Serving the Community
for a Better Future



ANNUAL REPORT
and
Financial Statements

For Year Ending 31st January 2026

Scottish Charity No: SC029717 (OSCR)
Company Registration No: SC202853

Contents of the Financial Statements for the Year Ended 31 January 2026

Subjects	Page Number
Charity Information	3
Report of the Trustees	4-8
Statement of Financial Activities	9-10
Balance Sheet	11
Notes to the Financial Statements	12-15
Report of the Independent Examiner	16-17

Charity Information

For the Year Ended 31 January 2026

ANDALUS TRUSTEES

Javed Ali
Khairul Arifin Mohd Munir
Dr Kishwar Sultana
Sumayyah Javed

REGISTERED OFFICE

211 New City Road
Glasgow
G4 9PA

CONTACTS

Phone Number: 0141 332 0225
Website: http://www.andalus.co.uk/
Email: info@andalus.co.uk

REGISTERED NUMBER

Scottish Charity Number SC029717
Scottish Company Number SC202853

INDEPENDANT EXAMINER

M Shahar Ali
FCCA, BBA, MBA, iTax
Ali & Associates Accountants
Chartered Certified Accountants
585 London Road
Bridgeton Cross
Glasgow
G40 1NE

بسم الله الرحمن الرحيم

Report of the Trustees

Trustee's Annual Report and Accounts for the year ended 31 January 2026
Charity Number: SC029717

This report is prepared in accordance with current statutory requirements, the constitution of the charity and the Statement of Recommended Practice (SORP) Accounting and Reporting by charities.

About Andalus

Andalus is a grassroots community-based initiative, conducting a variety of activities to meet the culture and faith-based needs and aspirations of Scottish Muslims, other minority groups, and the wider Scottish community interested in any of the activities.

We are currently conducting and developing educational and recreational and social activities to meet the needs of adults, promoting full participation of women, and much needed services for children in a positive learning environment.

Our vision is to create a Beacon Institute and Community Hub. We are working towards breaking barriers and community integration and inclusion by promoting understanding and sharing the rich and diverse Muslim cultural tradition without losing our Scottish roots.

Our motto is the same motto that was placed above the entrance to the major universities of Andalusia during the Muslim era:

"The world is held by four pillars:
the wisdom of the learned,
the justice of the great,
the prayers of the righteous,
and the valour of the brave."



Recruitment and appointment of the Trustees

As set out in the constitution, four trustee members will have permanent life trusteeship. They can retire but they must be replaced by someone to hold the same status. The remaining trustees may serve a fixed three-year term.

If the Charity at a meeting which the trustee retires does not fill the vacancy of the retiring trustee, he shall, if willing to act, be deemed to have been reappointed unless at the meeting it is resolved not to fill the vacancy of the retiring trustee, he shall, if willing to act, be deemed to have been reappointed unless at the meeting it is resolved not to fill the vacancy or unless a resolution for the reappointment of the trustee is put to the meeting and lost.

Governing Document

Andalus is a charity registered in Scotland. Its governing document is its constitution, which was agreed and adopted on 10 January 2000.

Activities and Achievements

Events:

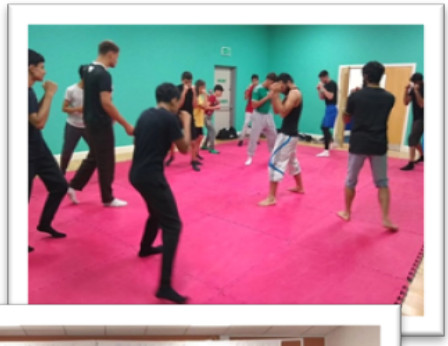


We held talks this year with our special guests Dr Yasin Dutton and Shaykh Rami Nsour on a variety of different topics.



Andalus MMA

We have been running regular weekly martial arts classes teaching wrestling, BJJ, and basic punching and kicking. We hope in the future we can extend this to more classes.



We helped facilitate the 16th Clyde Scout Group at our centre. They now hold most of their activities at Andalus and are growing from strength to strength.





We are holding regular monthly sessions on Looking at the Quran, taking a more contemporary and deeper look at the verses of the Qur'an, followed by light refreshments.

