Aberdeen Mosque and Islamic Centre

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended 31 December 2025

A Scottish Charitable Incorporated Organisation – Scottish Charity Number SC048009

Prepared under the Charities SORP (FRS 102), second edition (October 2019) and the Charities Accounts (Scotland) Regulations 2006

PREPARED BY

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Trust The Best, Trust in A2Z

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FOR THE YEAR ENDED 31 DECEMBER 2025

Reference and Administrative Information

CHARITY NAME	Aberdeen Mosque and Islamic Centre
LEGAL FORM	Scottish Charitable Incorporated Organisation
SCOTTISH CHARITY NUMBER	SC048009
REGISTERED COMPANY NUMBER	CS003174
PRINCIPAL OFFICE	AMIC Central Mosque, Frederick Street, Aberdeen, AB24 5HY
CHARITY TRUSTEES	Naveed Mohammed (Chairman) Dr Naveed Aga (Vice Chairman) Nurul Hoque Ali (General Secretary) Abdulwasii Lawanson (Treasurer) Mostafa Morsi (Education) Kamran Qureshi (Social) Mamun Razzak (Dawah) Fahad Ahmed (Maintenance) Azzezat Ogunbadejo (Youth) Kamariah Ismail (Women's) Rizwan Shaikh (Membership, resigned 2025) Riyaz Mohammed (Membership, appointed 1 July 2025)
INDEPENDENT AUDITOR	TC Group 1st Floor Spitalfields House, Stirling Way, WD6 2FX
ACCOUNTANTS	A2Z Accounting Solutions Limited Chartered Certified Accountants First Floor, 499 Union Street, Aberdeen, AB11 6DB
GOVERNING DOCUMENT	Aberdeen Mosque and Islamic Centre, SCIO, incorporated under the Charities and Investment (Scotland) Act 2005 (as amended) (Registered Charity Number SC048009) and having its Registered Office at AMIC Central Mosque & Community Centre, Frederick Street, Aberdeen, AB24 5HY and is governed by the AMIC SCIO Constitution.

FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees' Annual Report

The trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2025.

Objectives and activities

Our aims

The objects of the charity are set out in the charity's constitution and are summarised as follows:-

The advancement of the religion of Islam and furtherance of this by:

1. Arranging and holding congregational prayers and Islamic religious activities at appropriate times;

2. Providing religious education;

3. Providing support for activities arising from the Quran and Sunnah traditionally called the Sunni doctrine;

4. Promoting any charitable purpose for the benefit of members of the Muslim community who are in need;

5. Promoting good and harmonious relations between the Aberdeen Muslim community and other communities in the North East of Scotland;

6. Promoting unity and joint action amongst the Muslims;

7. Conducting social, cultural, and religious activities in the best manner possible with in accordance with Islam;

8. Providing knowledge of Islam according to Sunni Islamic doctrines for the four known school of thoughts (MAZAAIB) i.e. Hanafi, Maliki, Shafii, Hambali;

9. Contributing to the local community by promoting and participating in projects related to areas of social concern;

10. Providing religious services to members of the Muslim community relating to Islamic marriages, births, deaths, and burials in accordance with Islamic teachings and Scots law.

Our objectives

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims.

Our dual aims remain to provide a facility where Muslims can worship and to provide a community facility for locals and ethnic minorities residing in Aberdeen and Aberdeenshire. Our long-term ambition is to build the self-confidence of Aberdeen's Muslims in their faith, and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community

Strategies

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. We are also fortunate to have excellent facilities for children and women who want to pray and meet other community members at the Mosque. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives, food initiatives, and seminars are widely advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and supported by donations or grant funding. Where a charge is made, concessions are made for those who are in need of support.

Use of volunteers

Volunteers are an important resource in both our faith and community work. Volunteers are involved in most of our faith and community activities. All our trustees also give of their time freely. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others. All those volunteers and staff working with projects involving children or other vulnerable groups are checked under the Disclosure Scotland initiative.

Achievements, performance and impact

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community of Aberdeen and Aberdeenshire.

Religious activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

- Daily prayers which were conducted again led by our Imam at AMIC as well as Friday sermons

- Taraweeh and Eid prayers.

