Report of the trustees and

Financial Statements for the Year Ended 31 December 2025

For

Kirkcaldy Central Mosque and Community Centre

Charity Number SC020589

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For the Year Ended 31 December 2025

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Charity Information
For the Year Ended 31 December 2025

CHAIRPERSON:	Mohammed Naeem
TREASURER:	Tahir Majid
SECRETARY:	Kashif Riaz
COMMITTEE MEMBERS:	Mazhar Salim Mohammed Arshad Tahir Majid Javaid Akthar Taj Mohammed Yousaf Ali Mohammed Naeem Kashif Riaz
REGISTERED OFFICE:	Cumbrae Terrace Kirkcaldy Fife KY2 6FS
REGISTERED NUMBER:	SC020589 (Scotland)
INDEPENDENT EXAMINER:	O Nabi Ahmad & Nabi McMullan Accountants 95-107 Lancefield Street Glasgow G3 8HZ

Report of the Trustees
For the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the Year Ended 31 December 2025.

Governing Document

The organization is a registered Scottish Charity, and the purposes and administration arrangements are set out in the constitution.

The charity trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Legislation applicable to charities in Scotland requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Executive Committee 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 estimates that are reasonable and prudent.

-state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operation.

The Executive Committee are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity, and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), 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.

Signed on behalf of the Executive Committee and dated 5th August 2026.

Chairperson

Mohammed Naeem

Treasurer

Tahir Majid

Kirkcaldy Central Mosque
31/12/2025
Statement of financial activities

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Donations	316,292	-	316,292	269,146
Gift aid	44,132	-	44,132	80,612
Refunds	14,918	-	14,918	17,954
Total incoming resources	375,342	-	375,342	367,712
Expenditure				
Bank charges	108	-	108	1,426
Rent and rates	1,477	-	1,477	595
Heat and light	22,705	-	22,705	49,248
Capital exepnditure	188,530	-	188,530	198,302
Repairs	3,060	-	3,060	2,340
Telephone	556	-	556	561
Wages	52,820	-	52,820	42,176
Iman wages	8,900	-	8,900	12,275
Consultancy fees	-	-	-	5,100
HMRC - paye	358	-	358	2,500
Professional fees	723	-	723	580
Cleaning	615	-	615	14,229
Advertising	162	-	162	1,992
Insurance	4,376	-	4,376	-
Merchant charges	615	-	615	1,313
Donations	17,664	-	17,664	17,964
Loan	51,229	-	51,229	25,000
Total Expenditure	353,897	-	353,897	375,601
Net incoming resources	21,445	-	21,445	- 7,889
Total funds brought forward	1,595,852	-	1,595,852	1,603,741
Total funds carried forward	1,617,297	-	1,617,297	1,595,852

Kirkcaldy Central Mosque
31/12/2025
Balance Sheet

		2025 £		2024 £
Freehold property	1,611,823		1,611,823	
Property and property improvements	244,500		244,500	
		1,856,323		1,856,323
Fixtures and fittings	9,015		9,015	
Depreciation chg brought forward	8,420		7,745	
Depreciation chg for the year	476		675	
		119		595
Total fixed assets		1,856,442		1,856,918
Current Assets				
Debtors	791		315	
Cash at bank	21,609		163	
Cash in hand	251		251	
		22,651		729
Current Liabilities				
Other Creditors		231,796		231,796
Funeral Committee		10,000		10,000
M Sajjad		20,000		20,000
Net current assets		- 239,145		- 261,067
		1,617,297		1,595,851
Represented by -				
Unrestricted funds		1,617,297		1,595,852
		1,617,297		1,595,852

The financial statements were approved by the Trustee on 5th August 2026 and were signed by:

Trustee: Tahir Majid

Report of the Independent Examiner to the Trustees of
Kirkcaldy Central Mosque

I report on the financial statements for the Year Ended 31 December 2025 which are set out on pages 1 to 5.

Responsibilities of the trustees and the independent examiner

The trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements required under Section 44 (1) (c) of the Act and to state whether matters have come to my attention.

Basis of Independent Examiner's Statement

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 financial statements presented with those records. It also includes consideration of any unusual items of disclosure in the financial statements 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 financial statements.

Independent Examiner's Statement

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 requirements:
   - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation, and
   - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

   have not been met, or

2. to which, in my opinion, attention should be drawn to enable a proper understanding of the financial records to be reached.



Omar Nabi FCCA
Ahmad & Nabi McMullan Accountants
95-107 Lancefield Street
Glasgow
G3 8HZ

5th August 2026