

REGISTERED COMPANY NUMBER: CS003174 (Scotland)
REGISTERED CHARITY NUMBER: SC048009

Trustees' Report and
Financial Statements for the Year Ended 31 December 2024
for
Aberdeen Mosque and Islamic Centre

TC Group
1st Floor Spitalfields House
Stirling Way
Borehamwood
WD6 2FX

Aberdeen Mosque and Islamic Centre

Contents of the Financial Statements
for the Year Ended 31 December 2024

	Page
Trustees' Report	1 to 9
Report of the Independent Auditors	10 to 13
Statement of Financial Activities	14
Statement of Financial Position	15 to 16
Statement of Cash Flows	17
Notes to the Statement of Cash Flows	18
Notes to the Financial Statements	19 to 26
Detailed Statement of Financial Activities	27 to 28

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

ABERDEEN MOSQUE AND ISLAMIC CENTRE, SCIO, incorporated under the Charities and Investment (Scotland) Act 2005 (as amended) (Registered Charity Number SC048009) and having its Registered Office at AMIC Central Mosque & Community Centre, Frederick Street, Aberdeen, AB24 5HY and is governed by the AMIC SCIO Constitution.

Operational Establishments

The Charity operates out of two facilities within Aberdeen:-

- 1) AMIC Central Mosque and Community Centre - Frederick Street, Aberdeen, AB24 5HY (Head Office)
- 2) AMIC Spital Mosque - 164-166 Spital, Aberdeen, AB24 3DH (Original and University Site)

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together as a body twice a month and are responsible for the strategic vision and all decisions taken in relation to running the Mosque and the community facilities and the activities provided by the charity. To assist in the smooth running of the charity the trustees have set up a number of sub-committees that help them oversee certain aspects of the charity's work. These Sub-committees meet as and when required to ensure specific events, programs and projects are planned delivered to the community. The Sub-committees consist of a mix of staff, volunteers and trustees.

OBJECTIVES AND ACTIVITIES

Our aims

The objects of the charity are set out in the charity's constitution and are summarised as follows:-

The advancement of the religion of Islam and furtherance of this by:

- 4.1 Arranging and holding congregational prayers and Islamic religious activities at appropriate times;
- 4.2 Providing religious education;
- 4.3 Providing support for activities arising from the Quran and Sunnah traditionally called the Sunni doctrine;
- 4.4 Promoting any charitable purpose for the benefit of members of the Muslim community who are in need;
- 4.5 Promoting good and harmonious relations between the Aberdeen Muslim community and other communities in the North East of Scotland;
- 4.6 Promoting unity and joint action amongst the Muslims;
- 4.7 Conducting social, cultural, and religious activities in the best manner possible with in accordance with Islam;
- 4.8 Providing knowledge of Islam according to Sunni Islamic doctrines for the four known school of thoughts (MAZAAIB) i.e. Hanafi, Maliki, Shafii, Hambali;
- 4.9 Contributing to the local community by promoting and participating in projects related to areas of social concern;
- 4.10 Providing religious services to members of the Muslim community relating to Islamic marriages, births, deaths, and burials in accordance with Islamic teachings and Scots law.

Our objectives

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims.

Our dual aims remain to provide a facility where Muslims can worship and to provide a community facility for locals and ethnic minorities residing in Aberdeen and Aberdeenshire. Our long-term ambition is to build the self-confidence of Aberdeen's Muslims in their faith, and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.

Strategies

Aberdeen Mosque and Islamic Centre

Trustees' Report for the Year Ended 31 December 2024

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. We are also fortunate to have excellent facilities for children and women who want to pray and meet other community members at the Mosque. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives, food initiatives, and seminars are widely advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and supported by donations or grant funding. Where a charge is made, concessions are made for those who are in need of support.

Use of volunteers

Volunteers are an important resource in both our faith and community work. Volunteers are involved in most of our faith and community activities. All our trustees also give of their time freely. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others. All those volunteers and staff working with projects involving children or other vulnerable groups are checked under the Disclosure Scotland initiative.

ACTIVITIES AND ACHIEVEMENTS

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community of Aberdeen and Aberdeenshire.

Religious activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

- Daily prayers which were conducted again led by our Imam at AMIC as well as Friday sermons
- Taraweeh and Eid prayers.
- Funeral services led by the Imam and the funeral team
- Nikkah and marriage ceremony services
- Islamic Halaqas
- Islamic Talks throughout the year by our Imams and other external speakers
- Offered the Qurbani Program at AMIC
- Sisters Quran Tajweed Classes and Mental Health Classes
- New Muslim sessions and weekly meetings
- Imam provides Islamic advice to families and individual enquiries on a regular basis.