Andalus Honey



We continue to manage and maintain the bee hives at Andalus. Currently, we have 5 hives and they tend to produce around 85 – 90 jars of honey. The honey is then sold at Andalus after Friday Prayers and events. A lot of hard work goes on throughout the year to take care and manage the hives and we are thankful to Allah to also be able to benefit from it.



Andalus Garden

Andalus working with Propagate have been managing the garden project at Andalus. So far we have planted a wild garden and apple trees and we hope to start growing vegetables and herbs. We also managed to get Grants from Grow Wild – Kew Gardens and Cemvo to continue our garden project.

Tajweed Workshops

We also started a weekly adults Qur'anic recitation class, working with people who were complete beginners and those able to recite but were looking to improve their recitation to a higher standard.

Andalus Children's Qur'an and Islamic Studies Classes

These classes run on a Monday and Wednesday from 5pm to 7pm.On Wednesday's from 6pm to 7pm we introduced Islamic studies. These classes allowed the children to explore core topics in Islamic Studies; including stories of the Prophets, core beliefs, interpretation of Qur'an, study of the Life of the Prophet and discussions on contemporary events that affect the community. We had a wide range of children undertaking our Islamic Studies program with ages 7 to 10yrs going through the Safar books 1 to 6 and a new class for 11 to 16yrs going through Safar book 7 and 8.



ARCHERY CLUB

The Archery club still runs classes for Adults every Saturday afternoon.

RAMADAN AND EID 2025

This year we managed to complete the whole Qur'an during the Tarawih prayers. We had Shaykh Ahmed Nabavy from Egypt and Shaykh Hasan from Libya lead the prayers. Eid prayers were well attended by men, women and children.



JUM'AH PRAYERS

Jum'ah Prayers are held every Friday, offering people an opportunity to listen to sermons delivered in the English language with an emphasis on relevant and contemporary issues affecting the community at large.

Financial Review

We refer to the Statements of Financial Activities (Income and Expenditures) and Balance Sheet in the following pages for a detailed financial review.

The charity continued to report a surplus in its unrestricted fund of **£61,886**, £58,846 and £56,593 for the years ended 31st January 2026, 2025 and 2024 respectively. Total expenditure increased to approximately **£58,982**, compared to £32,012 in the previous year, mainly due to increased repairs and maintenance, utilities and other operating costs.

Total income for the year ended 31st January 2026 increased to **£121,668**, compared to £90,858 in the previous year. The main sources of income were voluntary income of £84,757 and rental income of £36,911, including income from hall hire and property at 48 Ancroft Street. The increase reflects continued community support and growth in rental activities.

The charity's total funds increased to **£1,183,706** as at 31st January 2026, compared to £1,121,020 in the previous year. Cash at bank also increased significantly to **£49,696**, compared to £30,980 in the previous year, reflecting the charity's improved financial position.

The Board of Trustees (Board of Directors for Companies House purposes) remains confident that Andalus will continue generating surpluses and making a positive contribution to the community. Accordingly, the trustees have prepared the charity's accounts on a going concern basis.

Trustee Remuneration and Expenses

The Trustees did not receive any return for their services as Trustees.

Reserves

Whilst all funds held by the charity are unrestricted and restricted in terms of the legislation, the trustees have designated reserves to assist with financial management and budgeting of the various on-going and future activities. The trustees are of the opinion that the reserves are sufficient to enable the charity to maintain its activities at an expanding level for the ensuing financial year.

Related party transaction

There are no related party transactions other than major donations received from Trustee, Dr Kishwar Sultana.

Plans for the Future

We plan to continue with delivering current core services and activities; these include Arabic language, Qur'an recitation, Youth activities and annual social activities. We will continue to seek to deliver courses and seminars to explore faith and cultural needs and challenges faced by our community. We will continue to seek opportunities to train more staff and volunteers (capacity building) and seek additional funding opportunities.

Activities of Andalus have been on focus to engage the community and are trying our best to fulfill the needs of the community. Please also note that next to Andalus building, a multi-storied student accommodation has been bult, this has pros and cons for Andalus activities.

