

REGISTERED CHARITY NUMBER: SC041197

# **Motherwell Islamic Centre**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 March 2025**

## **City Accountants**

**Chartered Certified Accountants**

**108 Shireland Road**

**Smethwick Birmingham B66 4QJ**

**cityaccountants@mail.com / 0121 5333 777**

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## **Motherwell Islamic Centre**

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## **Motherwell Islamic Centre**

### **Report of the Trustees**

**For the year ended 31 March 2025**

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2025 and confirm they comply with the charities and Trust Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16th July 2014.

**Registered Charity Number SC041197**

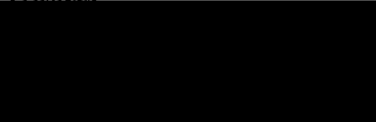
#### **Registered office**

2 Donnelly Way

Wishaw

ML2 7XE

#### **Trustees**



#### **Independent examiner**



City Accountants

108 Shireland Road

Smethwick Birmingham B66 4QJ

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

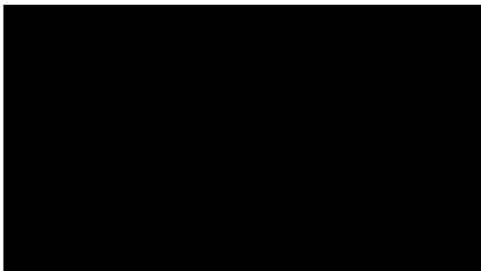
The organisation is a registered Scottish Charitable Organisation and the purposes and administration arrangements are set out in the constitution.

### **Objectives and Activities**

Charitable purpose is further development of religious classes for children, various activities carried out during month of Ramadan and continued renovation of community facilities including congregational prayers. Summary of the main activities in relation to these objectives are public lectures on community matters, group discussions (English, Arabic & Urdu) daily and weekly prayers, charity and cultural events.

### **Achievements and Performance**

Summary of the main achievements of the charity during the financial period is launch of further community services, increase in development of religious classes for children. Arranged various activities carried out during month of Ramadhan and continue renovation, improvement of community facilities.



17.10.2025

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**Motherwell Islamic Centre**  
**ACCOUNTANTS REPORT**  
**For the year ended 31 March 2025**

**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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to © of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44( 1) © of the Act and to state whether particular matters have come to my attention.

My examination is carries 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 on 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 come to my attention [other than that disclosed on the attached pages]  
to keep accounting records in accordance with section 44(1 )(a) of the 2005 Act and  
Regulation 4 of the 2006 Accounts Regulations, and  
of the 2006 Accounts Regulations.

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

Signed

  
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**Motherwell Islamic Centre****Statement of Financial Activities****For the year ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	£	31.03.25 Total funds	31.03.24 Total funds
<b>INCOMING RESOURCES</b>						
Government Covid Grants		-			-	-
<b>Total incoming resources</b>		149,681	-	-	149,681	106,242
<b>RESOURCES EXPENDED</b>						
Costs of generating funds						
Fundraising trading: cost of goods sold and other costs						-
Charitable activities						
Charitable activity						-
Governance costs		35,561			35,561	26,297
<b>Total resources expended</b>		35,561	-	-	35,561	26,297
For the year ended 31 March 2023						
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		114,120	-	-	114,120	79,945
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		818,212			818,212	738,267
<b>TOTAL FUNDS CARRIED FORWARD</b>		932,332	-	-	932,332	818,212

The notes form part of these financial statements

Motherwell Islamic Centre

Balance Sheet At 31 March 2025

		Unrestricted fund	Restricted fund		31.03.25 Total funds	31.03.24 Total funds
	Notes	£	£	£	£	£
<b>FIXED ASSETS</b>						
Tangible assets	4	619,550	-		619,550	561,590
Investments						
<b>CURRENT ASSETS</b>						
Debtors	5	12,000	-		12,000	12,000
Cash at bank and in hand		265,870	-		265,870	219,710
		897,420	-		897,420	793,300
<b>CREDITORS</b>						
Amounts falling less & more than one year	6		-	-	-	10,000
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		897,420	-		897,420	783,300
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		897,420	-		897,420	783,300
For the year ended 31 March 2025		897,420	-		897,420	783,300
<b>FUNDS</b>	7					
Unrestricted funds					897,420	783,300
Restricted funds						
<b>TOTAL FUNDS</b>					897,420	783,300

