Report of the Directors and

Unaudited Financial Statements for the Year Ended 30 April 2026

for

Dunfermline Islamic Centre Limited
Limited by Guarantee

Company Number SC562851

Charity Registration Number SC047755

Dunfermline Islamic Centre Limited
Limited by Guarantee

Contents of the Financial Statements
for the Year Ended 30 April 2026

Dunfermline Islamic Centre Limited
Limited by Guarantee

Company Information
for the Year Ended 30 April 2026

DIRECTORS:	Mr Ajaz Mohammed Mr Mohammed Akbar Mr Mohammed Irshad – resigned 18th April 2026 Mr Mohammed Ramzan Mr Mohammed Sharif Mr Mohammed Ashik Miah
SECRETARY:	Mr Mohammed Ramzan
REGISTERED OFFICE:	125 Woodmill Road Dunfermline Fife KY11 4AE
REGISTERED NUMBER:	SC562851 (Scotland)
ACCOUNTANTS:	Wallace White Accountants 2nd Floor 22-24 Blythswood Square Glasgow G2 4BG

Dunfermline Islamic Centre Limited
Limited by Guarantee

Report of the Directors
for the Year Ended 30 April 2026

The directors present their report with the financial statements of the company for the year ended 30 April 2026.

PRINCIPAL ACTIVITY
The principal activity of the company in the year under review was that of a Charity, and the promotion of the Islamic religion.

DIRECTORS
The directors shown below have held office during the whole of the period from 1 May 2025 to the date of this report.

A Mohammed
M Akbar
M Ramzan
M Sharif
M A Miah

M Irshad – resigned 18 April 2026.

The Directors hold no beneficial interest.

REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENTS
The charitable purposes of the Company are the advancement of religion, the promotion of religious or racial harmony, the advancement of education, the saving of lives and the provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended by:

Promoting and advancing the Religious and Cultural education of Muslims according to the AHLE-SUNNA-WAL JAMAT HANAFI BRELVI school of thought in the city of Dunfermline and surrounding areas; and following that school of thought as led by such honourable figures as HAZRAT AMAM ABU HANIF IMAM AZAM R, HAZRAT IMAM RABBANI SAYIDINA SHAIKH AHMAD SARHINDI FAROOKI MUJADID AL FISANI, SAYINDINA SHAIKH MOHAMMED ABDUL HAQ MOHADDITH DHAHLVI, IMAM AHLE-SUNNAT SAYYIDINA IMAM AHMED RAZA KHAN BRELVI

Holding interfaith meetings, open days and promoting integration into the local community

Assisting the elderly & vulnerable in the local community

Supporting people who choose to convert to Islam and helping them with the teachings of Faith.

Providing children's Quran classes and English Islamic studies classes

Provision of grants to another charity or charities that advance the saving of lives

Providing recreational and sports activities, including those relating to football, badminton, table tennis, basketball, netball, pool and cricket.

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STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

....
A Mohammed - Director

Date: 28 - 8 - 2026

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Dunfermline Islamic Centre Limited
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Income Statement
for the Year Ended 30 April 2026

		30.4.26		30.4.25	
	Notes	£	£	£	£
Incoming Resources			202,750		194,749
Resources Expended			182,591		126,008
Interest payable and similar expenses			4,664		4,806
Net Incoming Resources for the year			15,495		63,935

The notes form part of these financial statements

Dunfermline Islamic Centre Limited
Limited by Guarantee (Registered number: SC562851)

Balance Sheet
30 April 2026

		30.4.26		30.4.25	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	4		926,272		780,716
CURRENT ASSETS					
Cash at bank		11,322		157,427	
CREDITORS					
Amounts falling due within one year	5	4,848		5,319	
NET CURRENT ASSETS			6,474		152,108
TOTAL ASSETS LESS CURRENT LIABILITIES			932,746		932,746
CREDITORS					
Amounts falling due after more than one year	6		104,235		119,808
NET ASSETS			828,511		813,016
RESERVES					
Revaluation reserve	7		460,000		460,000
Retained earnings			368,511		353,016
			828,511		813,016

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2026 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

Dunfermline Islamic Centre Limited
Limited by Guarantee (Registered number: SC562851)

Balance Sheet - continued
30 April 2026

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 21 July 2026 and were signed on its behalf by:

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A Mohammed - Director

....
M Sharif - Director

....
M Ramzan - Director

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1. **STATUTORY INFORMATION**

Dunfermline Islamic Centre Limited (Limited by Guarantee) is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
In accordance with SSAP 19, no depreciation is provided in respect of land and buildings with over 20 years to run. This treatment is a departure from the requirements of the Companies Act concerning depreciation of fixed assets, however land and buildings are not held for consumption but for investment and the directors consider that systematic annual depreciation would be inappropriate. The accounting policy adopted is therefore necessary for the financial statements to give a true and fair view. Depreciation or amortisation is only one of the many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot reasonably be separately identified or quantified.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 9 (2025 - 6).

4. OPERATING PROFIT

The operating profit is stated after charging:

	30.4.26	30.4.25
	£	£
Depreciation - owned assets	-	-

5. TANGIBLE FIXED ASSETS

	Land and buildings	Plant and machinery etc	Totals
	£	£	£
COST			
At 1 May 2025	780,716	872	781,588
Additions	145,556	-	145,556
At 30 April 2026	926,272	872	927,144
DEPRECIATION			
At 1 May 2025	-	872	872
Charge for year	-	-	-
At 30 April 2026	-	872	872
NET BOOK VALUE			
At 30 April 2026	926,272	-	926,272
At 30 April 2025	780,716	-	780,716

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.26	30.4.25
	£	£
Bank loans and overdrafts	4,068	4,068
Taxation and social security	-	471
Other creditors	780	780
	5,319	5,319

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7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.4.26	30.4.25
	£	£
Bank loans	104,235	119,808

Amounts falling due in more than five years:

Repayable by instalments		
Bank loans more 5 yr by instal	57,682	73,255

8. RESERVES

	Revaluation reserve
	£
At 1 May 2025 and 30 April 2026	460,000

Dunfermline Islamic Centre Limited
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Report of the Accountants to the Directors of
Dunfermline Islamic Centre Limited
Limited by Guarantee

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 30 April 2026 set out on pages three to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Wallace White Accountants
2nd Floor
22-24 Blythswood Square
Glasgow
G2 4BG

21 July 2026

Dunfermline Islamic Centre Limited
Limited by Guarantee

Trading and Profit and Loss Account
for the Year Ended 30 April 2026

	30.4.26		30.4.25	
	£	£	£	£
Donations		186,775		186,049
Rent received		15,975		8,700
Cost of sales				
Purchases		76,929		45,506
GROSS PROFIT		125,821		149,243
Other Income				
Sundry Receipts		-		-
Expenditure				
Donations	20,120		8,818	
Rates and water	2,231		930	
Insurance	2,968		2,364	
Light and heat	28,111		18,720	
Wages	32,864		38,209	
Telephone	703		824	
Post and stationery	126		121	
Repairs and renewals	8,405		6,543	
Computer costs	1,503		981	
Accountancy	1,560		1,794	
Professional Fees	4,528		-	
		103,119		79,304
		22,702		69,939
Finance costs				
Bank charges	2,543		1,199	
Bank loan interest	4,664		4,806	
		7,207		6,005
NET PROFIT		15,495		63,934

This page does not form part of the statutory financial statements