

**Report of the trustees and  
Financial Statements for the Year Ended 31 December 2024  
For  
Kirkcaldy Central Mosque and Community Centre  
Charity Number SC020589**

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For the Year Ended 31 December 2024**

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**Charity Information  
For the Year Ended 31 December 2024**

**CHAIRPERSON:**

**TREASURER:**

**SECRETARY:**

**COMMITTEE MEMBERS:**

**REGISTERED OFFICE:**

**REGISTERED NUMBER:** SC020589 (Scotland)

**INDEPENDENT EXAMINER:**

Ahmad & Nabi McMullan Accountants  
95-107 Lancefield Street  
Glasgow  
G3 8HZ

**Report of the Trustees  
For the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the Year Ended 31 December 2024.

**Governing Document**

The organization is a registered Scottish Charity, and the purposes and administration arrangements are set out in the constitution.

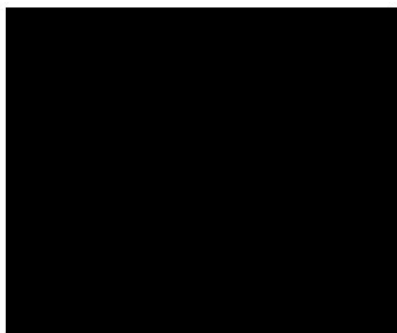
The charity trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Legislation applicable to charities in Scotland requires the Executive Committee 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 end of the year. In preparing financial statements giving a true and fair view, the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the applicable Charities SORP:
- make judgments and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice 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 Executive Committee are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity, and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Executive Committee and dated 11<sup>th</sup> July 2025.



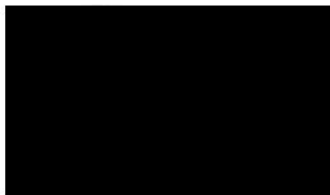
**Kirkcaldy Central Mosque****31/12/2024****SOFP**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2024 Total £</b>	<b>2023 Total £</b>
Donations	269146		269146	349998
Gift aid	80612		80612	48670
Refunds	17954		17954	10638
<b>Total incoming resources</b>	<b>367712</b>		<b>367712</b>	<b>409306</b>
<b>Expenditure</b>				
Books and Material				3015
Bank Charges	1426		1426	3040
Rent and Rates	595		595	1915
Heat and Light	49248		49248	33617
Capital Expenditure	198302		198302	244500
Repairs	2340		2340	19367
Telephone	561		561	817
Wages	42176		42176	35095
Imam Costs	12275		12275	28304
Consultancy	5100		5100	5980
HMRC- PAYE	2500		2500	3700
Professional	580		580	501
Cleaning	14229		14229	5260
Advertising	1992		1992	630
Insurance				4366
Merchant Charges	1313		1313	746
Donations	17964		17964	13673
Transportation				303
IT/Software				144
Loan	25000		25000	
<b>Total Expenditure</b>	<b>375602</b>		<b>375602</b>	<b>404973</b>
<b>Net incoming resources</b>	<b>-7890</b>		<b>-7890</b>	<b>4333</b>
<b>Total funds brought forward</b>	<b>1603741</b>		<b>1603741</b>	<b>1599408</b>
<b>Total funds carried forward</b>	<b>1595851</b>		<b>1595851</b>	<b>1603741</b>

**Kirkcaldy Central Mosque****31/12/2024****Balance Sheet**

		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Fixed Assets	1,611,823	1,611,823	
Property and property improvements	244,500	244,500	
		<b>1,856,323</b>	<b>1,856,323</b>
Fixtures and fittings	9,015	9,015	
Additions			
Depreciation chg bf	8,420	8,420	
Depreciation chg for the year		595	595
Total fixed assets		<b>1,856,918</b>	<b>1,856,918</b>
<b><u>Current Assets</u></b>			
Debtors	315	351	
Cash in bank	163	4,618	
Cash in hand	251	650	
		<b>729</b>	<b>5,619</b>
<b><u>Current Liabilities</u></b>			
Other Creditors		231,796	231,796
Funeral Committee		10,000	10,000
		20,000	20,000
Net current assets		<b>-261,067</b>	<b>-256,177</b>
		<b>1,595,851</b>	<b>1,600,741</b>
Represented by:-			
Unrestricted funds		1,595,851	1,603,741
		<b>1,595,851</b>	<b>1,603,741</b>

The financial statements were approved by the Trustee on 11<sup>th</sup> July 2025 and were signed by:



## **Report of the Independent Examiner to the Trustees of Kirkcaldy Central Mosque**

I report on the financial statements for the Year Ended 31 December 2024 which are set out on pages 1 to 5.

### **Responsibilities of the trustees and the independent examiner**

The trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements required under Section 44 (1) (c) of the Act and to state whether matters have come to my attention.

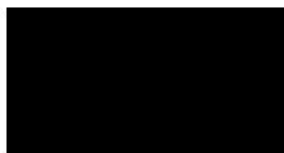
### **Basis of Independent Examiner's Statement**

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 financial statements presented with those records. It also includes consideration of any unusual items of disclosure in the financial statements 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 view given by the financial statements.

### **Independent Examiner's Statement**

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

1. Which gives me a reasonable cause that in any material aspect the requirements:
  - ☐ to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation, and
  - ☐ to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the financial records to be reached.



Ahmad & Nabi McMullan Accountants  
95-107 Lancefield Street  
Glasgow  
G3 8HZ

11<sup>th</sup> July 2025