REGISTERED CHARITY NUMBER: SC041197

Motherwell Islamic Centre

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2026

City Accountants
Chartered Certified Accountants
108 Shireland Road
Smethwick Birmingham B66 4QJ
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Motherwell Islamic Centre

Contents of the Financial Statements
For the year ended 31 March 2026

Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4 to 5
Notes to the Financial Statements For the year ended 31 March 2026	6 to 7
Detailed Statement of Financial Activities	8 to 9

Motherwell Islamic Centre

Report of the Trustees
For the year ended 31 March 2026

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2026 and confirm they comply with the charities and Trust Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 published on 16th July 2014.

Registerd Charity Number SC041197

Registered office
2 Donnelly Way
Wishaw
ML2 7XE

Trustees
Abdur Rehman Mehdi
Mohammad Adil Naeem Banday
Mumtaz Hussain

Independent examiner
Mr Haroon ahmed
City Accountants
108 Shireland Road
Smethwick Birmingham B66 4QJ

Governing document
The organisation is a registered Scottish Charitable Organisation and the purposes and ad-ministration arrangements are set out in the constitution.

Objectives and Activities
Charitable purpose is further development of religious classes for children , various activities carried out during month of ramadan and continued renovation of community facilities including congregational prayers. Summary of the main activities in relation to these objectives are public lectures on community matters , group discussions (English , Arabic & Urdu) daily and weekly prayers , charity and cultural events.

Achievements and Performance
Summary of the main achievements of the charity during the financial period is launch of further community services, increase in development of religious classses for children . Arranged various activities carried out during month of Ramadhan and continue renovation , improvement of community facilities.

Abdur

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Abdur Rehman Mehdi
22/09/2026

Motherwell Islamic Centre
ACCOUNTANT'S REPORT
For the year ended 31 March 2026

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) (a) to © of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) © of the Act and to state whether particular matters have come to my attention.

My examination is carries 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 on 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 accounts.

Independent examiner's statement

In the course of my examination, no matter come to my attention [other than that disclosed on the attached pages]
to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and
Regulation 4 of the 2006 Accounts Regulations, and of the 2006 Accounts Regulations.

(1) which gives me reasonable cause to believe that, in any material respect, the requirements 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.

Signed

Haroon Ahmed (FCCA)
City Accountants
Chartered Certified Accountants

Smethwick Birmingham B66 4QJ
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Motherwell Islamic Centre

Statement of Financial Activities
For the year ended 31 March 2026

	Notes	Unrestricted fund £	Restricted fund £	£	31.03.26 Total funds	31.03.25 Total funds
INCOMING RESOURCES						
Government Covid Grants		-			-	-
Total incoming resources		113,821	-	-	113,821	149,681
RESOURCES EXPENDED						
Costs of generating funds						
Fundraising trading: cost of goods sold and other costs						-
Charitable activities						
Charitable activity						-
Governance costs					112,647	35,561
Total resources expended		112,647	-	-	112,647	35,561
For the year ended 31 March 2023						
NET INCOMING/(OUTGOING) RESOURCES		1,174	-	-	1,174	114,120
RECONCILIATION OF FUNDS						
Total funds brought forward		897,420			897,420	783,300
TOTAL FUNDS CARRIED FORWARD		898,594	-	-	898,594	897,420

The notes form part of these financial statements

Balance Sheet At 31 March 2026

	Notes	Unrestricted fund £	Restricted fund £	£	31.03.26 Total funds £	31.03.25 Total funds £
FIXED ASSETS						
Tangible assets	4	619,550	-		619,550	619,550
Investments						
CURRENT ASSETS						
Debtors	5		-			12,000
Cash at bank and in hand		279,044	-		279,044	265,870
		898,594	-		898,594	897,420
CREDITORS						
Amounts falling less & more than one year	6		-	-	-	
NET CURRENT ASSETS/(LIABILITIES)		898,594	-		898,594	897,420
TOTAL ASSETS LESS CURRENT LIABILITIES		898,594	-		898,594	897,420
For the year ended 31 March 2026		898,594	-		898,594	897,420
FUNDS	7					
Unrestricted funds					898,594	897,420
Restricted funds						
TOTAL FUNDS					898,594	897,420

The notes form part of these financial statements

continued...

Balance Sheet - continued
At 31 March 2026

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the income resources and application of resources, of the charity for
that period.

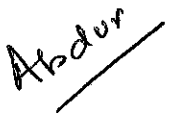
In preparing the financial statements, the trustees are require to:

* select suitable accounting policies and then apply them consistently;
* observe the methods and principles in the applicable Charities SORP;
* make judgements and estimates that are reasonable and prudent;
* state whether applicable accounting standards have been followed, subject to any material departure 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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

Approved by the trustees and signed on its behalf by:

Abdur Rehman Mehdi
22/09/2026



1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORT (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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Resources expended

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.

Fixture & fittings etc	- 0% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

2. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):	31.03.26	31.03.25
	£	£
Depreciation - owned assets	-	-

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026.

4.	**TANGIBLE FIXED ASSETS**	Fixture and fittings etc
		£
	COST	
	At 31 March 2026	16,860
	At 31 March 2026	-
	NET BOOK VALUE	
	At 31 March 2026	16,860
	At 31 March 2026	16,860

4.	**TANGIBLE FIXED ASSETS**	£
	Freehold Property	602,690
	Additions	

5.	**DEBTOR: AMOUNTS RECEIVABLE WITHIN & MORE THAN ONE YEAR**	
		£
	Debtors receivable	

6.	**CREDITORS: AMOUNTS FALLING DUE WITHIN & MORE THAN ONE YEAR**		
		£	£
	Other creditors		

7.	**MOVEMENT IN FUNDS**		Net movement in funds	At 31.03.2026
	£		£	£
	Unrestricted funds			
	General fund	-	1,174	1,174
	Restricted funds			
	Restricted	-	-	-
	TOTAL FUNDS		1,174	1,174

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

	Incoming resources		Resources expended	Movement in funds
	£		£	£
Unrestricted funds				
General fund	113,821	-	112,647	1,174
Restricted funds				
Restricted	-		-	-
TOTAL FUNDS	113,821	-	112,647	1,174