- Funeral services led by the Imam and the funeral team

- Nikkah and marriage ceremony services

- Islamic Halaqas

- Islamic Talks throughout the year by our Imams and other external speakers

- Offered the Qurbani Program at AMIC

- Sisters Quran Tajweed Classes and Mental Health Classes

- New Muslim sessions and weekly meetings

- Imam provides Islamic advice to families and individual enquiries on a regular basis.

Community activities

Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. A wide variety of activities are organised and take place from our community centre and the mosque.

We would like to highlight some of the social and outreach events held over the year organised by the trustees and volunteers :-

- Daily Iftars at Central Mosque as well as on other important fasting sunnah days

- Eid Celebrations

- Eid Bazaar and Ladies Events

- Community update events

- Men's Judo Classes

- AMIC Cup Football for Youth

- Weekday Mother and Toddler Group

- Qurbani and Food Back distribution with Islamic Relief

- School Visits and Outreach visits from Aberdeen and Aberdeenshire at the Aberdeen Central Mosque

- Open days for Aberdeen Doors Open Day and also Visit My Mosque day

- Dawah Training Events

- First aid training for community

- ladies fitness and stretching classes

- Student circles for boys and girls

Children's and Youth Activities

We have managed with the help of the Trustees, staff and volunteers to hold a wide range of activities for kids over the year including: -

- Weekly Judo Sessions

- Weekly Taekwondo Sessions

- Quran Competition

- Ramadan Quiz

- Summer Kids Holiday Programmes

- Football sessions - for boys weekly over the school year together with AMIC and the Well Foundation

- Day trips and events for the youth

- Winter kids activity days

- Weekly youth halaqa sessions for boys and girls for 12 years plus; and

- Young Muslims boys summer camp at Cullen.

-Boys Science club

EDUCATION

Under the AMIC facilities, there are currently three Islamic education programmes.

1. AMIC Weekday Evening Madrassah Classes

This programme is directly under the AMIC umbrella and it runs on weekday evenings Monday to Thursday during the school term time.

2. Al Noor School

This weekend school programme runs over the weekend on Saturday and Sunday mornings and is independently run from AMIC administration. It does however have to abide by the AMIC education governance policy and adhere to AMIC values and principles, to give clarity on expectations, responsibilities and accountability.

3. Libyan School

This weekend school programme takes place on Saturdays and delivers the Libyan national curriculum, primarily for children from Libyan backgrounds. Although it is independently managed and not directly administered by AMIC, it is also required to comply with the AMIC education governance policy and uphold AMIC's values and principles, ensuring consistency in expectations, responsibilities, and accountability.

4. AMIC Secondary Madrassah

This programme is directly under the AMIC umbrella and it runs on weekday evenings Monday to Thursday during the school term time. AMIC Secondary Madrassah is a structured Islamic education programme designed specifically for secondary-school pupils. Through a flexible hybrid learning model combining weekly online lessons with face-to-face teaching and activities at the mosque each weekend, students can continue their Islamic studies alongside their school commitments.

Financial review

Total income for the year was £777,728 (2024: £579,877) and total expenditure was £523,151 (2024: £388,204), producing net income of £254,577 (2024: net income of £191,673). Total funds at 31 December 2025 were £2,214,965 (2024: £1,960,388), of which £831,369 was restricted to particular purposes. The charity's main source of income is donations. The collection and distribution of Zakat was of great benefit to those in poverty or need overseas. The accounts are as per attached accounts report for the year 1 January 2025 to 31 December 2025. The charity owns two residential properties at the Spital Mosque site – the rental income from these properties help the running and operational costs of the charity.

£777,728	£523,151	£254,577	£2,214,965
TOTAL INCOME	TOTAL EXPENDITURE	NET INCOME	TOTAL FUNDS

Reserves policy

The trustees define free reserves as unrestricted funds excluding designated funds and amounts invested in tangible fixed assets. Free reserves at 31 December 2025 were £415,551, equivalent to approximately 16.6 months of unrestricted expenditure. The trustees' policy is to hold free reserves of between three and six months of unrestricted expenditure, STANDARD. Free reserves are above the policy range and the trustees will keep the position under review.

