

Al-Farooq Education and Community Centre

Scotland · Charity number SC047177

Details

Known as	AFECC
Status	Active
Legal form	Unincorporated association
Registered	2017-02-14
Register	View on the OSCR register

Contact

Address 32-38 Dixon Avenue
Glasgow
G42 8EJ

Website www.afecc.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of religion', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: Al-Farooq Education and Community Centre (AFECC) in Glasgow serves a diverse community by providing inclusive support, education, and spiritual growth. It operates a food bank distributing over 14,000 parcels annually to combat food insecurity, partners with schools, and engages in global humanitarian aid like disaster relief and clean water projects. AFECC promotes environmental care through local clean-up initiatives and cycle racks. Its education programmes include Qur'anic classes, women's Islamic diplomas, and early childhood support groups. Daily prayers, Ramadan events, and family gatherings nurture faith and community bonds. AFECC also fosters intercultural understanding via tours and exhibitions. Recent building refurbishments aim to expand its community services.

Beneficiaries: 'People with a particular ethnic or racial origin', 'No specific group, or for the benefit of the community'

Objectives: AFECC will work in partnership with all relevant stakeholders in pursuance of its charitable aims as summarised below: 1. To promote and advance the religious education of Muslims according to the Ahle Hadees school of thought 2. The promotion and advancement of education through the provision of information. education. training. capacity building/leadership and mentoring programmes 3. The prevention/ relief of poverty and the advancement of health through the provision of a food bank. information/sign posting service and sporting initiatives 4. The provision of recreational facilities in the form of a community centre/hall

which will be used to deliver a range of classes and activities for the benefit of the community. 5. Any other purpose that may reasonably be regarded as analogous to any of the preceding purposes

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£837,399	£456,727	-	6
2024-02-28	£667,335	£363,187	-	5
2023-02-28	£593,665	£351,248	-	5
2022-02-28	£359,072	£185,380	-	5
2021-02-28	£161,914	£129,156	-	4

Al-Farooq Education and Community Centre

Scotland - Charity number SC047177

Accounts

CHARITY REGISTRATION NUMBER: SC047177

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Financial Statements

28 February 2025

SALEEMI ASSOCIATES

Chartered accountants & statutory auditor
Registered Auditors
792 Wickham Road
Croydon CR0 8EA

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Financial Statements

Year ended 28 February 2025

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AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Trustees' Annual Report

Year ended 28 February 2025

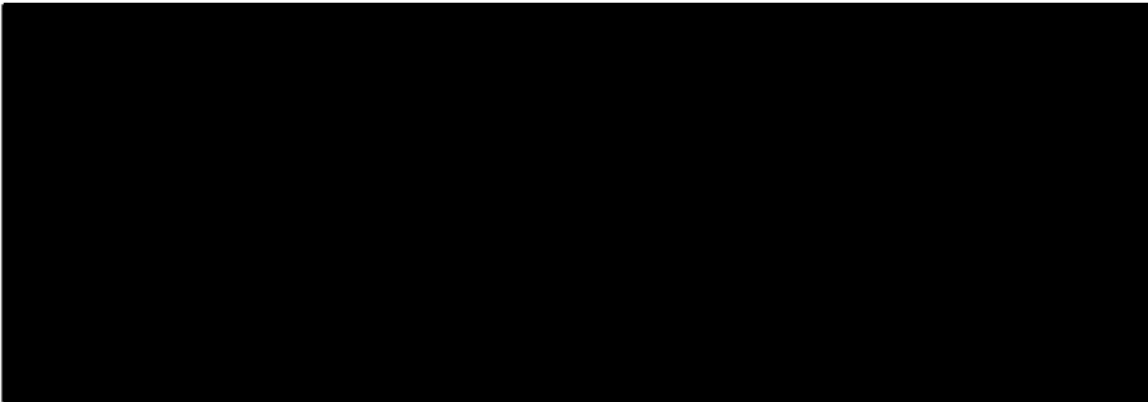
The trustees present their report and the financial statements of the charity for the year ended 28 February 2025.

Chair's report

Reference and administrative details

Registered charity name AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Charity registration number SC047177



Auditor

Saleemi Associates
Chartered accountants & statutory auditor
Registered Auditors
792 Wickham Road
Croydon CR0 8EA

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Trustees' Annual Report *(continued)*

Year ended 28 February 2025

Structure, governance and management

The trustees present their report with the financial statements of the charity for the year ended 28 February 2025. The trustees have adopted the provisions of 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 2019).

