

REGISTERED CHARITY NUMBER: SC045554

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 05th April 2025
for
Islamic Centre Scotstoun

SA Accountants
Accountants & Tax Advisers
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Islamic Centre Scotstoun

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for the Year Ended 05th April 2025

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Islamic Centre Scotstoun

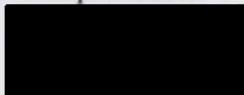
Report of the Trustees
for the Year Ended 05th April 2025

The trustees of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 05th April 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC045554

Principal Address



Trustees



Independent examiner



STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by constitution of Islamic Centre Scotstoun.

Objectives and Activities

Charitable purpose is further development of Religion classes for children, various activities carried out during month of Ramadhan and continued renovation of community facilities. Summary of the main activities in relation to these objectives are public lectures on community matters, groups discussion (English, Arabic & Urdu), daily and weekly prayers and charity, cultural event, social, moral, & spiritual development of community with an emphasis on young people.

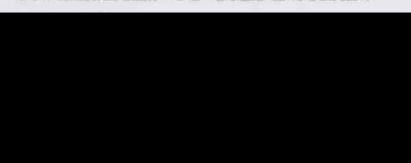
Achievements and performance

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

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 fraud and error.

ON BEHALF OF THE BOARD:



Date: 17/12/25.

Independent Examiner's Report to the Trustees of
Islamic Centre Scotstoun

I report on the accounts for the year ended 05th April 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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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 the independent examiner's report

My examination was carried out in accordance with the Regulation 11 of the Charity 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

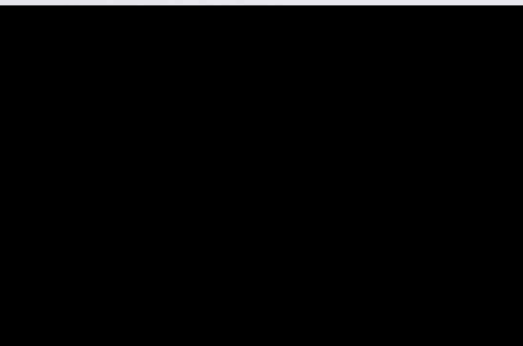
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- 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, comply with the 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: 17-12-25

Islamic Centre Scotstoun

Statement of Financial Activities
for the Year Ended 05th April 2025

	Unrestricted fund	Restricted fund	05.04.25 Total funds	05.04.24 Total funds
Not es	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income, Donations	173,589	-	173,589	151,944
Rental income	9,600	-	9,600	-
Incoming resources from charitable activities				
Charitable activity	-	-	-	-
Total incoming resources	183,189	-	183,189	151,944
RESOURCES EXPENDED				
Costs of generating funds				
Fundraising trading: cost of goods sold and other costs	-	-	-	-
Charitable activities				
Charitable activity	120,937	-	120,937	116,370
Governance costs	34,147	-	31,147	31,134
Total resources expended	155,084	-	155,084	147,504
NET INCOMING/(OUTGOING) RESOURCES	28,105	-	28,105	4,440
RECONCILIATION OF FUNDS				
Total funds brought forward	479,571	-	479,571	475,131
TOTAL FUNDS CARRIED FORWARD	507,676	-	507,676	479,571

The notes form part of these financial statements

Islamic Centre Scotstoun

Balance Sheet
At 05th April 2025

	Notes	Unrestricted fund £	Restricted fund £	05.04.25 Total funds £	05.04.24 Total funds £
FIXED ASSETS					
Tangible assets	4	-	-	-	-
Investment Property	5	498,284		498,284	498,284
CURRENT ASSETS					
Stocks		-	-	-	-
Cash at bank		<u>35,892</u>	<u>-</u>	<u>35,892</u>	<u>7,787</u>
		534,176	-	534,176	506,071
CREDITORS					
Amounts falling more than one year	6	-	-	-	-
Loan	6	<u>26,500</u>	<u>-</u>	<u>26,500</u>	<u>26,500</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>507,676</u>	<u>-</u>	<u>507,676</u>	<u>479,571</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>507,676</u>	<u>-</u>	<u>507,676</u>	<u>479,571</u>
NET ASSETS/(LIABILITIES)		<u><u>507,676</u></u>	<u><u>-</u></u>	<u><u>507,676</u></u>	<u><u>479,571</u></u>
FUNDS	7				
Unrestricted funds				507,676	479,571
Restricted funds				<u>-</u>	<u>-</u>
TOTAL FUNDS				<u><u>507,676</u></u>	<u><u>479,571</u></u>

