

ARBROATH ISLAMIC COMMUNITY CENTRE SCIO

FINANCIAL STATEMENTS

FOR THE PERIOD FROM

30 AUGUST 2024

TO

31 DECEMBER 2025

Charity Number SC 053611

Arbroath Islamic Community Centre SCIO

SC053611

Scottish Charity Regulator

Receipts and payments accounts					
For the period from			to		
30	August	2024	31	December	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	53,856				53,856	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A1 Sub total	53,856	-	-	-	53,856	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	53,856	-	-	-	53,856	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,397				5,397	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	5,397	-	-	-	5,397	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	5,397	-	-	-	5,397	-
Net receipts / (payments)	48,459	-	-	-	48,459	-
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	48,459	-	-	-	48,459	-

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Cash and bank balances at start of year					-	
Surplus / (deficit) shown on receipts and payments account	48,459				48,459	
					-	
					-	
Cash and bank balances at end of year	48,459	-	-	-	48,459	-

(Agree balances with receipts and payments account(s))

[illegible][illegible]

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total		

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total		

John DeLeon

Mohammad Adil Naseem

29/07/20

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	30	08	2024		31	12	2025

Reference and administration details

Charity name	Arbroath Islamic Community Centre SCIO
Other names charity is known by	
Registered charity number	SC053611
Charity's principal address	57 Hayshead Road
	Arbroath
	Angus
	DD11 5AT
	Postcode

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1 Hussan Ahmed			
2 Razwan Ashraf	Secretary		
3 Haseeb Kiyani			
4 Mohammad Adil Naseem	Treasurer		
5 Asif Naseer	Chairman		
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
------	-----------------------------------

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

The Board appoints new charity trustees to fill vacancies ensuring that the number of trustees does not exceed the maximum number of 7 or fall below the minimum number of 3.

Objectives and activities

Charitable purposes and activities in relation to these purposes

- a) To provide a space for congregational prayers, including daily prayers, Friday sermons (Jumu'ah), and special occasions like Eid prayers.
- b) Offering religious classes, lectures, and seminars to deepen individuals' understanding of Islam and strengthen their faith.
- c) Fostering a sense of unity and brotherhood among Muslims by organizing social gatherings, community iftars during Ramadan, and Eid celebrations.
- d) Providing a safe and inclusive space for Muslims to connect, network, and support one another, thus strengthening the fabric of the broader society.
- e) Offering educational programs for children, teenagers, and adults to learn Arabic, Qur'anic recitation, Islamic history, and ethics.
- f) Organizing fundraising campaigns and partnerships to support local and global humanitarian causes, such as disaster relief, refugee assistance, and healthcare initiatives.
- g) Promoting the Islamic principles of compassion, generosity, and social justice through practical acts of charity and community service.
- h) To advance the understanding of anyone interested in Islam and wanting to learn more.

APPENDIX 1

Achievements and performance

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

The main achievement of the charity during the period was the establishment of Arbroath Islamic Community Centre SCIO as an active and recognised place of worship and community presence in Arbroath. During the period, the charity provided a regular space for congregational prayers, including Friday prayers, Ramadan prayers and Eid prayers, which have been well attended.

The Centre has become increasingly known within the local Muslim community and by the wider public, providing an important base for prayer, community connection and religious benefit. This has been a significant first step in furthering the charity's objects, particularly the provision of congregational prayers, the fostering of unity and brotherhood, and the provision of a safe and inclusive space for Muslims and for those interested in learning more about Islam.

Financial review

Brief statement of the charity's policy on reserves

The charity's policy is to retain a reasonable level of reserves for future needs. Although there is no fixed long-term plan at present, the trustees consider it prudent to build reserves which may be used for future staffing costs and possible extension or improvement works to the premises.

Details of any deficit

There were no deficits arising within the period.

Donated facilities and services (if any)

In keeping with many charities, donations of time and money are made by trustees and others without which the charity would be unable to carry out its activities.

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)
OSCR will accept
digital or typed
signatures



Full name(s)

Asif Naseer

Razwan Ashraf

Position (e.g. Chair)

Chairman

Secretary

Date

29/07/20

See funds worksheets

3

[illegible]

X

3

X

f

**Balance
outstanding at
period end (£)**

[illegible]

The charity benefits from the provision of accommodation at no charge from a company owned by one of the trustees. It is estimated that the value of this benefit to the charity is £5 200 per annum.

Arbroath Islamic Community Centre SCIO

SC053611

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Initial transfer from unincorporated organisation	21,861				21,861	
Donations from individuals	31,132				31,132	
Gift Aid received	863				863	
					-	
Total	53,856	-	-	-	53,856	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Utility costs	5,354				5,354	
Bank charges	43				43	
					-	
					-	
					-	
					-	
					-	
					-	
Total	5,397	-	-	-	5,397	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	General fund				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	53,856				53,856	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	53,856	-	-	-	53,856	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	53,856	-	-	-	53,856	-
Payments						
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Investment management costs					-	
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Governance costs:					-	
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Sub total	5,397	-	-	-	5,397	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	5,397	-	-	-	5,397	-
Net receipts / (payments)	48,459	-	-	-	48,459	-
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	48,459	-	-	-	48,459	-

Nature and purpose of funds

The general fund finances the activities undertaken to meet the purposes of the organisation which are:

- To provide a space for congregational prayers, including daily prayers, Friday sermons (Jumu'ah), and special occasions like Eid prayers.
- Offering religious classes, lectures, and seminars to deepen individuals' understanding of Islam and strengthen their faith.
- Fostering a sense of unity and brotherhood among Muslims by organizing social gatherings, community iftars during Ramadan, and Eid celebrations.
- Providing a safe and inclusive space for Muslims to connect, network, and support one another, thus strengthening the fabric of the broader society.
- Offering educational programs for children, teenagers, and adults to learn Arabic, Qur'anic recitation, Islamic history, and ethics.
- Organizing fundraising campaigns and partnerships to support local and global humanitarian causes, such as disaster relief, refugee assistance, and healthcare initiatives.
- Promoting the Islamic principles of compassion, generosity, and social justice through practical acts of charity and community service.

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of	Arbroath Islamic Community Centre						
Registered charity number	SC053611						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	30	August	2024	to	31	December	2025
Set out on pages	1 – 9 commencing from statement of Receipts & Payments						(remember to include the page numbers of additional sheets)

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 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 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 has come to my attention other than that disclosed on the attached page*

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - 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 my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *Brian Miller* Date: 30/07/26

Name: Brian Miller CA

Relevant professional qualification(s) or body (if any): ICAS

Address: 94 Blenheim Place
Aberdeen
AB25 2DY

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.