Located in the south of Glasgow, Scotland, Al-Farooq Education and Community Centre (AFECC) is home to a diverse community. AFECC, we have two main objectives:

- To establish our organisation as a leading, inclusive, and inspiring centre for the entire community, providing education and motivation;
- And to encourage individuals to actively seek and experience the joy and fulfilment that comes from deepening their faith.

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

AFECC Statement

Over the past year, we have been deeply grateful for the unwavering dedication and support shown by our community. Even as we navigated the ongoing works of the buildings purchased in Ardrossan, Ayr and Daisy Street Community Halls, our collective efforts ensured that AFECC remained a lively centre for spiritual, educational, and social engagement regardless of our struggles financially and low number of staff.

This year, we made notable progress across several areas. In our office structures we added several new staff to help accommodate for the new buildings and increased more efficiency in the services we provide. We also made improvements in our educational offerings which continued to flourish, with strong participation in our Qur'anic studies, Arabic classes and higher diploma classes in various sciences.

Furthermore, we expanded our reach by investing in a new property in Ayr, allowing us to continue extending our services to a community that was deprived of faith gatherings and prayer. We also continued to do the building works so we may have them up and running as soon as possible to cater to the needs of the local community.

The Prophet (peace be upon him) is reported to have said: "The best of people are those who are most beneficial to others." -Tabarani

This Hadith emphasises the value of helping and supporting others, reminding us that true success and virtue are measured by the positive difference we make in the lives of those around us.

None of these accomplishments would have been possible without Allah's guidance and the dedicated support of our community. We sincerely thank our donors, volunteers, and staff, whose commitment has ensured that Al Farooq Education & Community Centre continues to be a cornerstone for the community all around Scotland. As we look ahead to the coming year, we are eager to build on our

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Trustees' Annual Report *(continued)*

Year ended 28 February 2025

achievements and structure to further develop as an organisation. Our commitment to meeting the spiritual, educational, and social needs of our community remains strong, and we look forward to working together to keep Al Farooq Education & Community Centre a source of inspiration and hope for everyone.

Achievements and performance

Social Welfare Activities

AFECC Food Bank

AFECC's food bank, located at 32-38 Dixon Avenue, provides daily food parcels to the local community. Operating from Monday to Saturday throughout the year, the food bank supports 45-55 people each day with essential groceries and freshly prepared meals. For more than ten years, AFECC has been a lifeline for individuals and families struggling to afford basic necessities amid rising living costs. The organisation also works closely with several local businesses to extend its reach and assist those in need.

To meet increasing demands, AFECC has continued to expand its operations by introducing additional drivers who collect and deliver supplies to the food bank and other charities. This initiative has enabled AFECC to grow its services year on year, distributing over 15,000 food parcels annually. AFECC remains dedicated to addressing community needs and building partnerships to ensure that essential food supplies are available to those who need them most.

Humanitarian Appeal

AFECC has consistently supported humanitarian initiatives worldwide, offering assistance to those with the greatest need. Most recently, AFECC responded to the humanitarian crisis affecting the oppressed people in Palestine by partnering with Human Appeal and helping to distribute over 1,000 hot meals to 176 Palestinian families. Moreover, AFECC has continued its efforts to support humanitarian causes globally by organising and participating in fundraising dinners. The organisation has also invited numerous speakers to share their personal experiences of facing global disasters during these events, helping to engage and inspire attendees.

Water Hand Pump Project

As highlighted in previous annual reports, AFECC has continued its partnership with the Help Foundation to provide access to clean water in remote villages across Pakistan by installing water hand pumps. This ongoing initiative aims to ensure that communities have reliable, safe, and easily accessible water sources. To date, more than 1000 families have benefited from this project. Additionally, AFECC representatives have visited these sites to oversee the installation process, ensuring transparency and accountability for our donors.

AFECC Partnership with Glasgow City Council

Following on with our work from Glasgow City Council as reported in the last year's annual report, AFECC continues to work in collaboration with Glasgow City Council. AFECC remains a community hub involved in the "Keeping the Neighbourhood Clean" initiative where participants are able to borrow litter-picking equipment, helping to maintain a safe and hygienic environment for the whole community in the Southside of Glasgow.

