



1 St. Mary's Road, Kirkcaldy, Fife KY1 2RQ – Tel.: 01592 562 679 www.kirkcaldyislamiccentre.co.uk
Registered Scottish Charity Number SC040547

**Kirkcaldy Islamic Centre
Receipts and Payments Accounts
For the year ended
31 March 2025**

Charity number: SC040547



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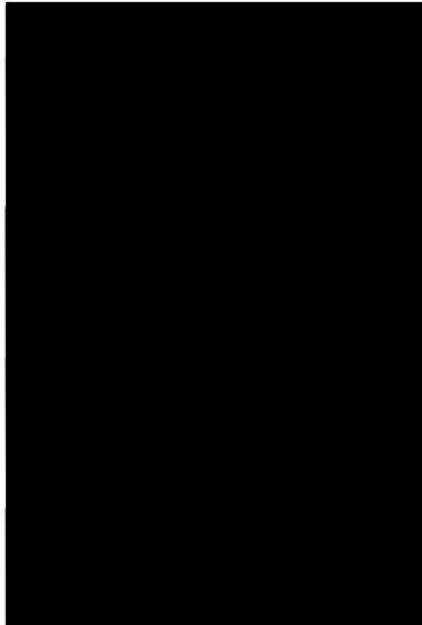
Kirkcaldy Islamic Centre
For the year ended 31 March 2025

Officers and Professional Advisors:

Trustees



Other Members of Management Committee



Office

Independent Examiner

Bankers

The Royal Bank of Scotland
23/25 Rosslyn Street
Kirkcaldy
Fife
KY1 3HA



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Trustees Annual Report Year ended 31 March 2025

Structure, Governance and Management

Governing Document

The Centre is a charity (Scottish Charity Number SC040547) which gained charitable status on 29 April 2009 and is governed under the rules set out in its constitution and managed by a Management Committee.

Recruitment and Appointment of Management Committee

Members of the management committee are also charity trustees for the purpose of charity law. The committee members are normally elected by the members at the annual general meeting and consist of five members who may co-opt a further two members.

The Management Committee meets as required but no less than once every three months and receives reports on the general business of the charity and its financial standing.

Trustees Induction and Training

Newly-elected members to the Management Committee are paired with long serving members who act as their mentors. The process ensures a quick and well-informed access to procedures and relevant information on the general activities of the Centre and the specific role of committee members.

Risk Management

Internal control risks are minimised by implementing strict procedures for authorisation of all transactions and projects.

Organisational Structure

The Trustees have the power to nominate, if required, Management Committee members and are responsible for monitoring their performance. They also put in place a complaint procedure via which any complaints against Management Committee members or Trustee are made and suitably arbitrated. The Management Committee may appoint subcommittees or working groups in coordination with the Trustees, and have the responsibility to define the aims and objectives of such subgroups as well as ensuring they operate within the boundaries of the Constitution and pertinent legal instruments.



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Objectives and Activities

The main objectives and activities of the Centre are:

- To reinforce social cohesion between the Muslim and non-Muslim communities in Fife through joint activities and events.
- To attend to the needs and general welfare of the Muslim community and provide advice and support in personal and family matters.
- To provide a platform where members of the local community, Muslim and non-Muslim, can meet to discuss local issues relating to Fife and the wider UK.
- To advance religion by providing Islamic education for children, youth and adults, both male and female.
- To enhance education via mother-tongue language classes for children, youth and adults, both male and female.

All the aims and objectives of the Centre shall follow and abide by the principles and tenets of Islam and the teachings of “Dubendi Ahle Al-Sunna Wa Al-Jamat”.

Achievements and Performance

The Centre is funded by donations from its members and the wider Muslim community in addition to government grants. Donors anticipate the achievement of the Centre's objectives through continuing the current activities and the introduction of ad-hoc activities as required by the community.

Financial Review

The Centre continues to be successful in raising moneys through collection, regular payment schemes and donations for general and specific activities. A total of £40,604 was raised in the year, with a surplus of £17,005.

The Centre operates effectively within its financial constraints due to committed and strong financial management.