Community activities

Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. A wide variety of activities are organised and take place from our community centre and the mosque.

Aberdeen Mosque and Islamic Centre

Trustees' Report

for the Year Ended 31 December 2024

We would like to highlight some of the social and outreach events held over the year organised by the trustees and volunteers :-

- Daily Iftars at Central Mosque as well as on other important fasting sunnah days
- Eid Celebrations
- Eid Bazaar and Ladies Events
- Community update events
- Men's Judo Classes
- AMIC Cup Football for Youth
- Weekday Mother and Toddler Group
- Qurbani and Food Bank distribution with Islamic Relief
- School Visits and Outreach visits from Aberdeen and Aberdeenshire at the Aberdeen Central Mosque
- Open days for Aberdeen Doors Open Day and also Visit My Mosque day
- Dawah Training Events
- First aid training for community; and
- ladies fitness and stretching classes
- Student circles for boys and girls

Children's and Youth Activities

We have managed with the help of the Trustees, staff and volunteers to hold a wide range of activities for kids over the year including: -

- Weekly Judo Sessions
- Weekly Taekwondo Sessions
- Quran Competition
- Ramadan Quiz
- Summer Kids Holiday Programmes
- Football sessions - for boys weekly over the school year together with AMIC and the Well Foundation
- Day trips and events for the youth
- Winter kids activity days
- Weekly youth halaqa sessions for boys and girls for 12 years plus; and
- Young Muslims boys summer camp at Cullen.

EDUCATION

Under the AMIC facilities, there are currently three Islamic education programmes.

1. AMIC Weekday Evening Madrassah Classes

This programme is directly under the AMIC umbrella and it runs on weekday evenings Monday to Thursday during the school term time.

2. Al Noor School

Aberdeen Mosque and Islamic Centre

Trustees' Report for the Year Ended 31 December 2024

This weekend school programme runs over the weekend on Saturday and Sunday mornings and is independently run from AMIC administration. It does however have to abide by the AMIC education governance policy and adhere to AMIC values and principles, to give clarity on expectations, responsibilities and accountability.

3. Libyan School

This weekend school programme takes place on Saturdays and delivers the Libyan national curriculum, primarily for children from Libyan backgrounds. Although it is independently managed and not directly administered by AMIC, it is also required to comply with the AMIC education governance policy and uphold AMIC's values and principles, ensuring consistency in expectations, responsibilities, and accountability.

FINANCIAL REVIEW

Principal funding sources

The charity's main source of income is donations.

The collection and distribution of Zakat was of great benefit to those in poverty or need overseas.

The accounts are as per attached accounts report for the year 1 January 2024 to 31 December 2024

Investment policy and objectives

The charity owns two residential properties at the Spital Mosque site – the rental income from these properties help the running and operational costs of the charity.

OVERVIEW OF YEAR AND FUTURE PLANS

Overview of the year

AMIC continues to operate both the Spital site and the Central Mosque at Frederick Street. The Central Mosque has been used to deliver enhanced services to the community in addition to daily prayers, while the Spital site has continued to serve primarily students and residents with daily prayers and the Friday Jummah prayer.

This year, we have seen significant growth in our programmes and activities at Frederick Street. Our madrassah numbers have increased due to the larger capacity available at the new facility, and we have been able to deliver a wider range of activities. We have focused on the delivery of core religious services and education, helping to further establish and grow the congregation at the new site.

Various events and programmes have been held with guest speakers and charities throughout the year, which have been warmly welcomed by the community. At the Central Mosque and Community Centre, we introduced and expanded a variety of initiatives for youth and children, including religious education, youth clubs, sports programmes, and arts and crafts sessions. These activities have been designed to strengthen the connection of younger generations with the mosque.

Aberdeen Mosque and Islamic Centre

Trustees' Report for the Year Ended 31 December 2024

A key highlight of the year was winning the Beacon Mosque Award for Best Youth Service in October 2024, a recognition of the effort and dedication invested into building strong, positive, and engaging youth programmes. This has been a milestone achievement for AMIC and reflects the importance we place on our younger community members.

We also expanded our educational offering by launching the Sanatayn course for older children, as well as welcoming the Libyan School, which delivers the Libyan national curriculum, to run from AMIC on Saturdays after having been established elsewhere in Aberdeen for many years.