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Trustees' Annual Report *(continued)*

Year ended 28 February 2025

Community Building Projects

AFECC Community Litter Picking

AFECC has continued to champion its community litter-picking initiative, actively engaging both students and local residents. The Community Litter Picking team meets every Sunday to help keep the Govanhill area clean. These efforts have significantly improved the cleanliness and hygiene of the neighbourhood, creating a safer environment for all. We believe that raising awareness about environmental issues is essential, as education encourages residents to be more mindful of their surroundings.

Our commitment to community service remains strong, and we intend to continue these activities in the years to come. For the Muslim community, cleanliness is of great importance, symbolising half of one's faith. This initiative perfectly aligns with AFECC's mission to care for the environment and foster a sense of responsibility within the community.

AFECC Spring Clean

AFECC partnered with Greater Govanhill CIC, the housing association, and Surfers Against Sewage to take part in a spring-cleaning event. During this initiative, community members came together to help clean and enhance the local area, fostering a healthy, safe, and inclusive environment for everyone.

AFECC Govan Community Fire Station Visit

AFECC partnered with Govan community fire station to take part in a community consultation which would help shape the future services of the Fire & Rescue operations. We went with a few representatives from AFECC to the fire station and were intrigued by the services that our firemen provide, and how much care and diligence is taken for the safety of our community. We extend our appreciation and gratitude to such services and hope we can further such initiatives in the future.

AFECC Umrah and Hajj Initiative

AFECC launched a community programme aimed at encouraging local Muslims to become more actively involved in their pilgrimage duty. As part of this initiative, seminars were held to help community members gain a better understanding of religious pilgrimages. These talks covered topics such as the procedures involved, their significance, and common misconceptions. Many participants have expressed a strong interest in these activities and are eager to take part in future events. We hope in the near future that we would be able to provide a permanent service of pilgrimage to our local community in Glasgow.

Monthly Community Reminders

At AFECC we believe engaging with our community is one of the core values. We continue to host monthly community reminders as we feel this is an effective platform in uniting with our community. These events continue to serve as a way of welcoming members of our congregation along with the wider community, both Muslims and Non-Muslims. Our goals are to maintain a culture of openness and unity for all who wish to participate.

Guest speakers not only delivered talks in the evenings but also engaged with students during the day through workshops, further enhancing their positive impact they have on our students and their educational journey. Each gathering concluded with a shared meal, helping to deepen connections among participants.

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Trustees' Annual Report *(continued)*

Year ended 28 February 2025

Public Tours & Exhibitions

To help strengthen community relationships and being open to all, AFECC always strives to engage with schools and members of the public. As such AFECC remains open to conducting public tours and exhibitions to experience Islamic culture first-hand and to gain an understanding of our activities and services we provide, further deepening their understanding of the faith and ask any questions they may have. We remain committed to continuing these activities and aspire to play a leading role in promoting diversity and strengthening long term relationships.

Educational Activities

Evening School

AFECC offers a variety of educational programmes, primarily held in the evenings from Monday to Friday between 4:30pm and 7:30pm with supplementary classes held on the weekend. These programmes are designed to provide children and young adults with high- quality religious and cultural education, including Qur'anic studies, Islamic studies, languages, and Islamic theology. The overarching aim is to nurture and inspire young people, helping them to become responsible citizens and contribute to a brighter future. Due to the growing size, demand and number of classes of this has seen an increase in teaching staff. This is to ensure that students have sufficient one-to-one time with their teachers, and their learning reaches their full potential.

Additionally, due to the succession of AFECC's Islamic Diploma for women AFECC has introduced a second class, which will help addresses contemporary challenges by exploring topics relevant to their everyday lives and experiences.

AFECC Summer Courses

In succession to the previous year, AFECC utilised its existing resources to create a compressed summer course, providing additional opportunities for local participants, particularly students, to engage. This provided opportunities for current and previous students to transition into roles in which they can share what they have learned with others.

Mothers & Toddlers (Pure Wee Souls)

The mother & toddlers group remains a service that AFECC prides itself on providing. This has continued to prove to be very popular with providing a supportive space for mothers to connect whilst toddlers engage in safe and fun activities. We remain aware of the reality in which mothers can feel isolated and alone. AFECC remains committed to creating an environment that fosters connections and brings people together. Activities include free play, circle time, arts and crafts, storytelling, games, and snack time, offering a well-balanced mix of fun and learning. Regular outings also give toddlers the opportunity to enjoy new experiences beyond their usual environment.