Statements of Director's responsibilities

The Trustees (who are also Directors of Andalus for the purposes of company law) are responsible for maintaining proper records, receipts, invoices and preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

Independent Examiner

As per consensus, of the Board of Trustees M. Shahar Ali, FCCA will remain as Independent Examiner in office in the foreseeable future.

This report and accounts were approved for and on behalf of ANDALUS by-

[redacted]

Javed Ali
Chairman
Date: 10 October 2026

Andalus

Statements of Financial Activities

for the year ended 31 January 2026

	Notes	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025 Total £
Incoming Resources	1(c)				
Incoming resources from generated funds					
Voluntary income		83,957	800	84,757	70,635
Other incoming resources (Rent)		36,911	-	36,911	20,223
Total Incoming resources		120,868	800	121,668	90,858
Total Incoming resources	A	120,868	800	121,668	90,858
Resources Expended	1(d)				
Charitable activities expenditures					
Volunteer and Employee costs:					
Sessional Workers Expenses		3,023	-	3,023	1,544
Travel, subsistence and motor expenses		693	-	693	-
Events and workshops		1,680	-	1,680	-
Volunteer expenses		2,299		2,299	1,587
		7,695	-	7,695	3,131
Premises costs:					
Security Alarm/Fire Alarm Maintenance		2,153	-	2,153	503
Repairs and maintenance		16,853	300	17,153	2,254
Rent		-	-	-	-
		19,006	300	19,306	2,757
General expenses:					
Light and heat		13,035	-	13,035	7,412
Waste disposal / Cleaning		1,883	-	1,883	2,946
Website, Telephone & internet		678	-	678	687
Printing, postage, stationery & literature		132	-	132	-
Quran Class		2,808	-	2,808	3,357
Insurance		4,398	-	4,398	4,520
Equipment hire		231	-	231	-
Depreciation		2,031	-	2,031	2,257
Grant expenditure		1,391	-	1,391	2,052
Sundry expenses		4,132	500	4,632	1,001
		30,719	500	31,219	24,232

Total charitable activities cost		57,420	800	58,220	30,120
Governance expenditures					
Other legal and professional		47		47	1,267
Accountancy fees		715	-	715	625
Total Governance expenditures		762	-	762	1,892
Total Resources Expended	B	**58,182**	**800**	**58,982**	**32,012**
Net movements in funds (A - B)	2	62,686	-	62,686	58,846
Expenditures on Fixed Assets (Fund Transfer)		-	-	-	-
Total Funds brought forward		1,121,020	-	1,121,020	1,062,174
Total funds carried forward		**1,183,706**	**-**	**1,183,706**	**1,121,020**

Approved for and on behalf of ANDALUS by-

[redacted]

Signature

Name of Trustee Mr Javed Ali

Date 10 October 2026

Andalus
Balance Sheet
as at 31 January 2026

	Notes		2026		2025
			£		£
Fixed assets					
Tangible assets	3		1,134,010		1,090,040
Current assets					
Cash at bank and in hand		49,696		30,980	
Creditors: amounts falling due within one year	4	-		-	
Net current assets			49,696		30,980
Total assets less current liabilities			1,183,706		1,121,020
Creditors: amounts falling due after more than one year	5		-		-
Net assets			1,183,706		1,121,020
The Funds of the Charity					
Unrestricted Income Funds	6		1,183,706		1,121,020
Total Charity funds			1,183,706		1,121,020

This report was approved by the board of Trustees on 10 October 2026 and signed on its behalf.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

[redacted]

Signature

Name of Trustee: Mr Javed Ali

Andalus
Notes to the Accounts
for the year ended 31 January 2026

1 Accounting policies

(a) Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP (FRS 102)) – Accounting and Reporting by Charities, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities (Regulation and Administration) (Scotland) Act 2023, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Companies Act 2006.

The principal accounting policies adopted in the preparation of these financial statements are set out below.

Change in basis of accounting

Transition to Charities SORP (FRS 102)

During the year, the charity continued to apply the Charities SORP (FRS 102) framework, which replaced the former FRSSE 2015 standard. The transition reflects current OSCR and UK GAAP requirements for small charitable companies. This ensures compliance with the latest reporting standards and incorporates the legislative amendments introduced by the Charities (Regulation and Administration) (Scotland) Act 2023.

