

**Charity Number** SC639390

# **Newton Mearns Islamic Centre Limited**

## **Report and Accounts**

**31 March 2025**





# Newton Mearns Islamic Centre Limited

## Report and accounts

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# Newton Mearns Islamic Centre Limited

## Company Information

### Directors

Amjad Ismail  
Junaid Shakoor  
Mohammed Azim  
Mohammed Shafiq  
Sadaat Ali Khan  
Mohammed Siddique  
Mohammed Wassam Uddin Khan

Chairman  
Secretary  
Treasurer

Resigned 11/05/2024  
Resigned 11/05/2024  
Resigned 07/12/2025

### Accountants

F A Siddiqui & Co  
The Stables, Unit 1  
21-25 Carlton Court  
Glasgow  
G5 9JP

### Registered office

8 Langrig Road  
Newton Mearns  
Glasgow

### Charity Number

SC639390



# Newton Mearns Islamic Centre Limited

Charity number:

SC639390

## Report of the Trustees

The Trustees present their report and accounts for the year ended 31 March 2025.

### Reference and Administration information

The charity trustees for the purposes of charity law, who served throughout the year and up to the date of this report are listed on page 1, together with particulars of the principal address of the charity and details of its professional advisers.

### Trustees

The following persons served as directors during the year:

Amjad Ismail	Chairman
Junaid Shakoor	Secretary
Mohammed Azim	Treasurer
Mohammed Shafiq	
Sadaat Ali Khan	Resigned 11/05/2024
Mohammed Siddique	Resigned 11/05/2024
Mohammed Wassam Uddin	Resigned 07/12/2025

### Structure, Governance and Management

#### Governing Document

The charity is constituted as a Trust and operates its Memorandum and Articles of Association

#### Recruitment and Appointment of Trustees Members

The Directors of the Limited Company were appointed as Trustees.

#### The aims and objectives of the Scottish Iraqi Associations Scotland shall be:

- (a) to promote and facilitate the advancement of the religion of Islam within the Newton Mearns Muslim community (and wider Glasgow) in accordance with the teachings of the Holy Qur'an and the Sunnah of Prophet Muhammad (Salallahu Alayhi Wasalam) and conforming to the interpretations and accepted views of the Ahl al Sunnah Wa Al-Jama'ah which includes: accepting Prophet Muhammad (Salallahu Alayhi Wasalam) as the final prophet and messenger of Allah, having respect for the Sahabah (Companions) of Prophet Muhammad (Salallahu Alayhi Wasalam), recognising the four (4) Madhabs (schools of Islamic Law) and accepting Tasawwuf (spiritual purification) as an important aspect of Islam, as taught by As-Salaf As-Saaliheen (pious predecessors) such as Shaykhul Hadith Muhammad Zakariyyah Muhaajir Madani (Rahimahullah) and his teachers (as mentioned in his writings);
- (b) to promote and facilitate the advancement of education within the Newton Mearns Muslim community (and wider Glasgow);
- (c) to promote and facilitate the physical, intellectual, social, moral and spiritual development of members of the Newton Mearns Muslim community (and wider Glasgow) through a broad range of religious, educational, recreational, social and spiritual activities; and
- (d) to promote religious and racial harmony and to establish mutual respect between Muslims and wider society through public engagement, thus enabling Muslims to participate in, and contribute fully to society.

### Achievements and performance

#### Summary of the main activities in relation to these objectives

- coffee mornings
- discussion groups (English, Arabic and Urdu)
- keep-fit classes



# Newton Mearns Islamic Centre Limited

Charity number:

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## Report of the Trustees

### Achievements and performance continued

- indoor sports (table tennis, pool, etc)
- public lectures on community matters
- daily and weekly prayers
- charity and cultural events
- bi-annual Eid dinner parties

### Summary of the main achievements of the charity during the financial period

- Mon morning – Coffee morning (females)
- Tue morning – Little Believers (mothers & toddler)
- Tue evening – Pray as You Have Seen Me Pray (males)
- Thu mornings – Deen Essentials (females)
- Fri evening – Girls Youth Club (girls)
- Sat evening – Weekly Reminders (males)
- Sun mornings – Seniors Social Club (males)
- Various timings – Talk to an Alimah helpline (females)
- Various timings – Girls Youth Helpline (girls)

### Related Parties

There are no related parties to the charity.

