

Fife Islamic Centre (Methil) SCO08588

Report of the Executive Committee of Fife Islamic Centre (Methil) for the year ended 31st May 2025

Executive Committee (Trustees) :

The Trustees (members of the Executive Committee) during the year were:

Chairman :	Mr Mohammed Mukhtar
Vice Chairman :	Mr Akhtar Ali
Treasurer :	Mr Mohammed Aslam
General Secretary :	Mr Saeed Ahmed

Independent Examiner :	Clark Christie BSc.(Hons) ATT[Fellow] MAAT
------------------------	--

For and on behalf of:
SmarterTax Ltd
No.1 Victoria Road
Kirkcaldy
Fife
KY1 1DT

Fife Islamic Centre (Methil) SCO08588

Report of the Executive Committee of Fife Islamic Centre (Methil) for the year ended 31st May 2025.

Structure, Governance and Management

Governing Document

The organisation is a charity (Scottish Charity Number SCO08588) and is governed under the rules set out in its constitution and managed by a volunteer Executive Committee.

Recruitment and Appointment of Executive Committee

The Executive Committee are also charity trustees for the purpose of charity law. The office bearers of the Centre are the four Trustees of whom one acts as General Secretary and one as Treasurer for the Centre. The four Trustees have the power to co-opt two further Trustees and the Trustees elected or co-opted form the Executive Committee.

The Executive Committee meets no less than once a month and receives reports on the general business of the Centre and its financial well-being.

Trustee Induction and Training

New Executive Committee members are paired up with a longer serving member of the committee who will act as their mentor. This provides the new members with direct access to someone who can inform, advise, and support them in their period of office.

Risk Management

Internal control risks are minimised by the implementation of procedures for the authorisation of all transactions and projects.

Organisational Structure

The Centre has an Executive Committee responsible for overall management of project, funding, staff, and development. Day to day management of the Centre is controlled by the Executive Committee and the IMAN. They are responsible for ensuring that the Centre operates within the constitution and for ensuring the Centre meets all its legislative requirements.

Objectives and Activities

The Centre's objects and principal activities are:

- The promotion and advancement of the Muslim Faith in Fife.
- The acquisition of land or buildings for the purpose of erecting a Mosque or converting an existing building to a Mosque.
- The holding, maintenance and administration of any such Mosque.
- To arrange religious education for Muslim children.
- To observe and organise religious and Pakistani National days and other community functions in particular to promote the goodwill for the Muslims.
- To look after the general welfare, preserve and promote fraternity among Pakistanis and other Muslims.

The main objectives and activities for the year continued to focus on :

- With and for the local Muslim community to promote fraternity.

Achievements and Performance

The Centre is funded by collections and donations amongst its members who expect progress to be made in the achievement of its objectives through the continuing of activities.

Financial Review

The Centre continues to be successful in raising monies through membership fees, weekly collections and donations for both general and specific Centre activities. A total of £57,033 was raised in the year from collections, membership fees, donations and rental income. Due to good financial management, diligence and planning the Centre operates effectively within its financial constraints.

Investment Policy

The Centre retains sums in reserve for the future building of a new Mosque. Most of the remaining charity funds are spent in the short term for day to day activities and we are confident that any deficit would be rectified by subsequent collections and donations by the members.

Reserves Policy

Reserves are at a high level and equate to around 4 years of normal expenditure.

Plans for Future Periods

The charity plans to continue the activities outlined above in future years. The building of a new Mosque remains central to future plans.

Report of the Executive Committee for the year ended 31 May 2025

The Executive Committee have pleasure in presenting their report for the year ended 31 May 2025. This report is prepared in accordance with the Trust Deed and the recommendations of the Statement of Recommended Practice – Accounting and Reporting by Charities and complies with applicable law.

Statement of Executive Committee Responsibilities

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 should follow best practice and :

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statement 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 appropriate legislation. 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 1st October 2025 :

Chairman Full Name: _____

Signature : _____

Treasurer : Full Name : _____

Signature : _____

Independent Examiner's Report to the Members of Fife Islamic Centre (Methil)

SCO08588

We have examined the financial records of Fife Islamic Centre (Methil) for the year beginning 1st June 2024 and ending 31st May 2025 which comprise the Statement of Financial Activities, the Balance Sheet, and related notes. These have prepared on a Receipts and Payments Accounts basis.

This report is made exclusively to the Centre's members, as a body, in accordance with regulation 9 (Statement of Account – Receipts and Payments Accounts) of the Charities Accounts (Scotland) Regulations 2006. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its members as a body for our work solely as Independent Examiners, or of any opinion we form as such.

Respective Responsibilities of the Executive Committee (as Trustees) and Independent Examiners

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) (d) 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 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 accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanation from the trustees concerning any such matter. 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 of the financial statements to 31st May 2025 and the records upon which they are based, 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 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: (Independent Examiner)

For and on Behalf of :

Clark M Christie
BSc.(Hons) ATT[Fellow] MAAT
SmarterTax Ltd
No.1 Victoria Road
Kirkcaldy
Fife
KY1 1DT

Date

1st October 2025