There have been no changes to the valuation rules or methods of accounting since the previous year, and the adoption of the updated SORP has not affected the reported surplus or closing reserves.

Changes to previous accounts

No changes have been made to accounts for previous years.

(b) Nature and purpose of funds

Funds held by the charity are classified as either restricted funds or unrestricted funds, in accordance with the Charities SORP (FRS 102).

Restricted funds are funds subject to specific conditions declared by the donor or grant-maker as to their use. Such funds may only be used for particular purposes within the wider objects of the charity, as agreed with the donor or funding body. Income and expenditure relating to restricted funds are shown separately in the Statement of Financial Activities.

Unrestricted funds are funds that may be used at the discretion of the trustees in furtherance of the general charitable purposes of the organisation. These funds are available to support the ongoing operations of the charity and to meet any future obligations.

The trustees maintain a single unrestricted fund for the day-to-day running of the charity. Any transfers between restricted and unrestricted funds are made only when authorised and where permitted under the terms of the funds and relevant legislation.

The trustees are satisfied that all funds have been applied in accordance with the Charities and Trustee Investment (Scotland) Act 2005, as amended by the Charities (Regulation and Administration) (Scotland) Act 2023, and that no breaches of fund conditions have occurred during the year.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the income, the amount can be measured reliably, and receipt is probable. Income is included in the Statement of Financial Activities (SoFA) on an accruals basis, in accordance with FRS 102 Section 23 – Income.

Voluntary income and donations

Voluntary income is received by way of donations from individuals, organisations, and the wider community, and is recognised when the charity is entitled to the funds, the amount can be measured reliably, and receipt is probable.

Tax reclaims on donations and Gift Aid

Income from tax reclaims on donations is included in the accounts at the same time as the original donation to which it relates, based on the expected reclaimable amount from HM Revenue & Customs.

Grants and performance-related income

Grants are recognised as income when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured reliably. Grants that impose performance conditions are recognised as income only when those conditions have been satisfied.

Rental income and trading activities

Income from rental and hall hire activities is recognised on a receivable basis when the service has been provided.

Donated services, facilities, and gifts in kind

Donated goods, services, and facilities are included as income at their estimated fair value when their benefit to the charity is material and quantifiable. A corresponding expense is recorded to reflect their utilisation.

Deferred income

Where income is received in advance of entitlement, it is deferred and recognised in the period to which it relates.

(d) Expenditure and liabilities

Liability recognition

Expenditure is recognised on an accruals basis as liabilities are incurred. Liabilities are recognised when there is a legal or constructive obligation committing the charity to pay out resources and the amount can be measured reliably.

All expenditure is accounted for on an accruals basis and is classified under activity headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated on a reasonable, consistent basis according to the time spent or usage of resources.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its charitable objectives, including both direct and support costs. Direct costs are those specifically attributable to an activity, while support costs include governance, administrative, and property-related costs necessary for the general running of the charity.

Governance costs

Governance costs include all expenditure associated with constitutional and statutory requirements, such as the preparation and independent examination of statutory accounts, trustee meetings, legal advice, and compliance with the Charities (Regulation and Administration) (Scotland) Act 2023 and the Companies Act 2006 where applicable.

Grants payable

Where the charity makes grants or donations to other organisations or individuals, such grants are recognised as expenditure when a valid expectation of payment has been created. Grants with performance conditions attached are only recognised when those conditions have been met.

Support costs
Support costs include central administrative functions, staff costs, utilities, and other shared resources. These have been allocated across the activities of the charity in proportion to the related usage or staff time spent on each function.

Irrecoverable VAT
Irrecoverable VAT is included as part of the expenditure to which it relates, as the charity is not VAT-registered.

Provisions and contingent liabilities
Provisions are made where the charity has a present obligation (legal or constructive) arising from a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be reliably estimated.

Contingent liabilities are disclosed where a possible obligation exists but cannot yet be measured with sufficient reliability or where the outcome is uncertain.

Compliance with statutory duties
All expenditure has been made in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, the Charities (Regulation and Administration) (Scotland) Act 2023, and the Charities Accounts (Scotland) Regulations 2006 (as amended).

