

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of Charity name
Muslim Council of Scotland (SCIO)

Registered charity number SC053032

On the accounts of the charity for the period

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
01	01	2025	to	31	12 2025

Set out on pages

(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 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 accounts to be reached.

Signed:

Date: 15/9/2026

Name:

Kenneth Tait CA

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

CA (ICAS)

Address:

1 Campbell Lane
Hamilton
ML3 6DB

*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.



Receipts and payments accounts						
For the period from				to		
	1	JAN	2025		31	Dec 2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	6,911	-			6,911	77,640
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	6,911	-	-	-	6,911	77,640
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	6,911	-	-	-	6,911	77,640
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	17,729	-			17,729	20,319
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	300
Legal costs					-	
Other					-	
A3 Sub total	17,729	-	-	-	17,729	20,619
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	17,729	-	-	-	17,729	20,619
Net receipts / (payments)	(10,818)	-	-	-	(10,818)	57,021
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(10,818)	-	-	-	(10,818)	57,021

Section B Statement of balances

	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	57,021				57,021	
	Surplus / (deficit) shown on receipts and payments account	(10,818)				(10,818)	57,021
						-	
						-	
	Cash and bank balances at end of year	46,203	-	-	-	46,203	57,021
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	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	-	-

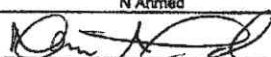
Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

N Ahmed



Naeem Ahmed

15/9/

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1	January	2025		31	December	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Muslim Council of Scotland (SCIO)
MCS
SC053032
70, Coplaw Road
Glasgow
Postcode G42 7JG

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	Dr. Muhammad Adrees	Convenor		Elected - AGM
2	Mr. Azzam Ali Mohamad	Vice-convenor		Elected - AGM
3	Mr. Naeem Ahmed	Treasurer		Elected - AGM
4	Mr. Basharat Bashir	General Secretary		Elected - AGM
5	Dr. Nadvi Jawed	Head of Masjid Islamic centres		Elected - AGM
6	Ms. Lindsay Tayler	Joint Media		Elected - AGM
7	Dr Ismail Amani	Executive Board Member		Elected - AGM
8	Mr. Javaid Ullah	Joint Media		Elected - AGM
9	Mr. Najaf Jafri	Media spokesperson		Co-opted – Board
10	Mr. Shaukat Sultan	Co-ordinator		Co-opted – Board
11	Dr Alisha Merchant	Regional Board member		Co-opted – Board
12	Ms. Fatima Ramazan	Regional Board member		Co-opted – Board
13	Ms. Shahid Farooq	Regional Board member		Co-opted – Board
14	Mr. Aga Sahin Firat	Regional Board member		Co-opted – Board
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

Governed by a written Constitution.

Trustee recruitment and appointment

Elections every 3 years after initial set-up period. Eight trustees are elected and 3 regional elected and 3 co-opted based not regional/gender equality.

Objectives and activities

Charitable purposes

The advancement of the education, health, and wellbeing of the Muslim Communities within Scotland for the betterment of racial understanding and harmony between the various communities in Scotland.

To promote cooperation, consensus, and unity on Muslim affairs in Scotland.

To encourage and strengthen all existing efforts being made for the benefit of the Muslim community through lobbying Scottish Parliament at law making stages.

To work for a more enlightened appreciation of Islam and Muslims in the wider society.

Summary of the main activities in relation to these objects

Members of the MCS board organised and attending many events during 2025. Some of them are highlighted in achievements of the charity.

Achievements and performance

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

1. MCS has run and collaborated on several Campaigns and events during the period 2025 (some listed below)
2. Meeting with Imam's and Committee Chairs from Edinburgh and surrounding areas in Edinburgh.
3. Ceasefire Now Campaign in Gaza with other organisations. Raised funds for Humanitarian and Medical Aid for Gaza for the consolidated group. Fundraise during peace marches for Gaza.
4. Islamophobia Awareness Month each November. Request affiliates to open mosques to all faiths and organise tours.
5. Awareness and safety meetings held in Glasgow and Edinburgh.
6. Attended and spoke at interfaith meetings at different Islamic Centres during Ramadan (every year).
7. Regularly attend Scottish Government Faith and Belief Forum.
8. Attend Functions at Scottish Parliament affecting Muslims in Scotland.
9. Attend Mosques over Scotland for awareness of current issues and MCS.
10. Respond to white papers in Government consultation.
11. Attend Cross Party Group (CPG) meetings at Scottish Parliament.

And many more.

Financial review

Brief statement of the charity's policy on reserves

To provide at least three months reserves to enable the continuance of the charity.

Details of any deficit

none

Donated facilities and services (if any)

Every Board member is non-paid individual who spends finances going to meetings. Nothing is taken from the funds other than costs incurred in organising events and needs that arise from them.
All donations raised for a cause and spent in furtherance of the cause.

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)		
Full name(s)	NAEEM AHMED	
Position (e.g. Chair)	G. Secretary	
Date	15/09/2026	