FREE RESERVES WORKINGS	£
Unrestricted general fund at the year end	1,383,596
Less: fixed assets held within unrestricted funds	(968,045)
Free reserves	**415,551**
Unrestricted expenditure for the year	300,803
Months of unrestricted expenditure covered	16.6

Going concern

The trustees have considered the charity's financial position, its reserves, and income and expenditure forecasts for a period of at least twelve months from the date of approval of these financial statements. STANDARD The trustees have concluded that there are no material uncertainties about the charity's ability to continue as a going concern, and the financial statements have been prepared on that basis.

Plans for future periods

Overview of the year

AMIC continued to operate both the Spital site and the Central Mosque and Community Centre at Frederick Street throughout the year. The Central Mosque remained the main location for congregational prayers, religious education and wider community services, while the Spital site continued to serve primarily university students and local residents through daily prayers, Friday Jumu'ah prayers, regular halaqas and other activities.

Staff-related costs have increased significantly, from approximately £110,000 in 2024 to £157,000 in 2025, as shown in Note 6 on page 20. The increase is mainly due to the growth of the madrassah, the resulting increase in teaching staff, and the introduction of the AMIC Secondary Madrassah.

During 2025, AMIC experienced continued growth in the number and range of programmes delivered from Frederick Street. The increased capacity of the building allowed us to serve more families, young people and members of the wider community while continuing to provide our core religious services.

Education remained one of AMIC's principal areas of activity. Across our six educational programmes, AMIC catered for almost 400 students each week. These included the AMIC Weekday Madrassah, Al-Noor Weekend School, AMIC Secondary Madrassah, the Libyan School, the Saudi School and IGCSE Islamic Studies.

The AMIC Secondary Madrassah continued to provide a structured programme specifically for secondary-school pupils. Its hybrid learning model combines online lessons with face-to-face teaching and activities at the mosque, enabling students to continue their Islamic studies alongside their secondary school commitments.

Our two Imams continued to deliver regular Qur'an and Hadith halaqas, reminders, classes and pastoral support across both sites. AMIC also hosted more than 20 visiting speakers and guests during the second half of the year, including internationally recognised Qur'an reciters. A wide range of talks, courses and community programmes was delivered for people of different ages and backgrounds.

Youth and family engagement remained an important priority. Activities included boys and girls youth programmes, science clubs, sports sessions, judo, taekwondo, football, summer activities, sisters programmes, mental-health support, revert gatherings and activities for university students. Two National Qur'an Camps were also organised, attracting more than 100 participants.

Seasonal programmes such as Fajr Knights and an educational alternative to Halloween helped keep children connected to the mosque during school holidays and key periods of the year. The Halloween programme alone attracted more than 100 children. AMIC also organised a summer camp for boys, which included rock climbing, survival skills, sports and team-building activities.

AMIC continued its dawah and outreach work through school visits, mosque open days, community events and engagement with local organisations. Our Imams visited a number of schools across Aberdeen to speak about Islam, while events at the mosque provided opportunities for people of different faiths and backgrounds to visit, ask questions and learn more about the Muslim community. During the second half of the year, AMIC also supported four people in embracing Islam and conducted three nikah ceremonies.

Community celebrations and family events brought together Muslims and the wider public in a welcoming environment. These included Eid activities, children's entertainment and collaborative events delivered alongside other Muslim organisations and charitable partners in Aberdeen.

A major area of work during 2025 was the refurbishment of the second floor at Frederick Street. Significant progress was made towards transforming this previously underused area into a dedicated Education and Community Hub. The development includes ten classrooms, shared office space, a gym and activity room, improved children's toilets and wudhu facilities, upgraded lighting, new doors, flooring and educational furniture.

The project represents a substantial long-term investment in AMIC's educational and community infrastructure. Although much of the refurbishment was undertaken during 2025, some works, final installations and certification remained outstanding at the end of the year. The project has been made possible through the generosity of the community, external grants, interest-free loans and the considerable time and effort contributed by trustees and volunteers.

During the year, AMIC also progressed an application for grant funding to install solar panels at Frederick Street. This forms part of our longer-term commitment to improving the building's energy efficiency, reducing running costs and making the organisation more environmentally sustainable. AMIC was also awarded funding through the Just Transition programme to replace lighting throughout the building with modern, energy-efficient LED lighting. This work will reduce energy consumption, improve the quality of lighting within the facility and support the charity's wider environmental objectives.

