



OSCP

**ISLAMIC SOCIETY DUMFRIES**

**UNAUDITED FINANCIAL STATEMENTS**

**31<sup>ST</sup> MARCH 2025**

**COMPANY REGISTRATION NUMBER:- SC042594**

**CARSON & TROTTER**

CHARTERED ACCOUNTANTS  
123 IRISH STREET  
DUMFRIES  
DG1 2PE

**Islamic Society Dumfries**

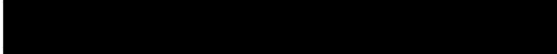
**Scottish Charity Number SC042594**

**Trustees' Report and Accounts for the year ended 31<sup>st</sup> March 2025**

**Current Trustees**



**Contact Address**



**Recruitment and Appointment of Trustees**

All of the trustees are appointed at the Annual General Meeting by the members. Trustees shall retire from office at each Annual General Meeting but shall then be eligible for re-election.

**Governing Document**

The Islamic Society Dumfries was established as a registered Charity on 19<sup>th</sup> September 2011, having previously been registered with the Financial Services Authority as a Friendly Society.

The purposes and administration arrangements are set out in their constitution.

**Charitable Purposes**

The Islamic Society Dumfries aims to offer Islamic education, prayers and other relevant community based religious services according to the Islamic values and principles.

**Activities and Achievements**

During the year, the local community were invited to drop in to the Mosque at any time to learn more about our faith.

**Trustees' Remuneration and Expenses**

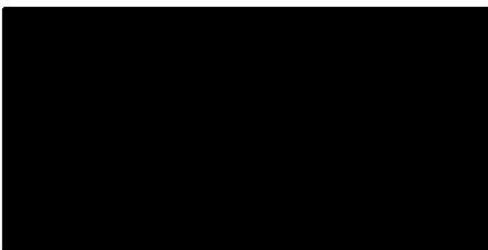
The trustees did not receive any remuneration for their services and were not reimbursed for any expenditure during the year.

**Reserves**

At the year end, the charity recorded a surplus of £15,528 (2024 – surplus £14,601) and held unrestricted funds of £115,569.

The accounts for the year are attached and form part of this report.

This report was approved by the trustees on 18th December 2025 and signed on their behalf by:



**Islamic Society Dumfries**

**Scottish Charity Number SC042594**

**Receipts and Payments Account for the year ended 31<sup>st</sup> March 2025**

	<u>2025</u>	<u>2024</u>
	£	£
<b><u>Receipts</u></b>		
Donations – General	27,662	28,594
Donations – Monthly subscriptions	4,635	4,650
Donations – Childrens Fees	465	350
Bank Interest	13	20
	-----	-----
Total Receipts	32,775	33,614
	-----	-----
<b><u>Payments</u></b>		
Payments for Charitable Activities:		
General		
– Friday Prayers	5,100	4,800
Mosque - Repairs & Maintenance	819	987
- Heat & Light	6,926	4,190
- Rent, Rates & Insurance	892	1,146
- Burial charges	1,614	1,512
- Design fees	0	3,500
- Priest Expenses	1,500	0
Donations	0	2,500
	-----	-----
	16,851	18,635
Governance Costs:		
Independent Examiner's Fees	396	378
	-----	-----
	396	378
	-----	-----
Total Payments	17,247	19,013
	-----	-----
Surplus for the year	15,528	14,601
	=====	=====

All funds are unrestricted

**Islamic Society Dumfries**

**Scottish Charity Number SC042594**

**Statement of Balances as at 31<sup>st</sup> March 2025**

	<u>2025</u>	<u>2024</u>
	£	£
<b><u>Bank and Cash in Hand</u></b>		
Opening Balance	100,041	85,440
Surplus for the year	15,528	14,601
	-----	-----
Closing Balances	115,569	100,041
	=====	=====

**Reserves**

General Unrestricted Funds	115,569	100,041
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Closing Balances	115,569	100,041
	=====	=====

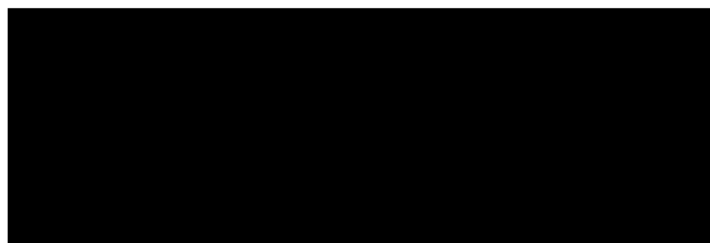
**Assets (at Valuation)**

Mosque	£310,000
	=====

The Trustees estimate that the current value of the Mosque is £310,000.

The charity has no other investments, assets or material liabilities.

Approved by the trustees on 18th December 2025 and signed on their behalf by:



**Independent Examiner's Report to the Trustees**

I report on the unaudited accounts of the charity for the year ended 31<sup>st</sup> March 2025 set out on pages 2 and 3.

**Respective Responsibilities of the Committee Members and the Examiner**

The charity's committee members are responsible for the preparation of the accounts in accordance with the terms of The Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006. The charity committee members consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the committee members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

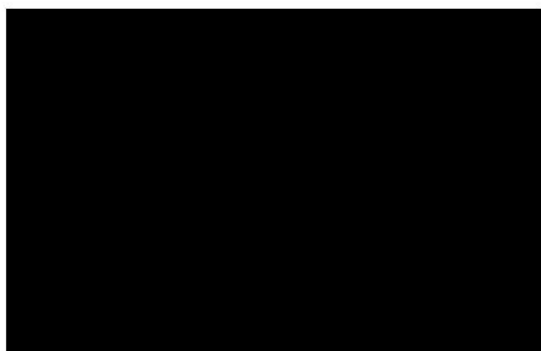
**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements;
  - (a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 accounts Regulations; and
  - (b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations.

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



18th December 2025