During this period, there were also important leadership changes. Imam Ibrahim departed AMIC to pursue a new role elsewhere. In his place, we welcomed two new imams: [REDACTED], who serves as the main imam of the Central Mosque, and [REDACTED], who leads the Spital site and is also Head Teacher of our weekday madrassah. Their contributions are already strengthening both our religious services and our educational programmes.

At an organisational level, we have continued to focus on planning the refurbishment programme at Frederick Street. Our work with architects and the design team has helped us better understand how to utilise the space in a more effective and sustainable way. As we spend more time at the facility, we are shaping a clearer vision of how the mosque can grow to meet the needs of our community.

Plans for future periods

Looking ahead, AMIC will continue to expand its programmes and services. We are preparing to introduce a new hybrid Islamic education programme for secondary school students, which will launch in 2025. This initiative will provide a tailored model of learning that suits the needs of older children while keeping them connected to Islamic education.

We will also be embarking on the next stage of the refurbishment project. Early in 2025, we intend to begin works on the second floor of Frederick Street, transforming it into an Education and Community Hub. We are currently organising fundraising campaigns and plan to appoint a contractor in the coming year to begin this phase of development.

Acknowledgement and Thank You

We would like to sincerely thank our staff, volunteers, and community members for their tireless efforts, generosity, and commitment to Aberdeen Mosque and Islamic Centre. Without their dedication, it would not be possible to provide the wide range of services and programmes that benefit our community.

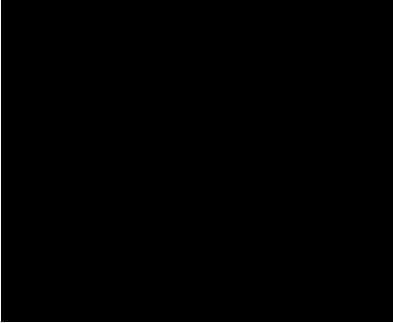
We are proud of the achievements and progress made this past year and look forward to building on this momentum in the years ahead. We welcome feedback and suggestions from all community members and warmly invite everyone to get involved in our initiatives as we continue to grow together.

STRATEGIC REPORT

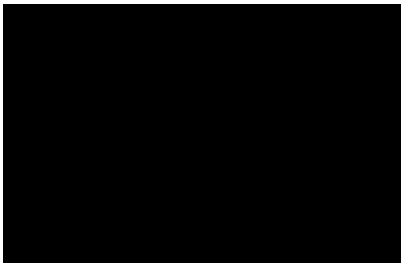
STRUCTURE, GOVERNANCE AND MANAGEMENT

STRUCTURE, GOVERNANCE AND MANAGEMENT
Appointments, Resignations and Changes in Roles of Trustees

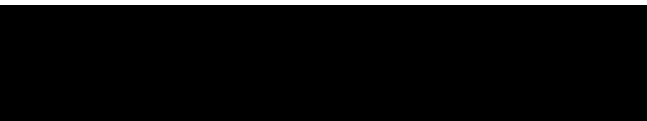
Appointments (Sep 2024):



Resignations (Sep 2024):



Role Changes (Sep 2024):



REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CS003174 (Scotland)

Registered Charity number

SC048009

Registered office

AMIC Central Mosque
Frederick Street
Aberdeen
AB24 5HY

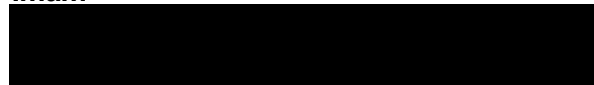
Aberdeen Mosque and Islamic Centre

Trustees' Report
for the Year Ended 31 December 2024

Trustees



Imam



Company Secretary



Auditors

TC Group
1st Floor Spitalfields House
Stirling Way
Borehamwood
WD6 2FX

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Aberdeen Mosque and Islamic Centre for the purposes of company law) 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

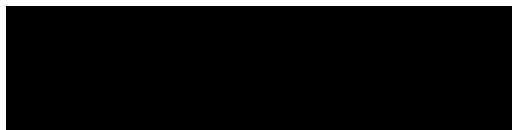
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

AUDITORS

The auditors, TC Group, will be proposed for re-appointment at the forthcoming Annual General Meeting. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Trustees' report, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on^{0 3 / 1 1 / 2 0 2 5}.....and signed on the board's behalf by:



Report of the Independent Auditors to the Trustees of
Aberdeen Mosque and Islamic Centre

Opinion

We have audited the financial statements of Aberdeen Mosque and Islamic Centre (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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 this gives rise to a material misstatement in the financial statements themselves. 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

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 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
- the charitable company has not kept adequate accounting records; 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

As part of our audit, we made enquiries of management, the audit committee, and those charged with governance to obtain an understanding of the legal and regulatory frameworks applicable to the company and the industry in which it operates. We identified the following areas as being of primary importance: UK Company Law, UK-adopted International Accounting Standards, and relevant tax regulations.