### Reserves Policy

The charity currently has a policy to ensure that there are enough reserves to cover the cost of monthly utility costs and also the ongoing renovation at the centre.

### Statement of Directors' and Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Law applicable in Scotland require the trustees to prepare financial statements for each financial 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. In preparing these accounts, the trustees are required to:

- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.



# **Newton Mearns Islamic Centre Limited**

**Charity number:**

**SC639390**

## **Report of the Trustees**

### **Statement of Directors' and Trustees' Responsibilities continued**

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements

This report was approved by the board on 9 March 2026 and signed on its behalf.

A handwritten signature in black ink, appearing to read 'Junaid Shakoor', is written over a horizontal line.

**Junaid Shakoor**  
**Trustee**



# Newton Mearns Islamic Centre Limited

## Independent Examiner's report to the trustees of Newton Mearns Islamic Centre Limited

I report on the financial statements of the Charity for the year ended 31 March 2025 which are set out on pages 4 to 7.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees 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 opinion and scope of work undertaken

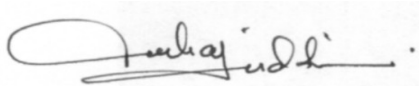
Our examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual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

### Independent Examiner's Statement, report, opinion on financial statements

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

- 1 which gives us reasonable cause to believe that in any material respects 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 Regulationshave not been met, or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**The Examiner's relevant professional qualification or body is:** The Institute of Chartered Accountants of Scotland



**F A Siddiqui C.A.**  
**F A Siddiqui & Co**  
The Stables, Unit 1  
21-25 Carlton Court  
Glasgow  
G5 9JP

9 March 2026



# Newton Mearns Islamic Centre Limited

## Statement of Financial Activities

Incorporating Income and Expenditure account

for the year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>Incoming Resources</b>					
<i>Incoming resources from generated funds</i>					
<i>Voluntary Income</i>					
Charitable Activity		136,557	-	136,557	109,395
Donations		98,337	-	98,337	147,013
Zakat & Fitrana		-	62,100	62,100	60,036
General Grants		9,369	-	9,369	14,838
Gift Aid		56,572	-	56,572	-
<i>Activities for Generating funds</i>					
<i>Incoming resources from charitable activities</i>					
<b>Total Incoming Sources</b>		<u>300,835</u>	<u>62,100</u>	<u>362,935</u>	<u>331,282</u>
<b>Resources Expended</b>					
Charitable activities	2	277,688	90,319	368,007	390,540
<b>Total resources expended</b>		<u>277,688</u>	<u>90,319</u>	<u>368,007</u>	<u>390,540</u>
<b>Net movement in funds</b>		23,147	(28,219)	(5,072)	(59,258)
Interest receivable		1,226	-	1,226	502
Interest Disposal		(1,706)	-	(1,706)	-
Interest payable					
<b>Net movement in funds</b>		<u>22,667</u>	<u>(28,219)</u>	<u>(5,552)</u>	<u>(58,756)</u>
<b>Net movement in funds</b>		<u>22,667</u>	<u>(28,219)</u>	<u>(5,552)</u>	<u>(58,756)</u>
<b>Reconciliation of Funds</b>					
Total Funds Brought Forward		356,515	51,868	408,383	467,139
<b>Total Funds Carried Forward</b>		<u><u>379,182</u></u>	<u><u>23,649</u></u>	<u><u>402,831</u></u>	<u><u>408,383</u></u>