AFECC Police Scotland Visit

AFECC was delighted to welcome representatives from Police Scotland, where they engaged with the young children of our Madrasah evening school. The officers led important discussions on the realities of gang culture and knife crime, highlighting the risks these issues pose within our community. They also emphasised practical ways to stay safe and make responsible choices. Our students greatly benefitted from the session. We are grateful for Police Scotland's ongoing commitment to safeguarding young people and look forward to continuing such Meaningful collaborations in the future.

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Trustees' Annual Report *(continued)*

Year ended 28 February 2025

General Religious Activities

Daily Prayer and Friday sermon

AFECC welcomes our congregation for the five obligatory daily prayers, as well as the Friday congregational prayer, enabling the community to fulfil an essential aspect of their Islamic faith. These regular gatherings support spiritual well-being and reflection. Additionally, the weekly Friday sermon offers valuable reminders and helps to strengthen unity within the community.

Ramadan / Eid ul Fitr & Al Adha

During the holy month of Ramadan, which began in March, AFECC experienced its busiest period of the year. Throughout this time, Muslims fast from dawn until sunset, and several hundred people took part in AFECC's programmes, including Iftar (the meal to break the fast), Suhoor (the pre-dawn meal), Itikaaf (a spiritual retreat during the last ten days), and the Night Prayer.

AFECC continued to unite the community by providing Iftar meals for everyone, fostering a strong sense of togetherness. Additionally, Islamic educational initiatives were expanded during the final ten days of Ramadan, offering more people the chance to engage in learning and spiritual development.

Building Works

Purchase of Ayr Building

Near the end of 2024, AFECC purchased a new building in Ayr (South Ayrshire) to help a deprived Muslim community to help further serve the community in its religious obligations.

Essential works was promptly completed, followed by internal renovation to prepare the space for the local community for religious practices and community gatherings. We managed to prepare and have ready two dedicated ablution areas and communal areas with a dedicated office space. Thanks to dedicated efforts of the multiple teams involved - and the blessings of Allah - the main hall was finished in time to welcome the community for Ramadan, allowing everyone to gather and take part in the festive activities throughout the holy month for the first time ever.

Update of Ardrossan Building

As previously mentioned, refurbishment works began as soon as the purchase of the Ardrossan building was finalised. Following the completion of the roofing works, essential stonework repairs commenced, with particular focus on restoring the stone surfaces and repointing the mortar to ensure the building remains weatherproof. Once the stonework's were underway, demolition works began as the next phase and were completed successfully. Currently, the project has moved on to sampling and decorative plasterworks, which represent the next significant stage of the refurbishment. We completed the removal of all windows so we may prepare them to be newly installed. With much hard work we cleared out the internal building and placed new foundations and foundation pads for the lower floor, upper floor and has been made ready for the steelworks to be installed. We are hopeful that after much essential work now being completed, we are on our way in putting together the building for that which it was intended for. Regardless we continued our services of providing prayer space and community gatherings from a local church and hall.

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Trustees' Annual Report *(continued)*

Year ended 28 February 2025

Update of Daisy Street Community Hall

Following a thorough survey, essential repairs to the roof were identified as the main priority in refurbishing the Daisy Street Community halls. Necessary roof works were carried out and successfully completed, ensuring most parts of the building were weatherproof and secure. In addition, extensive stonework was undertaken to further strengthen the structure and prepare it for the next phase of refurbishment. In our next phase of works, we decided to focus our attention on the main events hall making sure that the floors integrity is checked and was repaired allowing us to also insulate that area. We were able to place in gas, water and electrical services throughout this area of the building. We moved on in removing all loose plasterwork, insulating the walls and then preparing them for skimming and plaster. We have come to a point where the events halls area, the kitchen and the toilets associated are ready for its final stage of paint and decoration.

We are now focused on developing the communal coffee area, reception, offices and the mortuary. Works are underway in checking and remedying any essential works. We are hopeful that by the end of next year we will be able to open up two thirds of the building apart from the main church hall.

We would like the works to progress more rapidly, but much depends on our fundraising efforts and the donations we receive over time. We remain hopeful, with Allah's guidance and the support of our local communities, that we will achieve our goals in the year ahead.

Financial review

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 4 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at least this level throughout the year.