Investment Policy

The Centre does not hold any investments. Apart from funds allocated by the Trustees for the construction of the new Centre building, no restricted, expendable or endowment funds are held. The majority of funds are spent on short term day-to-day running of the Centre. Any deficit within a time interval is normally covered by subsequent collections.



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Reserves Policy

The Centre does not operate a policy for maintaining a specific minimum level of reserves. The Centre is non-profit and funded predominantly by collections, regular payments and donations which are managed to run the Centre's activities.

Funds are held in a current account. Full control of all assets is vested in the Trustees who delegate the day to day management of the Management Committee.

Future Plans

The Centre plans continuing the above-mentioned activities in future years. Additionally, preliminary plans and design have been commenced to construct a new Centre building on the same site.

The Trustees declare that they have approved the above Trustees' Report.

Signed on behalf of the charity Trustees:

Chairman

Date: 31st Dec 2025



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Independent Examiner's Report to the Trustees of Kirkcaldy Islamic Centre – SC040547

I report on the accounts of the charity for the year ended 31 March 2025 as set out on pages 7 to 8.

Respective Responsibilities of Trustees and 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) Act 2005 and the Charities Account (Scotland) Regulations 2006. The charity trustees consider that the audit requirements of Regulation 10(1)(d) of the Accounts Regulation 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 explanation 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 requirement:
 - 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.

Date: 30/12/2025



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Statement of Receipts and Payments For the year ended 31 March 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
<u>Receipts</u>				
Collections & Regular payments	£19,503	0	£40,604	£35,539
Room Donations	£17,500	0	0	£0
New Mosque Building Donations	0	£17,005		£0
Bank Interest & Other Funds	£3,600	0		£0
<u>Total Receipts</u>	£40,604	£17,005	£40,604	£35,539
<u>Payments</u>				
Payments relating directly to charitable activities	£22,208	0	£22,208	£34,697
Grants, outgoing donations etc.	0	0	0	£0
Governance Costs:	0	0	0	£0
Accountancy / Professional Fees (paid cash)	£1,390	0	£1,390	£1,020
<u>Total Payments</u>	£23,598	£0	£23,598	£34,697
<u>Net Receipts</u>	£0	£17,005	£17,005	£842
Transfer to/from other funds	£0	£0	£0	£0
<u>Surplus for the year</u>	£17,005	£17,005	£17,005	£842



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Statement of balances as at 31 March 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
<u>Cash Funds</u>				
Cash & Bank Balances as at 01 April 2024	£304,823	£0	£304,823	£303,981
Surplus shown on receipts and payments account	£0	£17,005	£17,005	£842
Cash and bank balances as at 31 March 2025	£304,823	£17,005	£321,828	£304,823
<u>Other Assets</u>				
	Fund to which asset belongs	Cost	Value	Value
Freehold properties	Unrestricted	£283,049	£283,049	£283,049
Governance Costs:				
<u>Liabilities</u>				
	Fund to which liability relates		Amount due	Amount due
Independent Examiner Fees	Unrestricted		0	0
Accountancy / Professional Fees	Unrestricted		£1,390	£1,020
PAYE/NI	Unrestricted		0	0
Wages	Unrestricted		£8,260	£5,400
Member Loans	Unrestricted		0	0
Total Liabilities			£9,650	£6,420

The above accounts have been approved by the Trustees and signed on their behalf:





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Notes to the Accounts

1. Accounting policies

The accounts have been prepared under historical cost convention and in accordance with applicable accounting standards, The Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006.

Income is credited in the accounts on the date of receipt.

No depreciation is provided on freehold property as the Management Committee considers it to be an appreciating asset.

2. Nature and Purpose of Funds

Unrestricted funds are available for general purposes in accordance with the charity's purposes.

3. Payments relating to charitable activities

	2025	2024
Wages (Imam)	£8,260	£5,400
Property and Resources	£13,105	£6,523
Bank Charges	£210	£244
Legal and Professional (paid cash)	£1,390	£1,020
Telephone	£634	£686
Repairs & Renewals	£0	£21,843
Miscellaneous Expenses	£0	£0
Total Expenses	£23,598	£35,717

4. Trustee Remuneration, expenses and related party transactions

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year. No remuneration or expenses were paid during the year to any charity trustee or person connected to a trustee.