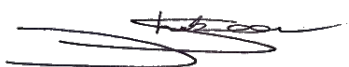


# Newton Mearns Islamic Centre Limited

## Statement of Assets and Liabilities

as at 31 March 2025

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	4	360,785	370,595
<b>Current assets</b>			
Cash at bank and in hand		58,129	53,870
<b>Creditors: amounts falling due within one year</b>	5	(16,083)	(16,082)
<b>Net current assets</b>		<u>42,046</u>	<u>37,788</u>
<b>Net assets</b>		<u><u>402,831</u></u>	<u><u>408,383</u></u>
<b>Funds</b>			
Restricted Funds	6	23,649	3,805
Unrestricted Funds	7	379,182	404,578
<b>Total Funds</b>		<u><u>402,831</u></u>	<u><u>408,383</u></u>



**Junaid Shakoor**

**Trustee**

Approved by the board on 9 March 2026



# Newton Mearns Islamic Centre Limited

## Notes to the Accounts

for the year ended 31 March 2025

### 1 Accounting policies

#### *Basis of preparation*

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### *Income*

Income is credited to the financial statements in the year in which it is receivable and is shown gross of tax.

#### *Resources Expended*

Expenditure is recognised on an accrual basis as a liability is incurred. VAT is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

#### *Fixed Assets*

The expenditure on Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

#### *Cash at bank and in hand*

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### *Creditors and provisions*

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### *Fund Accounting*

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.



# Newton Mearns Islamic Centre Limited

## Notes to the Accounts

for the year ended 31 March 2025

2	Trustees Remuneration	2025 £	2024 £
	Trustees Remuneration	-	-

3	Charitable Activities	Unrestricted £	Restricted £	2025 £	2024 £
	Wages and salaries	62,143	-	62,143	46,748
	Light and heat	19,154	-	19,154	18,772
	Cleaning	4,850	-	4,850	3,464
	Cost of Activities & Events	21,379	-	21,379	7,591
	Telephone and fax	1,562	-	1,562	1,180
	Stationery and printing	753	-	753	569
	Bank charges	-	-	-	40
	Insurance	1,746	-	1,746	1,653
	Repairs and maintenance	110,080	-	110,080	234,540
	Depreciation	9,810	-	9,810	10,058
	Sundry expenses	9,293	-	9,293	5,801
	Charitable Donations	500	-	500	18,912
	Zakat & Fitrana Distribution	-	90,319	90,319	11,972
	Other legal and professional	36,418	-	36,418	29,240
		<u>277,688</u>	<u>90,319</u>	<u>368,007</u>	<u>390,540</u>

4	Tangible fixed assets	Land and buildings £	Plant and machinery etc £	Total £
	<b>Cost</b>			
	At 1 April 2024	420,000	65,503	485,503
	At 31 March 2025	<u>420,000</u>	<u>65,503</u>	<u>485,503</u>
	<b>Depreciation</b>			
	At 1 April 2024	58,800	56,108	114,908
	Charge for the year	8,400	1,410	9,810
	At 31 March 2025	<u>67,200</u>	<u>57,518</u>	<u>124,718</u>
	<b>Net book value</b>			
	At 31 March 2025	<u>352,800</u>	<u>7,985</u>	<u>360,785</u>
	At 31 March 2024	<u>361,200</u>	<u>9,395</u>	<u>370,595</u>



# Newton Mearns Islamic Centre Limited

## Notes to the Accounts

for the year ended 31 March 2025

<b>5 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>16,083</u>	<u>16,082</u>
 <b>6 Restricted Funds</b>	 <b>2025</b>	
	<b>£</b>	
At 1 April 2024	51,868	
Surplus (Deficit) for the Year	(28,219)	
At 31 March 2025	<u>23,649</u>	
 <b>7 Unrestricted Funds</b>	 <b>2025</b>	
	<b>£</b>	
At 1 April 2024	356,515	
Surplus (Deficit) for the Year	22,667	
At 31 March 2025	<u>379,182</u>	