


OSCR Charity Registration number:  
SC049429

**AYRSHIRE MUSLIM EDUCATION CENTRE**



Trustee's Report & Financial Statements  
for the year ended 31 March 2025

 & Co Ltd  
Chartered Certified Accountants  
Registered Auditors  
298-300 Maxwell Road  
Glasgow  
G41 1PJ

Ref: A392/TM

**AYRSHIRE MUSLIM EDUCATION CENTRE**  
**Report and accounts**  
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**AYRSHIRE MUSLIM EDUCATION CENTRE**  
**Company Information**

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**Directors / Trustee**



**Independent examiner / Accountant**

Yousaf & Co. Ltd  
Chartered Certified Accountants  
Registered Auditors  
298-300 Maxwell Road  
Glasgow  
G41 1PJ

**Registered office**



**Charity Registered number**  
SC049429

**AYRSHIRE MUSLIM EDUCATION CENTRE**  
**Registered number: SC049429**  
**Trustees' report**

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The trustees, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

**Principal activities**

The organization's principal activity during the year continued to be:

1. Promoting and facilitating the advancement of Islamic faith in accordance with the beliefs or creed and rules of conduct of Ayrshire Muslim Education Centre.
2. Promoting the benefits to the residents of Ayrshire and the surrounding within the cultural background without distinction of age, sex, religious politic or other opinions by providing facilities in the interest of social welfare for recreation and other leisure-time occupation so that their conditions of life may be improved.

**Directors**

The following persons served as directors during the year:



**Trustees' responsibilities**

The trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company. 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.

**INDEPENDENT EXAMINER**

Yousaf & Co. Ltd has been re-appointed as independent examiner for-the ensuing year.

**Disclosure of information to auditors / Independent examiner**

Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Our Mission**

Ayrshire Muslim Education Centre aim to:

1. Promote and facilitate the advancement of Islamic faith in accordance with the beliefs or creed and rules of conduct of Ayrshire Muslim Education Centre.
2. Promote the benefits to the residents of Ayrshire and the surrounding within the cultural background without distinction of age, sex, religious politic or other opinions by providing facilities in the interest of social welfare for recreation and other leisure-time occupation so that their conditions of life may be improved.

### **Beneficiary Groups**

Benefit of the local community.

### **Types of Activities**

The charity holds meetings and sessions, undertakes activities and events and undertakes religious activities.

### **Geographical Spread**

UK

### **Achievements and activities:**

#### **1. Educational Provision**

- Successfully delivered structured Islamic education programmes for children and young people, focusing on Qur'an recitation, Tajweed, Islamic studies, and moral development.
- Maintained consistent class schedules throughout the year, ensuring continuity of learning.
- Improved student engagement and progress through regular assessments and feedback.
- Supported students of varying abilities with tailored teaching approaches.

#### **2. Student Development**

- Notable improvement in Qur'an reading fluency and understanding among students.
- Encouraged good character, discipline, and Islamic values, contributing positively to students' behaviour both inside and outside the classroom.
- High attendance and retention rates, reflecting strong parental trust and satisfaction.

#### **3. Teaching and Staff Performance**

- Dedicated teachers and volunteers demonstrated strong commitment and professionalism.
- Ongoing monitoring of teaching quality to maintain high educational standards.
- Fostered a positive learning environment that is safe, respectful, and inclusive.

#### **4. Community Engagement**

- Strengthened relationships with parents through regular communication and updates.
- Played an active role in supporting the local Muslim community through education and guidance.
- Provided a welcoming environment that supports faith, learning, and community cohesion.

#### **5. Management and Governance**

- Centre operations were managed effectively in line with its educational and religious objectives.
- Maintained good organisational structure and record-keeping.
- Demonstrated responsible use of resources to support educational activities.

**6. Challenges and Response**

- Managed operational challenges such as resource limitations and increasing demand through careful planning.
- Continued to deliver services consistently despite external pressures.

**7. Overall Performance**

- The Centre met its key objectives for the year and continued to grow as a trusted provider of Islamic education in Ayrshire.
- Overall performance during the period was strong, with positive outcomes for students, families, and the wider community

**Marketing & advertising strategy:**

There is a facebook page which is the main method of marketing, there are also groups for the community to keep informed.

**Future activities plan:**

The building has a third floor which the trustees hope to renovate using grants and donations.

