COUNCIL OF BRITISH PAKISTANIS (SCOTLAND)

Charity No. SC043740

79A BROUGHTON STREET
EDINBURGH
EH1 3RJ

FINANCIAL ACCOUNTS FOR THE
YEAR ENDED 31ST MARCH 2026

MACKAY LOUDON & CO LTD
ACCOUNTANTS

COUNCIL OF BRITISH PAKISTANIS (SCOTLAND)

FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2026

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COUNCIL OF BRITISH PAKISTANIS (SCOTLAND)

YEAR ENDED 31ST MARCH 2026

INDEPENDENT EXAMINEES REPORT TO THE TRUSTEES

I report on the accounts of the charity for the year ended 31st March 2026, which are set out on pages 2 to 4.

This report is made to the charity's board of trustees, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the charity's board of trustees and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's board of trustees as a body, for my work or for this report.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity 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 independent report

My examination was carried out in accordance with Regulation 11 of the Charity 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 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:

(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 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.

I Loudon
42 Boggs Holdings
Pencaitland
EH34 5BJ

24th August 2026

COUNCIL OF BRITISH PAKISTANIS (SCOTLAND)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2026

	Notes	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025 Total £
INCOMING RESOURCES					
Donations and Grants	4	14,250	35,000	49,250	34,250
Gift aid		2,276	-	2,276	3,351
Interest Received (Gross)		-	-	0	0
TOTAL INCOME		16,526	35,000	51,526	37,601
RESOURCES EXPENDED					
Rent and Rates		-	-	0	0
Insurance		228	-	228	29
Heat, Light and Cleaning		0	-	0	0
Telephone and Website		0	-	0	72
Promotion, Stationery and Posts		0	2,650	2,650	506
Salaries and Associated Costs		0	28,250	28,250	24,750
Repairs and Renewals		150	-	150	102
Bank Charges		38	0	38	0
Committee Expenses	5	0	-	0	0
Accountancy and Examiner's Fees	6	360	-	360	250
TOTAL EXPENDITURE		776	30,900	31,676	25,709
NET INCOME/(EXPENDITURE) FOR THE YEAR		15,750	4,100	19,850	11,892
Fund Balances brought forward		925	12,770	13,695	1,803
FUND BALANCES CARRIED FORWARD		16,675	16,870	33,545	13,695

The notes on pages 4a and 4b form part of these accounts.

COUNCIL OF BRITISH PAKISTANIS (SCOTLAND)
BALANCE SHEET
AS AT 31ST MARCH 2026

	Note	£	£
CURRENT ASSETS			
Cash at Bank and in Hand	3	36,379	16,754
		36,379	16,754
CURRENT LIABILITIES			
CREDITORS : Amounts Falling Due within One Year	7	2,834	3,059
NET CURRENT ASSETS		33,545	13,695
TOTAL ASSETS LESS CURRENT LIABILITIES	2	33,545	13,695
FUNDS			
Unrestricted Income Funds General Purposes Fund		16,675	925
Restricted Funds		16,870	12,770
		33,545	13,695

The notes on pages 4a and 4b form part of these Accounts.

Signed on behalf of the Trustees

M. Akram

Mohammed Akram MBE
President

date: 3 September 2026

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2026

1. ACCOUNTING POLICIES

Basis of preparation
The accounts have been prepared under the historical cost convention.

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 (FRS 102) (effective 01 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

Incoming resources
All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Resources expended
Liabilities are recognised as resources expended as soon as there is a legal or constuctive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure is incurred in direct pursuance of the charity's principal objects and as set out in the Trustees' Report.

Accumulated funds
Unrestricted funds are those funds which are expended at the discretion of the trustees in furtherance of the charity's objectives. Where part of an unrestricted fund is designated for a particular project it may be designated as a separate fund, but the designation has an administrative purpose only, and does not legally restrict the trustees discretion to apply the fund.

Value Added Tax
The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

2. SUMMARY OF NET ASSETS BY FUNDS

	UNRESTRICTED FUNDS General Purposes Fund	RESTRICTED FUNDS	Total
	£	£	£
Fixed Assets	-	-	-
Net Current Assets	16,675	16,870	33,545
	16,675	16,870	33,545

COUNCIL OF BRITISH PAKISTANIS (SCOTLAND)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2026

3. CASH AT BANK AND IN HAND

	2026	2025
	£	£
Bank of Scotland Current A/c	35,627	16,002
Cash in Hand	752	752
	36,379	16,754

4. DONATIONS AND GRANTS

		2026	2025
Annonymous	Unrestricted	14,250	13,250
		14,250	13,250

5. COMMITTEE EXPENSES

	2026	2025
Number of trustees who were paid expenses	-	-
Reimbursement of stationery, travel and telephone.	-	-
Total amount paid	-	-

6. INDEPENDENT EXAMINER'S FEES

	2026	2025
For preparing accounts	300	200
For reporting on same	60	50

7. CREDITORS

	2026	2025
Telephone	72	72
HMRC - PAYE	2	337
Rent	2,400	2,400
Accountancy and Examiner's fees	360	250
	2,834	3,059