

2. OPERATING PROFIT

The operating profit is stated after charging:

	£
Trustees remuneration and other benefits etc	<u> </u>

3. TAXATION

Analysis of the tax charge

No liability to UK corporation tax arose on ordinary activities for the year.

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4. RESERVES

	Income Fund £
At 1 December 2023	178,894
Unrestricted income	37,637
Expended	<u>(31,095)</u>
At 30 November 2025	<u>185,436</u>

**Report of the Independent Examiner to the Trustees of
Jafaria Foundation (Edinburgh)**

I report on the financial statements for the Year Ended 30 November 2025 which are set out on pages 1 to 8.

Responsibilities of the trustees and the independent examiner

The trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of the Regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items of disclosure in the financial statements 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 view given by the financial statements.

Independent Examiner's Statement

During my examination, no matter has come to my attention:

1. Which gives me a reasonable cause that in any material aspect the 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 Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the financial records to be reached.



Omar Nabi FCCA
Ahmad & Nabi McMullan Accountants
95-107 Lancefield Street
Glasgow
G3 8HZ

12th May 2026

