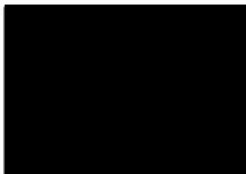


REGISTERED CHARITY NUMBER: CS005894 (Scotland)
REGISTERED CHARITY NUMBER: SC051970

Trustees' Report and
Unaudited Financial Statements
for the Period Ended 31 December 2024
for
Noor-Ul-Huda Islamic And Cultural Centre



Contents of the Financial Statements
for the Period Ended 31 December 2024

	Page
Trustees' Report	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7
Detailed Statement of Financial Activities	8

Trustees' Report

for the Period Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the period ended 31 December 2024. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

(1) The advancement of education by means of, but not exclusively, through the provision or facilitation of educational activities, workshops, training seminars, lectures, exhibitions, conferences, gatherings and other activities as determined from time to time by the Trustees. (2) The advancement of religion by means of, but not exclusively, the provision or facilitation of congregational prayer facilities, marriage and funeral services in line with the Islamic faith; and other activities as determined from time to time by the Trustees in accordance with the teachings of the Holy Qu'ran and the Sunnah of Holy Prophet Muhammad (peace be upon Him), conforming to the interpretations and accepted views of the Ahle Sunnah Wa Al-Jammah. (3) The provision of recreational facilities or the organization of recreational activities that contribute towards the well-being of individuals and families including, but not exclusively, lunch clubs for the elderly, youth activities, mother and toddler groups. (4) The relief of those in need including those experiencing financial hardship, distress and suffering particularly amongst poor people and other people in need, by means of, but not exclusively, through making grants or loans to provide or pay for items, equipment, services and facilities, including the provision or assistance in the provision of food and clothing for the benefit of the public.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

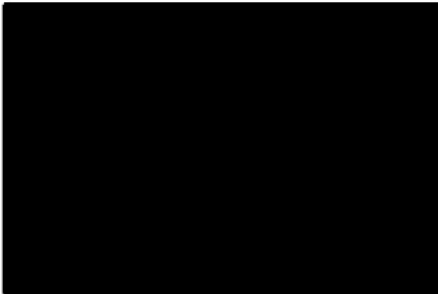
REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

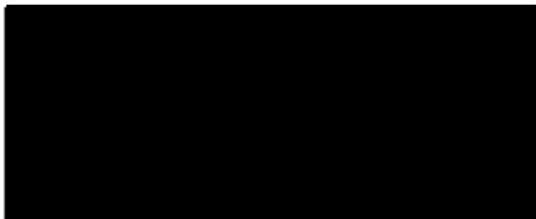
CS005894 (Scotland)

Registered Charity number

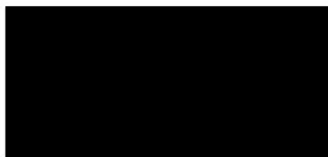
SC051970



Trustees' Report
for the Period Ended 31 December 2024



Approved by order of the board of trustees on 26 September 2025 and signed on its behalf by:



Independent examiner's report to the trustees of Noor-Ul-Huda Islamic and Cultural Centre ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the period ended 31 December 2024.

Responsibilities and basis of report

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 (as amended). The charity's 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 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 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 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 I do not express an audit opinion on the view given by the accounts.

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 requirement;

- 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 to 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

26 September 2025

Balance Sheet
31 December 2024

		2024 Unrestricted Funds £	2023 Unrestricted Funds £
	Notes		
CURRENT ASSETS			
Cash at bank		78,022	44,040
		78,022	44,040
CREDITORS			
Amounts falling due within one year	3	360	360
NET CURRENT ASSETS			
		<u>77,662</u>	<u>43,680</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		77,662	43,680
NET ASSETS			
		77,662	43,680
FUNDS			
Unrestricted funds	4	77,662	43,680
TOTAL FUNDS			
		<u>77,662</u>	<u>43,680</u>

The financial statements were approved by the Board of Trustees and authorized for issue on 26 September 2025 and were signed on its behalf by:



Notes to the Financial Statements for the period Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds; it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

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.



Notes to the Financial Statements for the period Ended 31 December 2024 continued...

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2024.

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
Other creditors	<u>360</u>	<u>360</u>

4. MOVEMENT IN FUNDS

	At 31/12/23 £	Net Movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	<u>43,680</u>	<u>33,982</u>	<u>77,662</u>
TOTAL FUNDS	<u>43,680</u>	<u>33,982</u>	<u>77,662</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>34,359</u>	<u>(377)</u>	<u>33,982</u>
TOTAL FUNDS	<u>34,359</u>	<u>(377)</u>	<u>33,982</u>

Noorul Huda Islamic and Cultural centre

Detailed Statement of Financial Activities

for the period Ended 31 December 2024

	2024	2023
INCOME AND ENDOWMENTS		
Donations and legacies	<u>34,359</u>	<u>44,040</u>
Total incoming resources	<u>34,359</u>	<u>44,040</u>
EXPENDITURES		
Governance costs		
Accountancy and legal fees	360	360
Bank Charges	17	-
Total resources expended	377	360
Net income	<u>33,982</u>	<u>43,680</u>