## **AYRSHIRE MUSLIM EDUCATION CENTRE**

### **Report to the trustees on the preparation of the unaudited statutory accounts of AYRSHIRE MUSLIM EDUCATION CENTRE for the year ended 31 March 2025**

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I report on the accounts of the charity for the year ended 31 March 2025 which are set out on other pages.

#### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees (who are also the directors for the purposes of company law) 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's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to state, on the basis of my examination as required under section 44(1) (c) of the Act, whether particular matters have come to my attention.

#### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination is carried out in accordance with the Regulation 11 of the 2006 Accounts Regulations. 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 trustees 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**

I can confirm that this is a report in respect of an examination carried out under section 44(1) (c) of the Act conducted in accordance with the guidance issued by the Office of the Scottish Charity Regulator (OSCR); and that in the course of my examination, no matter has come to my attention:-

1. Which gives me a reasonable cause that in any material aspect the following requirements:

> to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations.

> 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.

## **AYRSHIRE MUSLIM EDUCATION CENTRE**

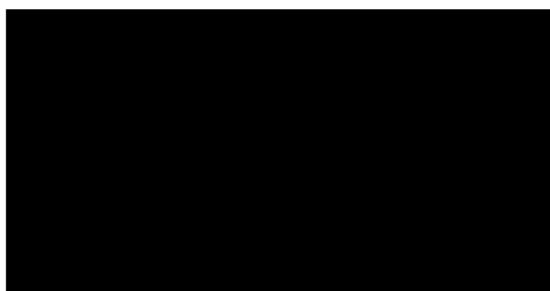
### **Report to the trustees on the preparation of the unaudited statutory accounts of AYRSHIRE MUSLIM EDUCATION CENTRE for the year ended 31 March 2025**

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Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

Yousaf & Co. Ltd  
Chartered Certified Accountants  
Registered Auditors  
298-300 Maxwell Road  
Glasgow  
G41 1PJ

24 December 2025





**AYRSHIRE MUSLIM EDUCATION CENTRE**  
**Statement of Receipts and Payments**  
**for the year ended 31 March 2025**

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	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Receipts</b>				
Donations	17909	-	17909	36351
Grants				8286
<b>Total receipts</b>	<u>17909</u>	<u>-</u>	<u>17909</u>	<u>44637</u>
<b>Payments</b>				
Cost of charitable activities	19953	-	19953	71475
<b>Total Payments</b>	<u>19953</u>	<u>-</u>	<u>19953</u>	<u>71475</u>
Surplus/(Deficit) for the year	(2044)	-	(2044)	(26838)
Total funds brought forward	<u>7,126</u>	<u>-</u>	<u>7,126</u>	<u>33,964</u>
Surplus/(Deficit) for the year	<u>5082</u>	<u>-</u>	<u>5082</u>	<u>7126</u>

**AYRSHIRE MUSLIM EDUCATION CENTRE**  
**Statement of Balances**  
**for the year ended 31 March 2025**

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	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Opening cash at bank and in hand	7,126	-	7,126	0
Surplus/(Deficit) for the year	(2044)	-	(2044)	7126
Closing cash at bank and in hand	<u>5,082</u>	<u>-</u>	<u>5,082</u>	<u>7126</u>

**Bank and Cash Balances**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank deposit account	5,082	-	5,082	7126
		-	-	-
	<u>5,082</u>	<u>-</u>	<u>5,082</u>	<u>7,126</u>

**AYRSHIRE MUSLIM EDUCATION CENTRE**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**1 Basis of accounting**

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

**2 Nature and purpose of funds**

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for collecting donations and for the running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity did not receive any restricted income.

**3 Donations**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations	17909	-	17909	36351
Grant				8286
	<u>17909</u>	<u>-</u>	<u>17909</u>	<u>44637</u>

**4 Cost of charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Council Tax	2066	-	2066	
General expenses		-		50
Insurance	2846	-	2846	3764
Light and heat	1724	-	1724	9539
Motor expenses	147	-	147	515
PPS		-	0	345
Professional fees	3240.00	-	3240	3360.00
Rates	4117	-	4117	
Repairs and maintenance	1087	-	1087	40936
Telephone	418	-	418	383
Wages and Salaries	4308	-	4308	12583
	<u>19953</u>	<u>-</u>	<u>19953</u>	<u>71475</u>