APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of	Charity name Iltaf Maqbool Welfare Trust
Registered charity number	**SC041705**
On the accounts of the charity for the period	Period start date: Day 01, Month 04, Year 2024 **to** Period end date: Day 31, Month 03, Year 2025
Set out on pages	(remember to include the page numbers of additional sheets)
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 Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 2006 Accounts Regulations. 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 seeks 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 [other than that disclosed on the attached page*] 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:	John McLaughlin **Date:** 22.7.2026
Name:	John McLaughlin
Relevant professional qualification(s) or body (if any):	CA ICAS
Address:	Sutherland Black 8 Deer Park Avenue Livingston EH54 8GA

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

\- SC

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations	13,650				13,650	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	13,650	-	-	-	13,650	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	13,650	-	-	-	13,650	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	13,650				13,650	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	13,650	-	-	-	13,650	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	13,650	-	-	-	13,650	-
					cross ref error	
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

The objectives of the trust shall be: To raise funds and employ funds so raised for the support of educational, medical and welfare institutions, orphanages and other charitable projects in Pakistan. To promote further or support other charitable trusts, organisations or bodies having similar charitable purposes to those before stated as the Trustees shall decide. To provide emergency aid to members of the Muslim community and the general public affected by disasters including, in particular, refugees, orphans, widows, wounded, sick and disabled.

SC

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	13,650				13,650	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	13,650	-	-	-	13,650	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	13,650	-	-	-	13,650	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	13,650				13,650	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	13,650	-	-	-	13,650	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	13,650	-	-	-	13,650	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

Money made through restaurant sales and provided to the charity in order to fulfil its objectives

- SC

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
	13,650				13,650	
					-	
					-	
					-	
Total	13,650	-	-	-	13,650	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
	13,650				13,650	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	13,650	-	-	-	13,650	-
	-	-	-	-	-	-

- SC

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

The objectives of the trust shall be: To raise funds and employ funds so raised for the support of educational, medical and welfare institutions, orphanages and other charitable projects in Pakistan. To promote further or support other charitable trusts, organisations or bodies having similar charitable purposes to those before stated as the Trustees shall decide. To provide emergency aid to members of the Muslim community and the general public affected by disasters including, in particular, refugees, orphans, widows, wounded, sick and disabled.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) X	S. Maqbool
Full name(s)	Shafqet Maqbool
Position (e.g. Chair)	Trustee
Date	23/07/2026

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period	The money has been used to support medical dispensaries and schools in Pakistan and to help local projects for children in the Edinburgh area.

Financial review

Brief statement of the charity's policy on reserves	Holds no reserves
Details of any deficit	No deficit
Donated facilities and services (if any)	No donated facilities and services

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	Trust Deed
The	The trustees shall have power to assume new trustees. Such assuming of trustees shall be by resolution at a meeting convened by the trustees. A trustee so appointed shall forthwith sign a Declaration of Acceptance of the position of Trustee and an Undertaking to act with the terms and powers of the trust and shall not be entitled to carry out any activity as a trustee until he has so signed.

Objectives and activities

Charitable purposes	The objects of the Trust shall be: 1. To raise funds and employ funds so raised for the support of educational, medical and welfare institutions, orphanages and other charitable projects in Pakistan. 2. To promote further or support other charitable trusts, organisations or bodies having similar charitable purposes to those before stated as the Trustees shall decide. 3. To provide emergency aid to members of the Muslim community and the general public affected by disasters including, in particular, refugees, orphans,widows, wounded, sick and disabled.
Summary of the main activities in relation to these objects	Money made through restaurant sales and provided to the charity in order to fulfil its objectives.

APPENDIX 1

OSCR

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	04	2024	To	31	03	2025

Reference and administration details

Charity name	Iltaf Maqbool Welfare Trust
Other names charity is known by	
Registered charity number	**SC041705**
Charity's principal address	13 Silverbirch Glade
	Livingston
	West Lothian
	Postcode EH54 9JS

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Shafqet Maqbool	Trustee		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

- SC

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	-				-	
	Surplus / (deficit) shown on receipts and payments account					-	
						-	
						-	
	Cash and bank balances at end of year	-	-	-	-	-	-

(Agree balances with receipts and payments account(s))

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	S. Maqbool	Shafqet Maqbool 23/6/26	~~2~~

APPENDIX 2

Enter charity name below

Enter SC No. below

SC

OSCR
Scottish Charity Regulator

Receipts and payments accounts

For the period from	Day	Month	Year	to	Day	Month	Year
	01	04	2024	to	31	03	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	13,650				13,650	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	13,650	-	-	-	13,650	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	13,650	-	-	-	13,650	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	13,650				13,650	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	13,650	-	-	-	13,650	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	13,650	-	-	-	13,650	-
Net receipts / (payments)	-	-	-	-	-	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-