There was also a change within the Board of Trustees during the period. Rizwan completed his term after serving AMIC for many years. The Trustees recorded their sincere appreciation for his service and contribution to the organisation. Riyaz Mohammed subsequently stepped into the position, having already contributed significantly as a member of the refurbishment team and through his wider involvement with AMIC.

Throughout the year, the Trustees continued to strengthen AMIC's governance, financial management, safeguarding arrangements and operational procedures. This work remains essential as the scale of the organisation, the number of service users and the range of activities delivered from the Central Mosque continue to grow.

Principal Risks and Risks Managment

Financial sustainability: The trustees monitor income, expenditure and commitments, and seek donations and grants to support AMIC's activities and projects.

Security and health and safety: We use timed opening, CCTV and a person stationed outside during Madrassah sessions. First aid boxes are available, our maintenance trustee is the fire warden, and the fire system is regularly serviced.

Governance and compliance: The trustees meet regularly to review policies and documentation. We have a grievance policy, carry out PVG checks where required, and seek professional advice when needed.

Plans for future periods

During 2026, AMIC intends to complete the remaining second-floor refurbishment works, obtain the outstanding documentation and certification, and bring the Education and Community Hub into full use. The additional classrooms and facilities will allow AMIC to expand its educational provision, reduce waiting lists and provide improved learning and activity spaces for children, young people and adults.

Subject to the successful completion of the grant and installation process, AMIC hopes that work on the solar-panel project will commence during 2026. The charity will also progress the replacement of lighting

throughout the Frederick Street building with energy-efficient LED lighting using the funding received through the Just Transition programme.

AMIC will continue working with the relevant organisations and contractors to improve the building's heating system and address the remaining building and maintenance matters. Further phases of refurbishment will be planned carefully according to the charity's priorities and the funding available.

We also intend to continue developing our madrassahs, youth programmes, sisters' activities, sports provision, mental-health support, dawah initiatives and community outreach. Particular emphasis will be placed on making full use of the improved facilities, supporting our growing number of students and strengthening the connection between young Muslims and the mosque.

The Trustees will continue to pursue appropriate grants, community fundraising and other sustainable sources of support to meet the cost of maintaining and improving the Frederick Street facility. We will also continue reviewing our governance, safeguarding, staffing and operational arrangements to ensure that AMIC remains well managed and able to respond effectively to the changing needs of the community.

Structure, governance and management

Governing document

Aberdeen Mosque and Islamic Centre, SCIO, incorporated under the Charities and Investment (Scotland) Act 2005 (as amended) (Registered Charity Number SC048009) and having its Registered Office at AMIC Central Mosque & Community Centre, Frederick Street, Aberdeen, AB24 5HY and is governed by the AMIC SCIO Constitution.

Operational Establishments

The Charity operates out of two facilities within Aberdeen:-

1) AMIC Central Mosque and Community Centre - Frederick Street, Aberdeen, AB24 5HY (Head Office) 2) AMIC Spital Mosque - 164-166 Spital, Aberdeen, AB24 3DH (Original and University Site)

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together as a body every week and are responsible for the strategic vision and all decisions taken in relation to running the Mosque and the community facilities and the activities provided by the charity. To assist in the smooth running of the charity the trustees have set up a number of sub-committees that help them oversee certain aspects of the charity's work. These Sub-committees meet as and when required to ensure specific events, programs and projects are planned delivered to the community. The Sub-committees consist of a mix of staff, volunteers and trustees.

Changes in trustees

Rizwan Shaikh resigned as a trustee on 2025; Riyaz Mohammed was appointed as a trustee on 1 July 2025. The trustees listed on page 3 served throughout the year unless stated otherwise.