Future Financial Commitments

The trustees have reviewed AFEC's long-term operational needs and identified several major expenditures anticipated over the coming years. These include planned building renovations, essential facility upgrades and potential improvements necessary to maintain safety, accessibility and service quality. Preliminary estimates indicate that these projects will require a significant financial commitment and the Trustees will continue to refine future costs as plans develop. Trustees will ensure that appropriate budgeting, fundraising and reserve management strategies are in place to support these future investments while safeguarding AFEC's financial stability.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the 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 incoming resources and application of resources, of the charity for that period.

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Trustees' Annual Report *(continued)*

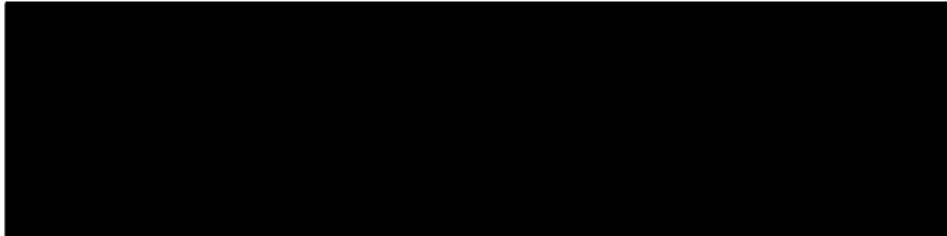
Year ended 28 February 2025

In preparing these 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustees Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, and the provisions of the Trust Deed. They 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.

The trustees' annual report was approved on 28/11/25 and signed on behalf of the board of trustees by:



AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Independent Auditor's Report to the Members of AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Year ended 28 February 2025

Opinion

We have audited the financial statements of AL-FAROOQ EDUCATION AND COMMUNITY CENTRE (the 'charity') for the year ended 28 February 2025 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 28 February 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other matters

At 28 February 2025, the charity's unrestricted reserves totalled £49,780, which is below the minimum level set by the reserves policy of four months' operating expenditure (£90,000 for the year). We also note that the charity is making substantial investments in the development of three sites, increasing the risk of dependence on restricted income. We have recommended that the trustees adopt a more prudent approach to expenditure and undertake a review of the reserves policy to ensure it remains appropriate and robust.

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Independent Auditor's Report to the Members of AL-FAROOQ EDUCATION AND COMMUNITY CENTRE (continued)

Year ended 28 February 2025

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Independent Auditor's Report to the Members of AL-FAROOQ EDUCATION AND COMMUNITY CENTRE *(continued)*

Year ended 28 February 2025

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which- the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements.

The laws and regulations we considered in this context were the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended) and the Charities SORP (FRS 102), UK tax legislation, pensions legislation, Anti Money Laundering regulation, General Data Protection Regulation (GDPR), Anti-fraud, bribery and corruption legislation, Taxation legislation, Employment legislation and health and safety regulation. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity to operate or to avoid a material penalty. We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principle risks were related to manual journal entries to manipulate financial performance, management bias through judgments and assumptions is significant accounting estimates, in particular in relation to the use of restricted funds, and significant one-off or unusual transactions.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to an enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of donation and collection, recognition of capital expenditure and the override of controls by management.

Our audit procedures to respond to these risks included enquiries of management, including senior management and internal accountants about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, detailed reviews of a sample of income and capital expenditure and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Independent Auditor's Report to the Members of AL-FAROOQ EDUCATION AND COMMUNITY CENTRE *(continued)*

Year ended 28 February 2025

transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE


Independent Auditor's Report to the Members of AL-FAROOQ EDUCATION AND COMMUNITY CENTRE *(continued)*

Year ended 28 February 2025

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.


Saleemi Associates (Statutory Auditor)
Chartered accountants & statutory auditor
Registered Auditors
792 Wickham Road
Croydon CR0 8EA

Date: 28/11/25

Saleemi Associates is eligible to act as auditor in terms of section 1212 of the Companies Act 2006.

