Registered number
SC762383

Shawlands Social and Cultural Centre Ltd

(Charity Registered Number SCO 54477)

Annual Accounts

31 March 2026

Shawlands Social and Cultural Centre Ltd
Registered number: SC762383
Director's Report

The director presents his report and accounts for the year ended 31 March 2026.

Principal activities
The company's principal activity during the year continued to be providing social and cultural needs of young and old muslim members of the society particulary in the Shawlands area of Glasgow. The Organisation has applied for the Charity Status with OSCR., as the Centre's main objective is the charitable activities.

Directors
The following persons served as directors during the year:

Irfan Razzaq
Sajid Bashir

Political donations
N/A

Third party indemnity provisions
N/A

Employment of disabled persons
N/A

Small company provisions
This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 6 August 2026 and signed on its behalf.

Irfan Razzaq

Irfan Razzaq

Director

Accountants' report to the director of Shawlands Social and Cultural Centre Ltd

You consider that the company is exempt from an audit for the year ended 31 March 2026. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Shields Associates UK LLP
Chartered Certified Accountants

215 Albert Drive
Pollokshields
Glasgow
Scotland
G41 2NB

6 August 2026

Shawlands Social and Cultural Centre Ltd
Profit and Loss Account
for the year ended 31 March 2026

	2026 £	2025 £
Donations Income	34,133	35,410
Cost of sales	-	-
Gross Profits	34,133	35,410
Distribution costs	-	-
Administrative expenses	(47,545)	(46,990)
Other Donations income	13,466	12,133
Operating Profits	54	553
Profit on disposal of Tangible fixed assets	-	-
Profit on disposal of investments	-	-
Gain on revaluation of investments	-	-
Income from investments	-	-
Interest receivable	-	-
Interest payable	-	-
Surplus of Income over Expenditure	54	553
Taxation	-	-
Surplus of Income Over Expenditure for the Year	54	553

Shawlands Social and Cultural Centre Ltd
Registered number: SC762383
Balance Sheet
as at 31 March 2026

	Notes		2026 £		2025 £
Fixed assets					
Intangible assets	4		-		-
Tangible assets	5		-		-
Investments	6		-		-
			-		-
Current assets					
Stocks		-		-	
Debtors	7	-		-	
Investments held as current assets	8	-		-	
Cash at bank and in hand		1,335		1,281	
		1,335		1,281	
Creditors: amounts falling due within one year	9	(600)		(600)	
Net Current Assets			735		681
Total assets less current liabilities			735		681
Creditors: amounts falling due after more than one year	10		-		-
Provisions for liabilities			-		-
Net Assets			735		681
Capital and reserves					
Called up share capital			-		-
Share premium			-		-
Revaluation reserve	12		-		-
Profit and loss account			735		681
Shareholder's funds			735		681

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Irfan Razzaq

Irfan Razzaq
Director
Approved by the board on 6 August 2026

Shawlands Social and Cultural Centre Ltd
Statement of Changes in Equity
for the year ended 31 March 2026

	Share capital	Share premium	Re-valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 April 2024	-	-	-	128	128
Profit for the Financial year				553	553
Gain on revaluation of land and buildings			-		-
Deferred taxation arising on the revaluation of land and buildings			-		-
Other comprehensive income for the financial year	-	-	-	-	-
Total comprehensive income for the financial year	-	-	-	553	553
Dividends				-	-
Shares issued	-	-			-
Shares redeemed	-				-
At 31 March 2025	-	-	-	681	681
Correction of prior year errors				-	-
Effect of retrospective changes in accounting policies				-	-
At 31 March 2025 as restated	-	-	-	681	681
At 1 April 2025	-	-	-	681	681
Profit for the financial year				54	54
Gain on revaluation of land and buildings			-		-
Deferred taxation arising on the revaluation of land and buildings			-		-
Other comprehensive income for the financial year	-	-	-	-	-
Total comprehensive income for the financial year	-	-	-	54	54
Dividends				-	-
Shares issued	-	-			-
Shares redeemed	-				-
At 31 March 2026	-	-	-	735	735

1 Accounting policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover
Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets
Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets
Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments
Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation
A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions
Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation
Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets
A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions
Contributions to defined contribution plans are expensed in the period to which they relate.

Shawlands Social and Cultural Centre Ltd
Detailed profit and loss account
for the year ended 31 March 2026
This schedule does not form part of the statutory accounts

	2026	**2025**
	£	**£**
Sales	34,133	35,410
Cost of sales	-	-
Gross Profit	34,133	35,410
Distribution costs	-	-
Administrative expenses	(47,545)	(46,990)
Other operating income	13,466	12,133
Operating Profit	54	553
Profit on disposal of Tangible fixed assets	-	-
Profit on disposal of investments	-	-
Gain on revaluation of investments	-	-
Income from investments	-	-
Interest receivable	-	-
Interest payable	-	-
Profit before Tax	54	553

Shawlands Social and Cultural Centre Ltd
Detailed profit and loss account
for the year ended 31 March 2026
This schedule does not form part of the statutory accounts

	2026	2025
	£	£
Sales		
Sales	34,133	35,410
	34,133	35,410
Cost of sales		
Purchases	-	-
Decrease/increase in stocks	-	-
Subcontractor costs	-	-
Direct labour	-	-
Carriage	-	-
Discounts allowed	-	-
Commissions payable	-	-
Other direct costs	-	-
	-	-
Distribution costs		
Distribution costs	-	-
	-	-
Administrative expenses		
Employee costs:		
Wages and salaries	26,344	24,146
Directors' salaries	-	-
Pensions	-	-
Bonuses	-	-
Employer's NI	-	-
Temporary staff and recruitment	-	-
Staff training and welfare	-	-
Travel and subsistence	-	-
Motor expenses	-	-
Entertaining	-	-
	26,344	24,146

Shawlands Social and Cultural Centre Ltd
Detailed profit and loss account
for the year ended 31 March 2026
This schedule does not form part of the statutory accounts

	2026	2025
	£	£
Premises costs:		
Rent	10,000	10,000
Council Tax	-	-
Service charges	-	-
Light and heat	6,745	6,428
Consummables	-	335
Use of home	-	-
	16,745	16,763
General administrative expenses:		
Telephone and Internet	336	480
Postage, Carriage & Freight	-	-
Stationery and printing & Books	1,088	1,086
Freight costs	-	-
Admin Costs	-	-
Fees & Subscriptions	-	-
Bank & Pay Pal charges	-	-
Insurance	772	760
Equipment expensed	-	-
Equipment hire	-	-
Software	-	-
Repairs and maintenance	1,660	2,995
Depreciation	-	-
Amortisation of goodwill	-	-
Bad debts	-	-
Sundry expenses: Fundraising Events costs	-	160
	3,856	5,481
Legal and professional costs:		
Audit fees	-	-
Accountancy fees	600	600
Solicitors fees	-	-
Consultancy fees	-	-
Management fees: Amazon Fees	-	-
Advertising and PR	-	-
Other legal and professional	-	-
	600	600
	47,545	46,990
Other operating income		
Other Donations Income	13,466	12,133
	13,466	12,133