Statement of Trustees' Responsibilities

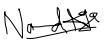
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's governing document. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the charity trustees on 14 September 2026 and signed on their behalf by:



Naveed Aga, Vice Chairman



Abdulwasii Lawanson, Treasurer

TO THE TRUSTEES OF ABERDEEN MOSQUE AND ISLAMIC CENTRE

Independent Auditor's Report

On the financial statements for the year ended 31 December 2025

Opinion

We have audited the financial statements of Aberdeen Mosque and Islamic Centre (the 'charity') for the year ended 31 December 2025, which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the

other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the trustees' annual report is inconsistent in any material respect with the financial statements;
- proper accounting records have not been kept;
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Signature

14.09.2026

Date

TC Group (Statutory Auditor)

for and on behalf of TC Group, Statutory Auditor

1st Floor Spitalfields House, Stirling Way, WD6 2FX

FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of Financial Activities

Incorporating the income and expenditure account

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2025 £	TOTAL 2024 £
Income and endowments from:					
Donations and legacies	3	548,822	213,863	762,685	561,996
Investment income		15,043	–	15,043	17,881
Total income		**563,865**	**213,863**	**777,728**	**579,877**
Expenditure on:					
Charitable activities	4	300,803	222,348	523,151	388,204
Total expenditure		**300,803**	**222,348**	**523,151**	**388,204**
Net income / (expenditure)	5	**263,062**	**(8,485)**	**254,577**	**191,673**
Total funds brought forward		1,120,534	839,854	1,960,388	1,768,715
Total funds carried forward	12	**1,383,596**	**831,369**	**2,214,965**	**1,960,388**

All income and expenditure derives from continuing activities. The statement of financial activities includes all gains and losses recognised in the year. The comparative statement of financial activities analysed between funds is shown in note 13. The notes on the following pages form part of these financial statements.

AS AT 31 DECEMBER 2025

Balance Sheet

Scottish Charity Number SC048009

	NOTE	2025 £	2024 £
Fixed assets			
Tangible assets	7	1,948,499	1,512,050
Investment property	8	260,000	260,000
Intangible assets	9	1,388	1,544
		2,209,887	**1,773,594**
Current assets			
Debtors	10	55,977	5,243
Cash at bank and in hand		173,796	307,519
		229,773	**312,762**
Creditors: amounts falling due within one year	11	(129,152)	(125,968)
Net current assets		**100,621**	**186,794**
Total assets less current liabilities		**2,310,508**	**1,960,388**
Creditors: amounts falling due after more than one year	11	(95,543)	0
Net assets		**2,214,965**	**1,960,388**
The funds of the charity:			
Restricted income funds	12	831,369	839,854
Unrestricted funds - general	12	1,383,596	1,120,534
Total charity funds		**2,214,965**	**1,960,388**

The financial statements were approved by the charity trustees on 14 September 2026 and signed on their behalf by:



Naveed Aga, Vice Chairman

Abdulwasii Lawanson, Treasurer

FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of Cash Flows

Prepared using the indirect method

	2025 £
Cash flows from operating activities:	
Net cash provided by/(used in) operating activities (note 16)	**338,102**
Cash flows from investing activities:	
Investment income received	15,043
Purchase of tangible fixed assets	(486,868)
Net cash provided by/(used in) investing activities	**(471,825)**
Change in cash and cash equivalents in the year	**(133,723)**
Cash and cash equivalents at the beginning of the year	307,519
Cash and cash equivalents at the end of the year	**173,796**

Cash and cash equivalents comprise cash at bank and in hand. The reconciliation of net income to net cash flow from operating activities and the analysis of changes in net funds are shown in notes 16 and 17.

Notes to the Financial Statements

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102), second edition - October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared on the historical cost basis, as modified by the measurement of investment property at fair value and are presented in pounds sterling, rounded to the nearest pound.

Going concern

The trustees have assessed the charity's ability to continue as a going concern for a period of at least twelve months from the date of approval of these financial statements, having regard to reserves, confirmed funding and forecasts. The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Income, including donations, grants and legacies, is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured reliably. Grants with performance-related conditions are recognised as those conditions are met; amounts received in advance of the related conditions being satisfied are carried as deferred income. Gift Aid recoverable is recognised at the same time as the related donation.

Expenditure and support costs

Expenditure is recognised on an accruals basis once there is a legal or constructive obligation, payment is probable and the amount can be measured reliably, and is classified between expenditure on raising funds and expenditure on charitable activities. Support costs are allocated to activities in proportion to staff time. Irrecoverable VAT is included within the expenditure to which it relates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charity's purposes. Restricted funds are subject to specific conditions imposed by donors or funders. The purpose of each material fund is set out in note 12.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset, less any residual value, over its expected useful life as follows: Fixtures and Fittings - 25% Reducing Balance Menthod; Motor Vehicles - 25% Reducing Balance Menthod; Computer Equipment - 25% Reducing Balance Menthod; Freehold Property - 2% on Straight Line Method.

