REGISTERED CHARITY NUMBER: SC028261

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 December 2025 FOR MADRASA TALEEM UL ISLAM

(Institute of Islamic Studies)

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MADRASA TALEEM UL ISLAM (Institute of Islamic Studies)

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FOR THE YEAR ENDED 31 December 2025

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MADRASA TALEEM UL ISLAM (Institute of Islamic Studies)
Trustees Annual Report and Accounts for the year ended 31st December 2025

Scottish Charity number SC028261

Trustees
List of Management/office bearers during the year to 31 December 2025:

Saleem Aslam	Chair
Omar Afzal	Vice Chair
Mohammad Naeem	Treasurer
Shaukat Sultan	General Secretary
Hamza Zia	Joint Gen. Secretary
Ahsan Azzam	Religious matters and affiliations
Zakir Iqbal	General affairs

Recruitment and appointment of management committee

All of the organisation's management committee members were selected by the Board of Trustees according to the constitution.

Governing Document

The charity is controlled by its governing document, a constitution, and constitutes an unincorporated charity.

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.

Charitable Purposes

The charitable purposes of MADRASA TALEEM UL ISLAM, as recorded in the constitution, are to promote the cause and interest of Islam widely to all communities, in general, and locally, in particular; to provide place(s) of worship for Muslims, Islamic educational courses, lectures, seminars and other such forms of teachings and promotions as are deemed necessary for understanding the broad based teachings and values of Islam; and to provide and promote consultations and guidance to encourage unity among Muslims, and ethical, moral and tolerant social and economical values.

Activities and Achievements

Madrasa Taleem Ul Islam is essentially a mosque based charity.

In the year Madrasa Taleem Ul Islam catered for `compulsory` five time prayers every day and held a Friday Prayer Session on each Friday for Muslims. Organised and held nightly prayer sessions during the month of Ramadan. Eid prayers were also arranged twice in the year for two main Muslim Festivals Eid ul Fitr and Eid ul Adha.

During most of the gatherings various imams and visiting speakers delivered sermons and provided guidelines and teachings, based on Quranic and Ahadees (Prophet Muhammad's sayings) knowledge, on numerous topics in order to help make attendees better Muslims and citizens in all sphere of life.

Madrasa Taleem Ul Islam ran Quranic classes for children who were not only taught how to read Quran in Arabic but also understanding what the teachings meant.

A major roof repairs have been carried in this year and some upgradation of existing buildings were also carried out.

Trustee Remuneration and Expenses

All Trustees/management committee members provided their services on voluntary basis. They did not receive any remuneration for their services as Trustees and/or office bearers. There were no expenses paid to and/or personal expenses (travel, telephone etc) reimbursed that may have incurred in carrying out their duties as trustees/office bearer.

Reserves

Whilst all funds held by the charity are unrestricted in the terms of the legislation, the trustees have designated some reserves to assist with financial management and budgeting of the various activities including ongoing and planned renovation and up gradation of the properties. The trustees are of the opinion that the reserves are sufficient to enable the charity to maintain its activities at a normal level for the ensuing financial year.

For and on behalf of MADRASA TALEEM UL ISLAM

S. Aslam

Saleem Aslam
Chair

30 September 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MADRASA TALEEM UL ISLAM

I report on the accounts of the charity for the year ended 31 December 2025 set out on pages four to eight.

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 Trustees Investment (Scotland) Act 2005 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 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 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking 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 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, 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.