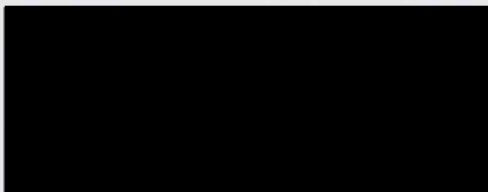
The notes form part of these financial statements

Islamic Centre Scotstoun

Balance Sheet - continued

At 05th April 2025

The financial statements were approved by the Board of Trustees on 17th December 2025 and were signed on its behalf by:



The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 05th April 2025

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

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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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):

	05.04.25	05.04.24
	£	£
Depreciation - owned assets	-	-

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 05th April 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 05th April 2025.

Islamic Centre Scotstoun
Notes to the Financial Statements - continued
for the Year Ended 05th April 2025

4. TANGIBLE FIXED ASSETS

	Fixture and fittings etc £
COST- ADDITION	
At 06 April 2024 – 05 April 2025	-
DEPRECIATION	
At 06 April 2024	-
Charge for year	-
At 05 th April 2025	-
NET BOOK VALUE	
At 05 th April 2025	-
At 05 th April 2024	-

5. FIXED ASSETS INVESTMENTS

Property (land & Building)	£ 498,284
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6. CREDITORS: AMOUNTS FALLING DUE WITHIN & MORE THAN ONE YEAR

Loan (Qarz-e-Hasna)	£ 26,500
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7. MOVEMENT IN FUNDS

	At 05.04.24 £	Net movement in funds £	At 05.04.25 £
Unrestricted funds			
General fund	479,571	28,105	507,676
Restricted funds			
Restricted	-	-	-
TOTAL FUNDS	<u>479,571</u>	<u>28,105</u>	<u>507,676</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	183,189	155,084	28,105
Restricted funds			
Restricted	-	-	-
TOTAL FUNDS	<u>183,189</u>	<u>155,084</u>	<u>28,105</u>

Islamic Centre Scotstoun

Detailed Statement of Financial Activities
for the Year Ended 05th April 2025

	05.04.25	05.04.24 £
INCOMING RESOURCES		
Voluntary income		
Grants, charity & donations	173,589	151,944
Rental Income	9,600	
Incoming resources from charitable activities		
Income from Charitable Activities	-	-
Sundries receipts	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Total incoming resources	183,189	151,944
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Opening stock	-	-
Purchases	-	-
Plant and machinery	-	-
Closing stock	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Charitable activities		
Light and heat	56	12,049
Rates & water	-	-
Hire & Leasing	3,840	3,840
Web Development & mgt	-	-
Events & food	15,248	18,469
Professional fee & teaching	<u>101,793</u>	<u>82,012</u>
	120,937	116,370
Governance costs		
Wages & PAYE/NIL	-	-
Rates & water	274	-
Printing, Stationery, Book & Education materials	10,480	4,538
Loan paid (Qarz-E-Hasna)	-	-
Rent	10,600	-
Telephone & Internet	1,144	1,256
Consultancy fee	-	2,000
Building Insurance	-	878
Accountancy fee	-	367
Legal fees	-	-
Cleaning & sundries	-	1,451
Repairs & maintenance	10,947	20,044
Bank & Merchant Charges	<u>702</u>	<u>600</u>
	34,147	31,134
Total resources expended	155,084	147,504

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 05th April 2025

	05.04.25	05.04.24
	£	£
	<hr/>	<hr/>
Net (expenditure/Deficit) / income	28,105	4,440
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