Investment property

Investment property, being heritable property held to earn rental income, is measured at fair value at each reporting date, with changes in fair value recognised in the statement of financial activities. No depreciation is provided on investment property.

Intangible assets

Intangible assets are stated at cost less accumulated amortisation. Amortisation is provided on a straight-line basis: 10% Straight line Method.

Financial instruments, debtors and creditors

The charity has only basic financial instruments. Debtors and creditors receivable or payable within one year are recorded at transaction price less any impairment. Cash at bank and in hand comprises balances repayable on demand.

Pensions and taxation

The charity operates a defined contribution pension scheme; contributions are charged as they fall due. The charity is recognised as charitable for tax purposes and no tax is payable on its charitable activities.

2 Judgements and key sources of estimation uncertainty

In preparing the financial statements the trustees' principal areas of judgement were the identification of performance conditions attaching to grant income; where the charity holds investment property, its fair value is also a key estimate. No estimates carry a significant risk of material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3 Income from donations and legacies

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2025 £	TOTAL 2024 £
Donations	548,822	213,863	762,685	561,996
	548,822	**213,863**	**762,685**	**561,996**

4 Analysis of expenditure on charitable activities

	DIRECT COSTS £	SUPPORT COSTS £	TOTAL 2025 £	TOTAL 2024 £
Mosque Teaching Classes	58,006	92,330	150,336	111,451
Donations	102,494	163,143	265,637	247,498
Ramadan Iftaar	41,354	65,824	107,178	29,255
	201,854	**321,297**	**523,151**	**388,204**

Support costs of £321,297 comprise premises, administration and governance costs (governance: £5,700, being independent scrutiny and statutory compliance costs) and are allocated to activities in proportion to the direct cost of each activity.

5 Net income is stated after charging

	2025 £	2024 £
Depreciation of tangible fixed assets	50,421	33,152
Auditor's remuneration – audit of the financial statements	3,780	3,780
Accountancy and accounts preparation fees	1,920	1,920

6 Staff costs, trustee remuneration and expenses

	2025 £	2024 £
Wages and salaries	156,316	109,675
Social security costs	–	–
Pension costs – defined contribution	640	374
	156,956	**110,049**

The average number of employees during the year, calculated on a head-count basis, was 13 (2024: 13). No employee received employee benefits of more than £60,000 in either year.

No trustee received any remuneration or other benefits from the charity during either year. No expenses were reimbursed to trustees in either year.

7 Tangible fixed assets

	FIXTURES AND FITTINGS £	MOTOR VEHICLES £	COMPUTER EQUIPMENT £	FREEHOLD PROPERTY £	TOTAL £
Cost					
At start of year	9,181	5,000	6,734	1,551,902	1,572,817
Additions	22,973	–	5,064	458,831	486,868
At 31 December 2025	**32,154**	**5,000**	**11,798**	**2,010,733**	**2,059,685**
Depreciation					
At start of year	1,194	207	4,174	55,190	60,765
Charge for the year	7,740	1,198	1,269	40,214	50,421
At 31 December 2025	**8,934**	**1,405**	**5,443**	**95,404**	**111,186**
Net book value					
At 31 December 2025	**23,220**	**3,595**	**6,355**	**1,915,329**	**1,948,499**
At 31 December 2024	7,987	4,793	2,560	1,496,712	1,512,052

8 Investment property

Investment property is shown at its most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities. Investment property is measured at fair value, determined by the trustees at each reporting date, with any movement recognised in the statement of financial activities.

	2025 £
At start of year	260,000
At 31 December 2025	**260,000**

9 Intangible assets

	£
Cost	
At start of year	1,700
Additions	–
At 31 December 2025	**1,700**
Amortisation	
At start of year	156
Charge for the year	156
At 31 December 2025	**312**
Net book value	
At 31 December 2025	**1,388**
At 31 December 2024	1,544

10 Debtors

	2025 £	2024 £
Accrued income	54,677	3,943
Other debtors	1,300	1,300
	55,977	**5,243**

11 Creditors

Amounts falling due within one year

	2025 £	2024 £
Other creditors	120,000	120,000
Taxation and social security	5,372	2,188
Accruals	3,780	3,780
	129,152	**125,968**