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Statement of Financial Activities

Year ended 28 February 2025

	Note	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	4	511,388	326,011	837,399	667,335
Total income		<u>511,388</u>	<u>326,011</u>	<u>837,399</u>	<u>667,335</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	3,948	–	3,948	12,638
Expenditure on charitable activities	6,7	237,495	215,284	452,779	350,549
Total expenditure		<u>241,443</u>	<u>215,284</u>	<u>456,727</u>	<u>363,187</u>
Net income		<u>269,945</u>	<u>110,727</u>	<u>380,672</u>	<u>304,148</u>
Transfers between funds		(273,484)	273,484	–	–
Net movement in funds		<u>(3,539)</u>	<u>384,211</u>	<u>380,672</u>	<u>304,148</u>
Reconciliation of funds					
Total funds brought forward		53,319	849,218	902,537	598,388
Total funds carried forward		<u>49,780</u>	<u>1,233,429</u>	<u>1,283,209</u>	<u>902,537</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 17 to 24 form part of these financial statements.

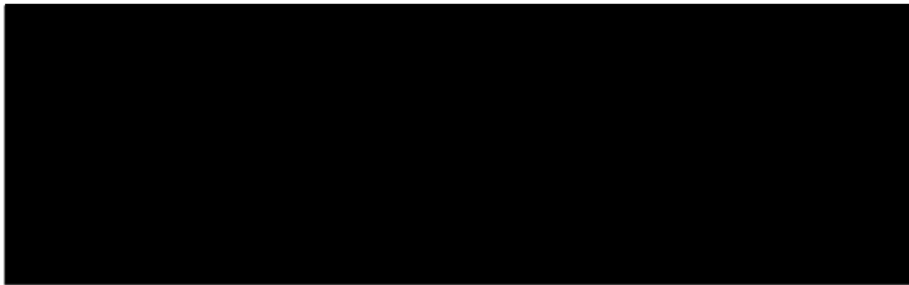
AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Statement of Financial Position

28 February 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	12	1,350,675	957,405
Current assets			
Debtors	13	12,632	32,007
Cash at bank and in hand		69,241	89,800
		81,873	121,807
Creditors: amounts falling due within one year	14	55,802	119,975
Net current assets		26,071	1,832
Total assets less current liabilities		1,376,746	959,237
Creditors: amounts falling due after more than one year	15	93,537	56,700
Net assets		1,283,209	902,537
Funds of the charity			
Restricted funds		1,233,429	849,218
Unrestricted funds		49,780	53,320
Total charity funds	16	1,283,209	902,538

These financial statements were approved by the board of trustees and authorised for issue on 28/11/25, and are signed on behalf of the board by:



The notes on pages 17 to 24 form part of these financial statements.

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Statement of Cash Flows

Year ended 28 February 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	380,672	304,148
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	14,063	8,194
Bank charge	3,834	1,264
Accrued income	(530)	(16,645)
<i>Changes in:</i>		
Trade and other debtors	19,375	(9,089)
Trade and other creditors	(63,643)	85,410
Cash generated from operations	353,771	373,282
Bank charge	(3,834)	(1,264)
Net cash from operating activities	349,937	372,018
Cash flows from investing activities		
Purchase of tangible assets	(407,333)	(462,465)
Net cash used in investing activities	(407,333)	(462,465)
Cash flows from financing activities		
Proceeds from borrowings	36,837	46,350
Net cash from financing activities	36,837	46,350
Net decrease in cash and cash equivalents	(20,559)	(44,097)
Cash and cash equivalents at beginning of year	89,800	133,896
Cash and cash equivalents at end of year	69,241	89,800

The notes on pages 17 to 24 form part of these financial statements.

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Notes to the Financial Statements

Year ended 28 February 2025

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 32-38 Dixon Avenue, Crosshill, Glasgow, G42 8EJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	10% reducing balance
Motor vehicles	-	33% reducing balance
Equipment	-	30% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

3. Accounting policies *(continued)*

Financial Instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	435,884	326,011	761,895
Gift Aid	75,504	-	75,504
	<u>511,388</u>	<u>326,011</u>	<u>837,399</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	256,458	367,076	623,534
Gift Aid	43,801	-	43,801
	<u>300,259</u>	<u>367,076</u>	<u>667,335</u>

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

5. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies	3,948	3,948	12,638	12,638

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activities	203,303	215,116	418,419
Support costs	34,192	168	34,360
	<u>237,495</u>	<u>215,284</u>	<u>452,779</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	188,761	147,129	335,892
Support costs	10,163	4,495	14,657
	<u>198,924</u>	<u>151,624</u>	<u>350,549</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	418,419	4,446	422,865	337,255
Governance costs	—	29,914	29,914	13,294
	<u>418,419</u>	<u>34,360</u>	<u>452,779</u>	<u>350,549</u>

8. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>14,063</u>	<u>8,194</u>

9. Auditors remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	<u>2,200</u>	<u>2,200</u>

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	63,835	27,318
Social security costs	10	-
	<u>63,845</u>	<u>27,318</u>

The average head count of employees during the year was 6 (2024: 5).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Freehold property £	Plant and machinery £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 March 2024	934,233	19,911	22,680	-	976,824
Additions	377,516	1,560	8,000	20,257	407,333
At 28 February 2025	<u>1,311,749</u>	<u>21,471</u>	<u>30,680</u>	<u>20,257</u>	<u>1,384,157</u>
Depreciation					
At 1 March 2024	-	9,336	10,083	-	19,419
Charge for the year	-	1,213	6,798	6,052	14,063
At 28 February 2025	<u>-</u>	<u>10,549</u>	<u>16,881</u>	<u>6,052</u>	<u>33,482</u>
Carrying amount					
At 28 February 2025	<u>1,311,749</u>	<u>10,922</u>	<u>13,799</u>	<u>14,205</u>	<u>1,350,675</u>
At 29 February 2024	<u>934,233</u>	<u>10,575</u>	<u>12,597</u>	<u>-</u>	<u>957,405</u>

13. Debtors

	2025	2024
	£	£
Trade debtors-Gift aid receivable	<u>12,632</u>	<u>32,007</u>

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Qarz-e-hasana	6,000	6,000
Trade creditors	12,304	90,088
Accruals and deferred income	12,470	13,000
Social security and other taxes	21,891	11,175
Other creditors	3,137	(288)
	<u>55,802</u>	<u>119,975</u>

15. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Qarz-e-hasana	<u>93,537</u>	<u>56,700</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 March 2024	Income £	Expenditure £	Transfers £	At 28 February 2025
General funds	£ 53,319	£ 511,388	£ (241,443)	£ (273,484)	£ 49,780

	At 1 March 2023	Income £	Expenditure £	Transfers £	At 29 February 2024
General funds	£ 72,786	£ 300,259	£ (211,562)	£ (108,163)	£ 53,320

Restricted funds

	At 1 March 2024	Income £	Expenditure £	Transfers £	At 28 February 2025
Restricted Fund	£ 849,218	£ 326,011	£ (215,284)	£ 273,484	£ 1,233,429

	At 1 March 2023	Income £	Expenditure £	Transfers £	At 29 February 2024
Restricted Fund	£ 525,602	£ 367,076	£ (151,624)	£ 108,164	£ 849,218

AL-FAROOQ EDUCATION AND COMMUNITY CENTRE

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	38,926	1,311,749	1,350,675
Current assets	60,656	21,217	81,873
Creditors less than 1 year	(49,802)	(6,000)	(55,802)
Creditors greater than 1 year	-	(93,537)	(93,537)
Net assets	49,780	1,233,429	1,283,209

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	23,172	934,233	957,405
Current assets	59,932	61,875	121,807
Creditors less than 1 year	(29,784)	(90,190)	(119,974)
Creditors greater than 1 year	-	(56,700)	(56,700)
Net assets	53,320	849,218	902,538

18. Analysis of changes in net debt

	At 1 Mar 2024 £	Cash flows £	At 28 Feb 2025 £
Cash at bank and in hand	89,800	(20,559)	69,241
Debt due within one year	(8,000)	-	(6,000)
Debt due after one year	(56,700)	(36,837)	(93,537)
	27,100	(57,396)	(30,296)

19. Related parties

The charity Al-Farooq Education and Community Centre (AF ECC) occupies the property located at 34-38 Dixon Avenue, Glasgow, G42 8EJ. The building is legally owned by The Markazi Jamiat Ahl-Hadith Great Britain, a separate Trust. The two entities share common trustees and are therefore treated as related parties for the purposes of the Charities SORP (FRS 102). The premises are made available to AF ECC free of charge, and no rent or licence fee is paid. The charity is responsible only for the regular maintenance, day-to-day running costs and minor repairs associated with its occupation of the building. As the charity does not have ownership or control of the property, it is not recognised as an asset in the charity's balance sheet. The provision of the premises has been treated as a related-party transaction. No amounts were due to or from The Markazi Jamiat Ahl-Hadith Great Britain at the year end.