We considered the company's compliance with these frameworks through discussions with management and review of board minutes and correspondences with regulators, including the Financial Conduct Authority (FCA). Our procedures involved:

- 1. Evaluating management's controls** designed to prevent and detect irregularities, including fraud.
- 2. Assessing the risk of material misstatement** of the financial statements, whether due to fraud or error, and designing audit procedures responsive to those risks. We considered how management might override controls or engage in fraudulent reporting.
- 3. Performing journal entry testing**, with a particular focus on large or unusual transactions, as well as those made at the year-end or in periods leading up to the financial statement close, to detect manipulation or bias in accounting estimates.
- 4. Reviewing accounting estimates**, including those relating to revenue recognition and asset impairment, to identify and assess any bias that could result in material misstatements due to fraud.
- 5. Conducting unpredictable audit procedures**, such as performing inventory counts at times outside the year-end process, to identify any fraudulent activity or irregularities that could result from management override of controls.
- 6. Evaluating significant transactions** that were outside the normal course of business for evidence of fraudulent activity or irregularities.

We also obtained written representations from management, confirming their responsibility for compliance with laws and regulations and the absence of fraud or irregularities that could have a material effect on the financial statements.

While our audit is designed to provide reasonable assurance that the financial statements are free

Report of the Independent Auditors to the Trustees of
Aberdeen Mosque and Islamic Centre

from material misstatement, whether caused by fraud or error, it is not guaranteed to detect all irregularities, including fraud. This is due to the inherent limitations of an audit, including instances of collusion or deliberate misrepresentation, which may not be easily identifiable through audit procedures.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, 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 charitable company's trustees those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group (Statutory Auditor)
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
1st Floor Spitalfields House
Stirling Way
Borehamwood
WD6 2FX

02/11/2025

Date:


TC Group (Statutory Auditor)

Aberdeen Mosque and Islamic Centre

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	453,267	108,727	561,994	537,707
Investment Income	3	17,881	-	17,881	20,275
Total		<u>471,148</u>	<u>108,727</u>	<u>579,875</u>	<u>557,982</u>
EXPENDITURE ON					
Other		<u>217,279</u>	<u>170,923</u>	<u>388,202</u>	<u>335,608</u>
NET INCOME/(EXPENDITURE)		253,869	(62,196)	191,673	222,374
RECONCILIATION OF FUNDS					
Total funds brought forward		866,664	902,051	1,768,715	1,546,341
TOTAL FUNDS CARRIED FORWARD		<u><u>1,120,533</u></u>	<u><u>839,855</u></u>	<u><u>1,960,388</u></u>	<u><u>1,768,715</u></u>

The notes form part of these financial statements

Aberdeen Mosque and Islamic Centre

Statement of Financial Position
31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £	1.1.23 Total funds £
FIXED ASSETS						
Intangible assets	9	1,544	-	1,544	-	-
Tangible assets	10	530,208	981,842	1,512,050	1,214,908	920,245
Investment property	11	260,000	-	260,000	260,000	-
		<u>791,752</u>	<u>981,842</u>	<u>1,773,594</u>	<u>1,474,908</u>	<u>920,245</u>
CURRENT ASSETS						
Debtors	12	1,300	-	1,300	999	2,605
Prepayments and accrued income		-	3,943	3,943	-	-
Cash in hand		329,664	(22,145)	307,519	541,918	362,672
		<u>330,964</u>	<u>(18,202)</u>	<u>312,762</u>	<u>542,917</u>	<u>365,277</u>
CREDITORS						
Amounts falling due within one year	13	(2,183)	(123,785)	(125,968)	(249,110)	(249,181)
		<u>328,781</u>	<u>(141,987)</u>	<u>186,794</u>	<u>293,807</u>	<u>116,096</u>
NET CURRENT ASSETS						
		<u>328,781</u>	<u>(141,987)</u>	<u>186,794</u>	<u>293,807</u>	<u>116,096</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,120,533	839,855	1,960,388	1,768,715	1,036,341
		<u>1,120,533</u>	<u>839,855</u>	<u>1,960,388</u>	<u>1,768,715</u>	<u>1,036,341</u>
NET ASSETS						
		<u>1,120,533</u>	<u>839,855</u>	<u>1,960,388</u>	<u>1,768,715</u>	<u>1,036,341</u>
FUNDS	14					
Unrestricted funds:						
Unrestricted fund				1,120,533	866,664	266,031
Restricted funds:						
Restricted Fund				839,855	902,051	770,310
TOTAL FUNDS				<u>1,960,388</u>	<u>1,768,715</u>	<u>1,036,341</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The notes form part of these financial statements

