

SCOTTISH CHARITY NO. SC043124

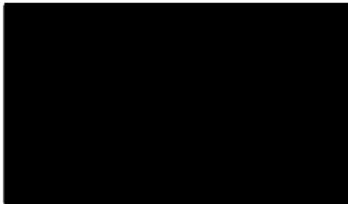
**LIVINGSTON ISLAMIC CENTRE AND MOSQUE
ANNUAL ACCOUNTS TO 31 MAR 2025**

ACCOUNTAX

LIVINGSTON ISLAMIC CENTRE AND MOSQUE
ANNUAL ACCOUNTS TO 31 MAR 2025

SCOTTISH CHARITY NO. SC043124

TRUSTEES



PRINCIPAL OFFICE

7 MAIN STREET
DEANS
LIVINGSTON
EH54 8BE

**LIVINGSTON ISLAMIC CENTRE AND MOSQUE
ANNUAL ACCOUNTS TO 31 MAR 2025**

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TRUSTEES' REPORT

Principal Office

Law House
Fairbairn Place
Livingston EH54 6TN

Current trustees



Appointment of trustees

The trustees are appointed to stay in office until further election by members of the charity.

Governing document

The association is a charitable body and the purposes and administration arrangements are set out in our constitution.

Charitable purposes

Our purpose, as recorded in our constitution, is to provide Islamic education to the community by using modern teaching techniques.

Activities and achievements

During the period, we organised religious education classes for the community from our centre. We also continued to organise community events and social/religious gatherings.

Trustees' remuneration and expenses

None of the trustees was remunerated for services provided.

General funds

As a result of the surplus of £19,899 for the year, the committee held unrestricted funds of £392,828 at the period end.

Approved by the committee and signed on their behalf.

December 31, 2025

LIVINGSTON ISLAMIC CENTRE AND MOSQUE
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INDEPENDENT EXAMINER'S REPORT TO THE COMMITTEE

I report on the accounts of the charity for the period ended 31 March 2025 which are set out on pages 5 to 7.

Respective responsibilities of trustees and examiner

The charity's committee is responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity committee considers that the audit requirement under Regulation 10(1) (d) of the Accounts Regulations 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.

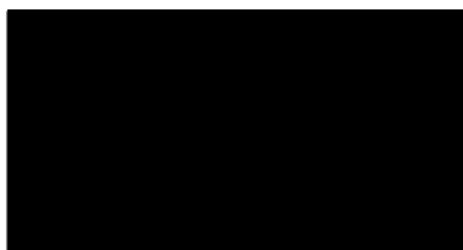
Basis of independent examiner's statement

My examination is conducted 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 explanations from the committee 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the following requirements have not been met.

- i) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations



December 31, 2025

Director
Accountax
Chartered Accountants
263b St John's Road
Edinburgh
EH12 7XD

LIVINGSTON ISLAMIC CENTRE AND MOSQUE
SCOTTISH CHARITY NO. SC043124
ANNUAL ACCOUNTS TO 31 MAR 2025

STATEMENT OF FINANCIAL ACTIVITIES (SOFA)

	<u>2025</u>	<u>2024</u>
	£	£
<u>Incoming resources</u>		
Donations	58,965.59	57,976.35
Rental income	10,800.00	10,800.00
HMRC Gift Aid	<u>2,307.68</u>	<u>0.00</u>
	72,073.27	68,776.35
<u>Resources expended</u>		
<u>Cost of charitable activities</u>		
Lecturers	28,929.00	11,198.00
Insurance	1,293.31	1,263.21
Office expenses	336.62	
Telecom	387.00	443.54
Utilities	8,909.30	10,751.61
Maintenance	11,926.91	7,603.85
Community events	282.53	487.44
Miscellaneous	0.00	132.00
Bank charges	<u>110.00</u>	<u>70.00</u>
	52,174.67	31,949.65
	<u>52,174.67</u>	<u>31,949.65</u>
SURPLUS FOR THE PERIOD	<u>19,898.60</u>	<u>36,826.70</u>
All funds are unrestricted.		
<u>Reconciliation of SOFA to the balance sheet funds</u>		
Opening general funds	372,929.37	336,102.67
Surplus for the year (SOFA)	<u>19,898.60</u>	<u>36,826.70</u>
Closing general funds per balance sheet	<u>392,827.97</u>	<u>372,929.37</u>

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BALANCE SHEET

		<u>2025</u>	<u>2024</u>
		£	£
<u>Fixed assets</u>	<i>Note</i>		
Building premises	(2)	196,304.76	196,304.76
Investment property		<u>143,692.85</u>	<u>143,692.85</u>
		339,997.61	339,997.61
 <u>Current assets</u>			
Bank & cash	(3)	52,830.36	33,331.76
 <u>Creditors due within one year</u>			
Community loans	(4)	<u>0.00</u>	<u>400.00</u>
 NET CURRENT (LIABILITIES) ASSETS		<u>52,830.36</u>	<u>32,931.76</u>
 NET ASSETS		<u>392,827.97</u>	<u>372,929.37</u>
 <i>Represented by:</i>			
 GENERAL FUNDS		<u>392,827.97</u>	<u>372,929.37</u>

All funds are unrestricted.

Approved by the committee and signed on their behalf.

December 31, 2025

LIVINGSTON ISLAMIC CENTRE AND MOSQUE
SCOTTISH CHARITY NO. SC043124
ANNUAL ACCOUNTS TO 31 MAR 2025

NOTES TO THE ACCOUNTS

1 Basis of preparation of accounts

The accounts have been prepared under the historical cost convention on the 'accruals basis'.

	Building premises £	Investment property £
2 <u>Fixed assets</u>		
Cost		
At 31 March 2024	196,304.76	143,692.85
At 31 March 2025	196,304.76	143,692.85

	2025 £	2024 £
3 <u>Cash & bank</u>		
Bank a/c 1	824.00	354.00
Bank a/c 2	9,410.52	6,263.12
Bank a/c 3	20,285.07	4,285.07
Cash	2,812.17	602.87
Opening balance	33,331.76	11,505.06

Add:		
Surplus for the period	19,898.60	36,826.70
Less:		
Community loans repaid	400.00	15,000.00
	400.00	15,000.00

Closing balance	52,830.36	33,331.76
Bank a/c 1	229.00	824.00
Bank a/c 2	16,237.84	9,410.52
Bank a/c 3	32,310.07	20,285.07
Cash	4,053.45	2,812.17

	2025 £	2024 £
4 <u>Community loans</u>		
Opening balance	400.00	15,400.00
Less: Repaid	(400.00)	(15,000.00)
Balance outstanding	0.00	400.00