The notes form part of these financial statements

Motherwell Islamic Centre

Balance Sheet - continued

At 31 March 2025

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

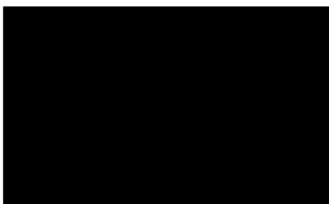
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the income resources and application of resources, of the charity for that period.

In preparing the financial statements, the trustees are required to:

- \* select suitable accounting policies and then apply them consistently;
- \* observe the methods and principles in the applicable Charities SORP;
- \* make judgements and estimates that are reasonable and prudent;
- \* state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements;
- \* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the

Approved by the trustees and signed on its behalf by:



The notes form part of these financial statements

## **Motherwell Islamic Centre**

### **Notes to the Financial Statements** **For the year ended 31 March 2025**

#### **1. ACCOUNTING POLICIES**

##### **Accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORT (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

##### **Resources expended**

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

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixture & fittings etc	- 0% on reducing balance
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##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **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 raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **2. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	31.03.25	31.03.24
	£	£
Depreciation - owned assets	-	-

#### **3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025.

**Motherwell Islamic Centre**

**Notes to the Financial Statements**  
**For the year ended 31 March 2025**

<b>4. TANGIBLE FIXED ASSETS</b>		Fixture and fittings etc	
		£	
<b>COST</b>			
At 31 March 2025		16,860	
At 31 March 2025		-	
<b>NET BOOK VALUE</b>			
At 31 March 2025		16,860	
At 31 March 2025		16,860	
<b>4. TANGIBLE FIXED ASSETS</b>		£	
Freehold Property		544,730	
Additions		57,960	
<b>5. DEBTOR: AMOUNTS RECEIVABLE WITHIN &amp; MORE THAN ONE YEAR</b>			
		£	
Debtors receivable		12,000	
<b>6. CREDITORS: AMOUNTS FALLING DUE WITHIN &amp; MORE THAN ONE YEAR</b>			
		£	
Other creditors			
<b>7. MOVEMENT IN FUNDS</b>		Net movement in funds	
		£	
<b>Unrestricted funds</b>		At 31.03.2025	
General fund		114,120	
<b>Restricted funds</b>			
Restricted		-	
<b>TOTAL FUNDS</b>		114,120	
Net movement in funds, included in the above are as follows:			
		Incoming resources	
		£	
<b>Unrestricted funds</b>		Resources expended	
General fund		114,120	
<b>Restricted funds</b>		Movement in funds	
Restricted		£	
<b>TOTAL FUNDS</b>		149,681	
		-	
		35,561	
		114,120	

**Motherwell Islamic Centre****Notes to the Financial Statements**  
**For the year ended 31 March 2025**

	31.03.25	31.03.24 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Grants, charity & donation	149,681	106,242
<b>Incoming resources from charitable activities</b>		
Income from Charitable Activities	-	-
Government Covid Grants	-	-
<b>Total incoming resources</b>	<u>149,681</u>	<u>106,242</u>
 <b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>	-	-
<b>Governance costs</b>		
Light and heat	11,519	9,637
Professional fees	4,168	-
Stationery	165	23
Employee wages	16,931	12,379
Rent rates etc	-	-
Water rates	-	-
Telephone	654	646
Insurance	1,476	1,398
Cleaning & sundries	8	-
Repairs & maintenance	336	2,108
Bank Charges	304	106
	<u>35,561</u>	<u>26,297</u>
<b>Total resources expended</b>	<u>35,561</u>	<u>26,297</u>

**Motherwell Islamic Centre**

**Notes to the Financial Statements**  
**For the year ended 31 March 2025**

	31.03.25	31.03.24 £
<b>Net (expenditure)/income</b>	<b><u>114,120</u></b>	<b><u>79,945</u></b>