

MADRESSA ALARABIA ALISLAMIA

Financial Statements

For the year ended 31 December 2024

Charity no: SC030403

Madressa Alarabia Alislamia Mosque

Report of the Trustees for the year ended 31 December 2024

During the financial year to 31 December 2024, the trustees were as follows:-



The trustees present their annual report and financial statements of the charity for the year ended **31 December 2024** and confirm they comply with the charities and Trust Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16th July 2014.

Objectives

Our objectives are set to reflect our faith and community aims. During the year trustees review their objectives and activities to ensure they continue to reflect their aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Trustees aims remain to provide a facility where Muslims can worship and to provide a community facility for the local community. Long term ambition is to build the self-confidence of local Muslims in their faith, and through our community facilities help make our area a peaceful, vibrant and harmonious community.

Trustees want to make the Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about Islam, can gather together to learn about their religion and worship. The Mosque is fortunate to have facilities for women who want to pray. The Mosque is open at all prayer times, the Friday prayers being a Focus of their activities.

An important part of Muslim faith is charitable giving, during month of Ramadan, before Eid prayer, trustees are pleased to receive Fitrana for the sole purpose of relief off financial hardship of humanity all over the world.

Volunteers are an important resource in both Islamic faith and community work. Volunteers are involved in most of the activities. All trustees give their time freely.

Activities and achievements

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who atten the mosque and the wider community.

Religious activities

Mosque provides a centre for prayers and worship and for the activities associated with Muslim faith. During the year under review, wider range of religious services and activities were offered, including:

Prayers: The Mosque is opened all day for daily and Friday (Jumma Prayer) prayers.

Festivals: The Mosque prepares food during Ramadan for those attending the Mosque who wish to break their fast together.

Qur'an teaching: Learning to read Qur'an is considered an important element of religious education and training. Mosque continues to provide this facility for the young and elderly.

Fitrana: it is a part of Muslim faith that Fatrana should be given on behalf of everyone in the house by the head of the family before Eid prayer. A Muslim need not give Fitrana through the Mosque but Mosque do provide the opportunity for those attending it. Committee of the Mosque collects and distributes the Fitrana, none of which is used to fund the Mosque. No commission is taken for the collection or distribution of Fitrana. It is distributed in line with the teaching of Islam.

Reserves policy

Trustees policy is to hold enough funds to meet operating costs of the Mosque.

Principal funding sources

The charity's main source of income is donations given by people. Funds given at a Friday prayers (Jumma Prayer) is the large part of the collection.

Charity also recives rental income form units rented out.

Investment policy and objectives

The charity has invested in property to help in running cost. . Cash reserves are held in current accounts.

Trustees' responsibilities in relation to the financial statements

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

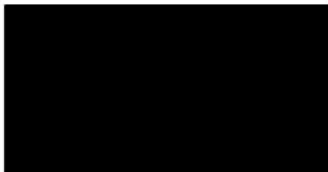
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the income resources and application of resources, of the charity for that period.

In preparing the financial statements, the trustees are require to:

- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principles in the applicable Charities SORP;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable accounting standards have been followed, subject to any material departure 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on its behalf by:



(Trustees)

18-Aug-25

**Madressa Alarabia Alisamia Mosque
Ibrahim Mosque
Statement of Financial Activities
for the year ended 31 December 2024**

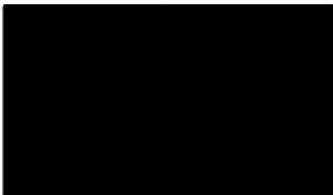
	Note	Unrestricted funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources					
<i>Incoming resources from generating funds:</i>					
Voluntary Income:					
Collection - Friday etc	3	160,901	-	160,901	103,494
HMRC		-	-	-	24,968
Interest rec		8,835	-	8,835	4,223
Rental income		73,813	-	73,813	76,546
Total income		243,549	-	243,549	209,231
Expenditure on:					
<i>Costs of generating funds:</i>					
Charitable activities:	9	113,082		113,082	97,427
Govenance costs:		-		-	-
Total expenditure		113,082	-	113,082	97,427
Net movement in funds		130,467	-	130,467	111,804
<i>Reconciliation of funds</i>					
Total funds brought forward		1,316,615		1,316,615	1,204,811
Total funds carried forward		1,447,082	-	1,447,082	1,316,615

**Madaressa Alarabia Alislamis Mosque
Ibrahim Mosque
Balance Sheet as at 31 December 2024**

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets		864,841	737,721
Current assets:			
Debtors		-	-
Cash at bank and in hand		582,241	578,894
		582,241	578,894
Total current assets		582,241	578,894
Liabilities:			
Creditors :-			
Creditors		-	-
Qarz-e-Husna		-	-
		-	-
Net current assets		(582,241)	(578,894)
Net assets		1,447,082	1,316,615
The funds of the charity:			
Unrestricted funds:			
Designated funds		-	-
General funds		130,467	111,804
		130,467	111,804
Total unrestricted funds		130,467	111,804
Balance Bfwd		1,316,615	1,204,811
		-	-
		-	-
Restricted income funds		-	-
		1,447,082	1,316,615

The notes at pages 7 to 9 form part of these accounts.

