

Charity No:- SC031399

# Madrasatul Imam Mohammad Zakariya

Financial Statements

For the year ended 31 March 2025

**Madrasatul Imam Mohammad Zakariya – SC031399**

**Information**

For the year ended 31 March 2025

Trustees:

Naushad Aziz

Hanif Hussein

Zuber Karim

Contact Address:

40-42 Strathern Road

Broughty Ferry

Dundee

DD5 1PN

Accountant:

Douglas J Martin & Co

40-42 Brantwood Avenue

Dundee

DD3 6EW

Charity Number:

SC031399

**Report to the Trustees**

Trustees of the Madrasatul Imam Mohammad Zakariya

During the financial year to 31 March 2025, the Trustees were as follows:

- Naushad Aziz
- Hanif Hussein
- Zuber Karim

All Trustees were appointed in terms of the constitution of the Charity.

**Aims and Objectives**

- To create an awareness of Islam through the advancement of Islamic Education.
- Make adequate provision for higher studies of the Holy Quran, the Hadith and Islamic history, philosophy and secular education and other related subjects.
- To promote and/or carry out research.
- To provide advice.
- To publish or distribute information.
- To co-operate with other bodies.
- To support, administer or set up other charities.

**Trustees' responsibilities in relation to the Financial Statements**

It is the responsibility of the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the year end. In preparing those financial statements, the trustees will:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any departures 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 operation.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure that the financial position of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved on behalf of the Trustees

  
Trustee ZUBER KARIM

Dated: 26/03/2026

**Madrasatul Imam Mohammad Zakariya – SC031399**

## Statement of Financial Activities

## Incorporating an Income and Expenditure Account

For year ended 31 March 2025

|                              | 2025             |            | 2024             |            |
|------------------------------|------------------|------------|------------------|------------|
|                              | Funds            | Funds      | Funds            | Funds      |
|                              | Unrestricted     | Restricted | Unrestricted     | Restricted |
|                              | £                | £          | £                | £          |
| <b><u>Receipts</u></b>       |                  |            |                  |            |
| Grants Received              | -                | -          | -                | -          |
| Donations                    | 66,249.02        | -          | 35,383.72        | -          |
| Membership & Class Fees      | 8,436.00         | -          | 4,600.00         | -          |
| Other                        | -                | -          | -                | -          |
| <b>Total Income</b>          | <b>74,685.02</b> | <b>-</b>   | <b>39,983.72</b> | <b>-</b>   |
| <b><u>Payments</u></b>       |                  |            |                  |            |
| Wages                        | 26,447.63        | -          | 8,348.67         | -          |
| Telephone & Broadband        | 280.00           | -          | -                | -          |
| Admin & Computer Accessories | 1,059.38         | -          | -                | -          |
| Heat & Light                 | 4,759.19         | -          | 4,235.68         | -          |
| Rent & Rates                 | 3,127.44         | -          | 3,127.44         | -          |
| Maintenance                  | 40,028.12        | -          | 35,471.84        | -          |
| Fees                         | 72.10            | -          | -                | -          |
| Accountancy Fee              | 250.00           | -          | -                | -          |
| Miscellaneous                | 680.00           | -          | -                | -          |
| <b>Total Expensed</b>        | <b>76,703.86</b> | <b>-</b>   | <b>51,183.63</b> | <b>-</b>   |
| <b>NET Movement</b>          |                  |            |                  |            |
| Total                        | - 2,018.84       | -          | - 11,199.91      | -          |
| b/f bal from 2024            | 2,429.44         | -          | 13,629.35        | -          |
| Previous yr adjustment       |                  |            |                  |            |
| c/f as at 31 March 2025      | <b>410.60</b>    | <b>-</b>   | <b>2,429.44</b>  | <b>-</b>   |

**Madrasatul Imam Mohammad Zakariya – SC031399**

Statement of Financial Activities

Incorporating an Income and Expenditure Account

For Year ended 31 March 2025

|                            | 2025                |                   | 2024                |                   |
|----------------------------|---------------------|-------------------|---------------------|-------------------|
|                            | <b>Funds</b>        | <b>Funds</b>      | <b>Funds</b>        | <b>Funds</b>      |
|                            | <b>Unrestricted</b> | <b>Restricted</b> | <b>Unrestricted</b> | <b>Restricted</b> |
|                            | <b>£</b>            | <b>£</b>          | <b>£</b>            | <b>£</b>          |
| <b>Current Assets</b>      |                     |                   |                     |                   |
| Cash & Cash Equivalents    | 660.60              | -                 | 2,429.44            | -                 |
| <b>Non-Current Assets</b>  | -                   | -                 | -                   | -                 |
| <b>Total Assets</b>        | <b>660.60</b>       | <b>-</b>          | <b>2,429.44</b>     | <b>-</b>          |
| <b>Current Liabilities</b> |                     |                   |                     |                   |
| Accruals                   | 250.00              | -                 | -                   | -                 |
| <b>Net Assets</b>          | <b>410.60</b>       | <b>-</b>          | <b>2,429.44</b>     | <b>-</b>          |
| Unrestricted Funds         | 410.60              |                   | 2,429.44            |                   |
| Restricted Funds           | -                   |                   | -                   |                   |
|                            | <b>410.60</b>       | <b>-</b>          | <b>2,429.44</b>     | <b>-</b>          |

The Financial statements on pages 3-5 were approved by the Trustees and signed on their behalf, by:



Trustee **RUBER KARIM**

Dated: **26/03/2026**

1. Accounting Policies

The financial statements have been prepared under the Historical Cost Convention and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" and the Charities Accounts (Scotland) Regulations 1992.

a. Income

Income is credited to the financial statements in the year in which it is receivable and is shown gross of tax.

b. Capital Expenditure

Resources expended on alienable assets are written off in the year in which it occurred.

c. Fund Accounting

General funds are unrestricted funds which are available for use at the direction of the Management Committee in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Management Committee for particular purposes. The aim and use of each designated fund is set out to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering these funds are charged against specific funds. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate funds.

I report on the accounts of the Charity for the year ended 31 March 2025 which are set out of pages 4-5.

**Retrospective responsibilities of the 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Charity consider that the audit requirements of regulation 10(1) (a)-(c) 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 Act. 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 seek explanation from the Trustees concerning any such matters. The procedures undertaken to not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's statement**

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 of 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 8 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.

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Douglas J Martin

Chartered Accountant Independent Examiner

40-42 Brantwood Avenue

Dundee

DD3 6EW

Date: 26/3/26