Amounts falling due after more than one year

	2025 £	2024 £
Other creditors	95,543	–
	95,543	**–**

12 Movement in funds

	AT START OF YEAR £	INCOME £	EXPENDITURE £	TRANSFERS £	AT 2025 YEAR END £
Unrestricted funds					
Unrestricted Fund	1,120,534	563,865	(300,803)	–	1,383,596
	1,120,534	**563,865**	**(300,803)**	**0**	**1,383,596**
Restricted funds					
Restricted Fund	839,854	213,863	(222,348)	–	831,369
	839,854	**213,863**	**(222,348)**	**0**	**831,369**
Total funds	**1,960,388**	**777,728**	**(523,151)**	**–**	**2,214,965**

Analysis of restricted fund movements

	2025 £
Restricted Fund	
Balance at start of year	839,854
Income	
Grants received	144,550
Central Mosque refurbishment	12,550
Mosque Teaching Classes	56,763
Total income	**213,863**
Expenditure	
Education Wages	(58,006)
Casual Wages	(20,494)
Charitable Support & Donations	(102,494)
Eid & Ramdan	(41,354)
Total expenditure	**(222,348)**
Balance at end of year	**831,369**

13 Comparative statement of financial activities by fund

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2024 £
Total income	471,151	108,726	579,877
Total expenditure	(217,281)	(170,923)	(388,204)
Net income / (expenditure) and net movement in funds	**253,870**	**(62,197)**	**191,673**
Total funds brought forward	866,664	902,051	1,768,715
Total funds carried forward	**1,120,534**	**839,854**	**1,960,388**

14 Related party transactions

There were no transactions with trustees or other related parties during the year (2024: none).

15 Events after the end of the reporting period

There were no events after the reporting period requiring adjustment to, or disclosure in, these financial statements.

16 Reconciliation of net income to net cash flow from operating activities

	2025 £
Net income / (expenditure) for the year	254,577
Depreciation charges	50,419
Amortisation charges	156
Investment income	(15,043)
(Increase)/decrease in debtors	(50,734)
Increase/(decrease) in creditors	98,727
Net cash provided by/(used in) operating activities	**338,102**

17 Analysis of changes in net funds

	AT 31 DECEMBER 2024 £	CASH FLOWS £	AT 31 DECEMBER 2025 £
Cash at bank and in hand	307,519	(133,723)	173,796
Total net funds	**307,519**	**(133,723)**	**173,796**

FOR THE YEAR ENDED 31 DECEMBER 2025

Detailed Statement of Financial Activities

Supplementary information - this schedule does not form part of the statutory financial statements

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations received	548,822	467,619
Grants received	144,550	51,330
Central Mosque refurbishment	12,550	22,547
Mosque Teaching Classes	56,763	12,500
Ramadan Iftaar	–	8,000
	762,685	**561,996**
Investment income		
Rental Income	15,043	17,881
	15,043	**17,881**
Total income and endowments	**777,728**	**579,877**
EXPENDITURE		
Expenditure on charitable activities		
Education Wages	58,006	51,956
Wages	77,816	52,789
Casual Wages	20,494	4,930
Pension	640	374
Rates and Water	20,306	13,338
Rent	30,210	11,450
Light and Heat	59,074	47,401
Telephone	3,284	1,241
Repairs and Maintenance	27,865	20,717
Insurance	13,826	13,066

	2025 £	2024 £
Charitable Support & Donations	102,494	115,378
Subscriptions	1,929	–
Bank charges	1,398	382
Legal Expense	3,252	684
Sundry Expenses	788	–
Eid & Ramdan	41,354	13,638
Depreciation	50,421	33,152
Amortisation	156	156
Software	1,448	1,257
Printing and Stationery	1,806	–
Advertising	583	594
Interest on late payment	301	1
Auditor's Remuneration	3,780	3,780
Accountancy fees	1,920	1,920
	523,151	388,204
Total expenditure	**523,151**	388,204
Net income / (expenditure) for the year	**254,577**	191,673

PREPARED BY

These financial statements were prepared by A2Z Accounting Solutions Limited, Chartered Certified Accountants, on behalf of the charity trustees.

A2Z ACCOUNTING SOLUTIONS LIMITED

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