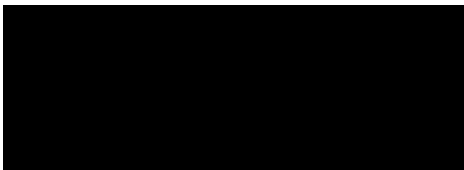
Statement of Financial Position - continued
31 December 2024

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

The financial statements were approved by the Board of Trustees and authorised for issue onand were signed on its behalf by:



Aberdeen Mosque and Islamic Centre

Statement of Cash Flows
for the Year Ended 31 December 2024

	Notes	31.12.24 £	31.12.23 £
Cash flows from operating activities			
Cash generated from operations	1	97,595	237,118
Net cash provided by operating activities		<u>97,595</u>	<u>237,118</u>
Cash flows from investing activities			
Purchase of intangible fixed assets		(1,700)	-
Purchase of tangible fixed assets		<u>(330,294)</u>	<u>(57,872)</u>
Net cash used in investing activities		<u>(331,994)</u>	<u>(57,872)</u>
Change in cash and cash equivalents in the reporting period		<u>(234,399)</u>	<u>179,246</u>
Cash and cash equivalents at the beginning of the reporting period		<u>541,918</u>	<u>362,672</u>
Cash and cash equivalents at the end of the reporting period		<u><u>307,519</u></u>	<u><u>541,918</u></u>

The notes form part of these financial statements

Notes to the Statement of Cash Flows
for the Year Ended 31 December 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.24 £	31.12.23 £
Net income for the reporting period (as per the Statement of Financial Activities)	191,673	222,374
Adjustments for:		
Depreciation charges	33,308	13,207
Increase in debtors	(4,243)	-
(Decrease)/increase in creditors	(123,143)	1,537
Net cash provided by operations	<u>97,595</u>	<u>237,118</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24 £	Cash flow £	At 31.12.24 £
Net cash			
Cash at bank and in hand	541,918	(234,399)	307,519
	<u>541,918</u>	<u>(234,399)</u>	<u>307,519</u>
Total	<u>541,918</u>	<u>(234,399)</u>	<u>307,519</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

- Office Equipment, Fixtures and Fittings and Motor Vehicles depreciated @25% on RBM basis
- Freehold property depreciated @2% on SLM basis.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

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.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Donations	467,615	407,902
Central Mosque refurbishment	22,547	-
Grants	51,332	71,026
Ramadan Iftaar	8,000	20,021
Mosque teaching classes	12,500	38,758
	<u>561,994</u>	<u>537,707</u>

3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Rents received	<u>17,881</u>	<u>20,275</u>

4. SUPPORT COSTS

	Management	Finance	Other	Governance	Totals
	£	£	£	costs	£
	£	£	£	£	£
Other resources expended	<u>315,686</u>	<u>382</u>	<u>13,638</u>	<u>2,604</u>	<u>332,310</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.24	31.12.23
	£	£
Depreciation - owned assets	33,152	13,208
Computer software amortisation	<u>156</u>	<u>-</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

7. STAFF COSTS

	31.12.24	31.12.23
	£	£
Wages and salaries	57,720	43,725
Social security costs	-	(1,232)
Other pension costs	374	470
	<u>58,094</u>	<u>42,963</u>

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
	13	13
Employees	<u>13</u>	<u>13</u>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	246,370	291,337	537,707
Investment Income	<u>20,275</u>	<u>-</u>	<u>20,275</u>
Total	<u>266,645</u>	<u>291,337</u>	<u>557,982</u>
EXPENDITURE ON			
Other	<u>175,818</u>	<u>159,790</u>	<u>335,608</u>
NET INCOME	90,827	131,547	222,374

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	775,837	770,504	1,546,341
TOTAL FUNDS CARRIED FORWARD	<u>866,664</u>	<u>902,051</u>	<u>1,768,715</u>

9. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
Additions	<u>1,700</u>
AMORTISATION	
Charge for year	<u>156</u>
NET BOOK VALUE	
At 31 December 2024	<u>1,544</u>
At 31 December 2023	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 January 2024	1,236,533	-	-	5,990	1,242,523
Additions	315,369	9,181	5,000	744	330,294
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2024	1,551,902	9,181	5,000	6,734	1,572,817
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION					
At 1 January 2024	24,152	-	-	3,463	27,615
Charge for year	31,038	1,195	208	711	33,152
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2024	55,190	1,195	208	4,174	60,767
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE					
At 31 December 2024	1,496,712	7,986	4,792	2,560	1,512,050
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2023	1,212,381	-	-	2,527	1,214,908
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

11. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2024 and 31 December 2024	<hr/> 260,000
NET BOOK VALUE	
At 31 December 2024	<hr/> 260,000
At 31 December 2023	<hr/> 260,000

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other debtors	1,300	999
	<u>1,300</u>	<u>999</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Social security and other taxes	2,225	285
Other creditors	120,000	241,000
Wages control Account	-	4,525
Pension Control Account	(37)	-
Accrued expenses	3,780	3,300
	<u>125,968</u>	<u>249,110</u>

14. MOVEMENT IN FUNDS

	At 1.1.24	Net movement	At
	£	in funds	31.12.24
	£	£	£
Unrestricted funds			
Unrestricted fund	866,664	253,869	1,120,533
Restricted funds			
Restricted Fund	902,051	(62,196)	839,855
TOTAL FUNDS	<u>1,768,715</u>	<u>191,673</u>	<u>1,960,388</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Unrestricted fund	471,148	(217,279)	253,869
Restricted funds			
Restricted Fund	108,727	(170,923)	(62,196)
TOTAL FUNDS	<u>579,875</u>	<u>(388,202)</u>	<u>191,673</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
Unrestricted fund	775,837	90,827	866,664
Restricted funds			
Restricted Fund	770,504	131,547	902,051
TOTAL FUNDS	<u>1,546,341</u>	<u>222,374</u>	<u>1,768,715</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	266,645	(175,818)	90,827
Restricted funds			
Restricted Fund	291,337	(159,790)	131,547
TOTAL FUNDS	<u>557,982</u>	<u>(335,608)</u>	<u>222,374</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
Unrestricted fund	775,837	344,696	1,120,533
Restricted funds			
Restricted Fund	770,504	69,351	839,855
TOTAL FUNDS	<u>1,546,341</u>	<u>414,047</u>	<u>1,960,388</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	737,793	(393,097)	344,696
Restricted funds			
Restricted Fund	400,064	(330,713)	69,351
TOTAL FUNDS	<u>1,137,857</u>	<u>(723,810)</u>	<u>414,047</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Aberdeen Mosque and Islamic Centre

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	467,615	407,902
Central Mosque refurbishment	22,547	-
Grants	51,332	71,026
Ramadan Iftaar	8,000	20,021
Mosque teaching classes	12,500	38,758
	<hr/>	<hr/>
	561,994	537,707
Investment Income		
Rents received	17,881	20,275
	<hr/>	<hr/>
Total incoming resources	579,875	557,982
EXPENDITURE		
Other		
Education and Training	51,956	51,377
Audit fee	3,780	3,300
Amortisation of intangible fixed assets	156	-
	<hr/>	<hr/>
	55,892	54,677
Support costs		
Management		
Wages	57,720	43,725
Social security	-	(1,232)
Pensions	374	470
Rates and water	13,338	3,709
Insurance	13,066	12,788
Light and heat	47,401	34,029
Telephone	1,241	1,132
Rent	11,449	12,600
Advertising	593	321
Sundries	1,258	1,258
Repairs and Maintenance	20,716	46,857
Charitable Support & Donation	115,378	80,425
Carried forward	282,534	236,082

This page does not form part of the statutory financial statements

Aberdeen Mosque and Islamic Centre

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
Management		
Brought forward	282,534	236,082
Depreciation of tangible and heritage assets	33,152	13,207
	<hr/> 315,686	<hr/> 249,289
Finance		
Bank charges	382	379
Other		
Eid and Ramadan expense	13,638	27,988
Governance costs		
Accountancy and legal fees	1,920	3,275
Legal fees	684	-
	<hr/> 2,604	<hr/> 3,275
Total resources expended	<hr/> 388,202	<hr/> 335,608
Net income	<hr/> <hr/> 191,673	<hr/> <hr/> 222,374

This page does not form part of the statutory financial statements