A. Ahmad

Asrar Ahmad
Chartered Certified Accountant
64 Main Street, Cambuslang
Glasgow
G72 7EP

30 September 2026

MADRASA TALEEM UL ISLAM (Institute of Islamic Studies)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.25 Total Funds £	31.12.24 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	97,620	-	97,620	78,292
Investment income	3	29,168	-	29,168	26,396
Other incoming resources		-	-	-	-
Incoming resouces from charitable activities					
Fee income		23,040	-	23,040	33,837
Total incoming resources		149,828	0	149,828	138,525
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income and charitable activities	4	104,541	-	104,541	99,010
Governance Costs	5	1,200	-	1,200	1,200
Total Resources Expended		105,741	0	105,741	100,210
NET INCOMING/(OUTGOING) RESOURCES		44,087	-	44,087	38,315
RECONCILIATION OF FUNDS					
Funds brought forward		2,252,833	-	2,252,833	2,214,518
TOATL FUNDS CARRIED FORWARD		2,296,920	-	2,296,920	2,252,833

MADRASA TALEEM UL ISLAM (Institute of Islamic Studies)

BALANCE SHEET
AT 31 December 2025

	Notes	Unrestricted Funds	Restricted Funds	31.12.25 Total Funds	31.12.24 Total Funds
FIXED ASSETS		£	£	£	£
Tangible assets	7	2,255,533	-	2,255,533	2,187,913
CURRENT ASEETS					
Debtors and prepayments	8	-	-	-	-
Cash at bank and in hand		46,076	-	46,076	69,656
		46,076	-	46,076	69,656
CREDITORS					
Amounts falling due within one year	9	4,689		4,689	4,736
NET CURRENT ASSETS		41,387	-	41,387	64,920
TOTAL ASSETS LESS LIABILITIES		2,296,920	-	2,296,920	2,252,833
CREDITORS					
Amounts falling due after more than one year		-	-	-	-
NET ASSETS		2,296,920	-	2,296,920	2,252,833
FUNDS	10				
Unrestricted funds				2,296,920	2,252,833
Restricted funds				-	-
TOTAL FUNDS				2,296,920	2,252,833

The financial statements were approved by the Board of Trustees on 30 September 2026.
and were signed on its behalf by:

S Aslam
Chair

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2009), the Charities and Trustees Investment (Scotland) Act 2005 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 costs 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 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. Voluntary Income

	31.12.25	31.12.24
	£	£
Collections/Donations	97,620	78,292

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Rental income from a UK property	29,168	26,396

4. COSTS OF GENERATING VOLUNTARY INCOME AND CHARITABLE ACTIVITIES

	31.12.25	31.12.24
	£	£
Employees costs	59,528	67,435
Premises costs including utilities and insurance	17,995	17,933
Repairs and maintenance	19,623	5,296
Ramadhan festivities, foods and class supplies	1,360	3,400
Charitable activities and donations	-	-
Administration, legal and sundry expenses	2,966	1,822
Depreciation	3,069	3,124
	104,541	99,010

5. GOVERNANCE COSTS

	31.12.25	31.12.24
	£	£
Accountancy and legal fees	1,200	1,200

6. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' Remuneration
There were no trustees and/or management committee members received any remuneration and benefits for the year ended 31 December 2025 and nor for the year ended 2020.

Trustees' Expenses
There were no trustees' expenses paid for the year ended 31 December 2025 and nor for the year ended 2022.

7. FIXED ASSETS

	Equipment	Properties	Total
COST/NBV	£	£	£
At 1 January 2025	65,845	2,175,418	2,241,263
Additions:	2,849	67,840	70,689
Disposals		-	
At 31 December 2025	68,694	2,243,258	2,311,952
DEPRECIATION			
At 1 January 2025	53,350	-	53,350
Charge for year	3,069	-	3,069
Eliminated on disposal			
At 31 December 2025	56,419		56,419
NET BOOK VALUE			
At 31 December 2025	12,275	2,243,258	2,255,533
At 1 January 2025	12,495	2,175,418	2,187,913

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Sundry debtors and prepaid charges	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
PAYE and NIC, wages	305	388
Other creditors	4,384	4,348
Loans	-	-
	4,689	4,736

10. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General and designated funds	2,252,833	44,087	2,296,920
TOTAL FUNDS	**2,252,833**	**44,087**	**2,296,920**

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

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General and designated funds	149,828	105,741	44,087
TOTAL FUNDS	**149,828**	**105,741**	**44,087**