(e) Charitable activities expenditures
Charitable expenditure comprises all costs incurred by the charity in carrying out its charitable objectives and delivering services to its beneficiaries. These costs include both direct costs, which can be specifically attributed to an activity, and support costs, which are necessary to sustain the day-to-day operations of the organisation.

All charitable activities expenditure is shown gross of any related income and includes all costs incurred in furthering the charity's objects, whether directly or indirectly.

Depreciation is provided on tangible fixed assets used for charitable purposes in accordance with the accounting policy set out in Note (f).

(f) Tangible fixed assets and depreciation

Tangible fixed assets for use by charity
Tangible fixed assets are capitalised when they are intended for continuing use in the charity's activities, are expected to be used for more than one year, and cost at least £500. Assets are initially recognised at cost, including all expenditure directly attributable to bringing the asset into working condition for its intended use.

All tangible fixed assets are stated at historical cost less accumulated depreciation. The freehold property is held at cost and is not depreciated, as the trustees consider that its residual value is not materially different from cost and that it has a useful life exceeding 50 years. The trustees review the property's carrying value annually for indicators of impairment in accordance with FRS 102 Section 27 (Impairment of Assets).

Stocks
Stock is valued at the lower of cost and net realisable value.

2 Net movements in funds (A - B)

	2026	2025
	£	£
Total Incoming resources	121,668	90,858
Total Resources Expended	58,982	32,012
	62,686	58,846

3 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 February 2025	1,069,733	74,584	1,144,317
Additions	46,000	-	46,000
At 31 January 2026	1,115,733	74,584	1,190,317
Depreciation			
At 1 February 2025	-	54,276	54,276
Charge for the year	-	2,031	2,031
At 31 January 2026	-	56,307	56,307
Net book value			
At 31 January 2026	1,115,733	18,277	1,134,010
At 31 January 2025	1,069,733	20,308	1,090,041

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	10% reducing balance method
Land and buildings	No depreciation

4 Creditors: amounts falling due within one year

	2026 £	2025 £
Other taxes and social security costs	-	-
Other creditors	-	-
	-	-

5 Creditors: amounts falling due after one year

	2026 £	2025 £
Loans	-	-
Other creditors	-	-
	-	-

6 Funds of the Charity

	2026 £	2025 £
Total Funds brought forward	1,121,020	1,062,174
Net movements in funds (A - B)	62,686	58,846
Total funds carried forward	1,183,706	1,121,020

Independent examiner's report to the trustees of Andalus.

I report on the financial statements for the year ended 31 January 2025, which are set out pages above.

Responsibilities of the trustees and the independent examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005, as amended by the Charities (Regulation and Administration) (Scotland) Act 2023, and with the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trustees consider that the audit requirement under Regulation 10(1)(d) of the 2006 Regulations does not apply, and that there is no requirement in the charity's governing document or any other statutory obligation to conduct an audit. Accordingly, the accounts are subject to independent examination.

Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to examine the accounts as required under Section 44(1)(c) of the 2005 Act (as amended) and to state whether any matters have come to my attention in connection with my examination.

Basis of Independent Examiner's Statement

I conducted my examination in accordance with Regulation 11 of the 2006 Regulations and in line with the guidance issued by the Office of the Scottish Charity Regulator (OSCR) under the amended charity law framework effective from 2024.

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 information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries. Consequently, I do not express an audit opinion on the view given by the accounts and, in particular, I express no opinion as to whether the accounts give a true and fair view of the affairs of the charity.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and, before finalising the report, I obtained written assurances from the trustees on all material matters.

I confirm that this report has been prepared in respect of an examination carried out under Section 44(1)(c) of the 2005 Act, as amended by the Charities (Regulation and Administration) (Scotland) Act 2023, and conducted in accordance with the guidance issued by OSCR.

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

1. Which gives me reasonable cause to believe that, in any material respect, the following requirements—
   - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; and
   - to prepare financial statements which accord with those records and comply with Regulation 8 of the 2006 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 financial statements to be reached.

[redacted]

M SHAHAR ALI
ACCA MBA BBA
0757 63 83 315
ALI.SHAHAR@GMAIL.COM

(Signature)
INDEPENDENT EXAMINER: 19/10/2026

M Shahar Ali (Stamp)

FCCA, BBA, MBA, iTax. …….