Approved by the trustees on 19 August 2025 and signed on their behalf by:



Notes to the accountants

1. **Accounting policies**

(a) **Basis of preparation**

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice. Accounting and Reporting by Charities (SORP 2005) issued in March 2005, and applicable UK accounting Standards and Charities Act 1993.

(b) **Funds structure**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of specific appeal at Friday prayers or under the terms for public collection of Fitrana in accordance with the teachings of Islam.

(c) **Incoming resources**

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donation at Friday prayers, and is included in full in the Statement of Financial Activities when receivable. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services donated by volunteers has not been included in these accounts, except where the services provided are in the nature of professional services where a fee would otherwise be charged, in which case the donated service is valued at their chargeable rate.

Investment income is included when receivable.

Incoming resources from charitable trading activity is accounted for when earned.

(d) **Resources expended**

Liabilities are recognised as resources expended as soon as there is a legal or or constructive obligation committing the charity to the expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(e) **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(f) **Costs of generating funds**

Costs of generating funds are those cost incurred in attracting voluntary income.

(g) **Tangible fixed assets**

The freehold property is valued at historic cost and is not depreciated, as the Mosque and related halls are considered to have a useful life as a building of greater than 50 years and so any depreciation charge is considered immaterial.

2. **Related party transactions and trustees' remuneration**

Trustees receive no emoluments The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2018 £nil).

3. **Incoming resources from voluntary income**

	Unrestricted funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations	160,901	370	161,271	103,494
Car Park	-	-	-	-
Donation from Bank	-	-	-	-
HMRC - Gift aid	-	-	-	24,968
Interest Received	8,835	-	8,835	4,223
Rental Income	73,813	-	73,813	76,546
	<u>243,549</u>	<u>370</u>	<u>243,919</u>	<u>209,231</u>

4. **Resources expended
Faith and worship:**

	Unrestricted funds Direct costs £	Restricted Funds Direct costs £	Total Funds 2024 £	Total Funds 2023 £
Mosque	-	-	-	-
Fitrana	-	-	-	-
Total charitable activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

2024
£

2023
£

5. **Staff costs**

Wages and salaries (Inc Imams Wage)	50,705	37,076
HMRC - Nic and tax	642	384
	<u>51,347</u>	<u>37,460</u>

6.	Fixed assets: tangible assets		
		Freehold property	Total 2024
		£	£
	As at 1 January 2024	737,721	737,721
	Additions	127,120	127,120
	Disposal	-	-
	At 31 December 2024		
		<u>864,841</u>	<u>864,841</u>

7.	Analysis of net assets between funds			
		Unrestricted funds	Restricted funds	Total 2024
		£	£	£
	Fixed assets	864,841		864,841
	Current assets	582,241		582,241
	Current liabilities	-		-
	Total net assets	<u>1,447,082</u>	<u>-</u>	<u>1,447,082</u>

8.	Analysis of current assets		
		2024	2023
		£	£
	Prepayments and accrued income		
	Cash at bank and in hand	582,241	578,894
		<u>582,241</u>	<u>578,894</u>

9.	Breakdown of expenses	2024	2023
		£	£
	Wages and salaries	50,705	37,076
	Employers Ni	642	384
	Rates , Water rates and charges	4,069	797
	Light and heat	12,830	28,793
	Alarm and security	-	225
	Telephone, broadband and fax	323	346
	Printing, postage and stationery	1,359	5,716
	Insurance	8,547	5,760
	Cleaning	454	2,418
	Donation	1,400	-
	Equipment service	-	-
	Repair, renovation and refurbishment	32,388	10,700
	Legal and professional fee (inc architects fee)	-	4,972
	Bank charges	155	-
	Accountancy	-	-
	Sundry including bank charges, software and cleaning	210	240
		<u>113,082</u>	<u>97,427</u>

Madaressa Alarabia Alislamia Mosque
Accountants Report to the accounts
For The Year Ended
31 December 2024

Respective responsibility 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) (a) to © of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) © 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 on 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

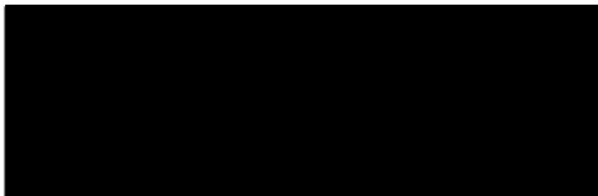
In the course of my examination, no matter come to my attention [other than that disclosed on the attached pages]

1. Which gives me reasonable cause to believe that in my 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

02/09/2025

Name: Argyle Accountants
Certified Public Accountants.
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Glasgow G3 8LZ
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