

Report of the Trustees and  
Financial Statements for the Year Ended 31<sup>st</sup> March 2024  
for  
Masjid Noor

SA Accountants  
*Accountants & Tax Advisers*  
4-10 Darnley Street  
1<sup>st</sup> Floor, Office 103-105  
Glasgow  
G41 2SE

Masjid Noor

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for the Year Ended 31<sup>st</sup> March 2024

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## Masjid Noor

### Report of the Trustees for the Year Ended 31<sup>st</sup> March 2024

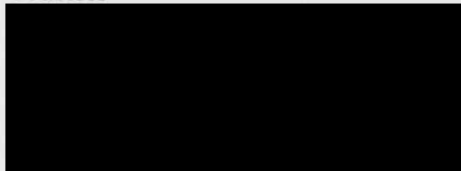
The trustees of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31<sup>st</sup> March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

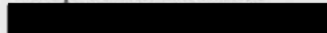
**Registered Charity number**  
SC045334

**Principal Address**  
79 Forth Street  
GLASGOW  
G41 2TA

### **Trustees**



### **Independent examiner**



SA Accountants (GSA)  
4-10 Darnley Street  
Glasgow  
G41 2SE

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by constitution of Masjid Noor.

### **Objectives and Activities**

Charitable purpose is further development of Religion classes for children, various activities carried out during month of Ramadhan and continued renovation of community facilities. Summary of the main activities in relation to these objectives are public lectures on community matters, groups discussion (English, Arabic & Urdu), daily and weekly prayers and charity, cultural events.

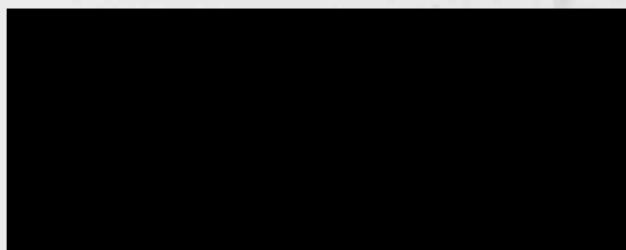
### **Achievements and performance**

Summary of the main achievements of the charity during the financial period is launch of further community services, increase in development of Religions classes for children. Arranged various activities carried out during month of Ramadhan and continue renovation, improvement of community facilities.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **ON BEHALF OF THE BOARD:**



Independent Examiner's Report to the Trustees of  
Masjid Noor

I report on the accounts for the year ended 31<sup>st</sup> March 2024.

**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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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 the independent examiner's report**

My examination was carried out in accordance with the Regulation 11 of the Charity 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

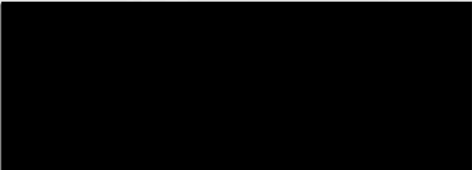
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (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, comply with the 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.



SA Accountants  
4-10 Darnley Street  
1<sup>st</sup> Floor  
Glasgow  
G41 2SE

Date: 27-Dec-2024

Statement of Financial Activities  
for the Year Ended 31<sup>st</sup> March 2024

	Unrestricted fund	Restricted fund	31.03.24 Total funds	31.03.23 Total funds
Not es	£	£	£	£
<b>INCOMING RESOURCES</b>				
<b>Incoming resources from generated funds</b>				
Voluntary income	173,317	-	173,317	320,326
JRS	-	-	-	-
<b>Incoming resources from charitable activities</b>				
Charitable activity	-	-	-	-
<b>Total incoming resources</b>	173,317	-	173,317	320,326
<b>RESOURCES EXPENDED</b>				
<b>Costs of generating funds</b>				
Fundraising trading: cost of goods sold and other costs	-	-	-	-
<b>Charitable activities</b>				
Charitable activity	86,304	-	86,304	41,719
<b>Governance costs</b>	67,450	-	67,450	66,560
<b>Total resources expended</b>	153,754	-	153,754	108,279
<b>NET INCOMING/(OUTGOING) RESOURCES</b>	19,563	-	19,563	212,047
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>	1,208,799	-	1,208,799	996,752
<b>TOTAL FUNDS CARRIED FORWARD</b>	1,228,362	-	1,228,362	1,208,799

The notes form part of these financial statements

Masjid Noor

Balance Sheet  
At 31<sup>st</sup> March 2024

	Not es	Unrestricted fund £	Restricted fund £	31.03.24 Total funds £	31.03.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	4	-	-		
Investment Property	5	-			-
<b>CURRENT ASSETS</b>					
Stocks		-	-		-
Cash at bank and in hand		1,258,653	-	1,258,653	1,211,146
		1,258,653	-	1,258,653	1,211,146
<b>CREDITORS</b>					
Amounts falling more than one year	6	30,291	-	30,291	2,347
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		1,228,362	-	1,228,362	1,208,799
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,228,362	-	1,228,362	1,208,799
<b>NET ASSETS/(LIABILITIES)</b>		1,228,362	-	1,228,362	1,208,799
<b>FUNDS</b>	7				
Unrestricted funds				1,228,362	1,208,799
Restricted funds				-	-
<b>TOTAL FUNDS</b>				1,228,362	1,208,799

The notes form part of these financial statements

Masjid Noor

Balance Sheet - continued

At 31<sup>st</sup> March 2024

The financial statements were approved by the Board of Trustees on 27<sup>th</sup> December 2024 and were signed on its behalf by:



The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixture & fittings etc	- 0% on reducing balance
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### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.03.24	31.03.23
	£	£
Depreciation - owned assets	-	-

## 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31<sup>st</sup> March 2024.

### Trustees' expenses

There were no trustees' expenses paid for the year ended 31<sup>st</sup> March 2024.