REGISTERED CHARITY NUMBER: SC049134

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2025

for

Ehsas- E- Khalq

Jackson Moughal Ltd
2 Fitzroy Place
Sauchiehall Street
Glasgow
Lanarkshire
G3 7RH

Ehsas- E- Khalq

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Ehsas- E- Khalq

Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide a humanitarian relief service aimed at helping poor and destitute people in rural Pakistan. Our intention is to provide a relief programme tailored to the individual needs of specific groups of people which include orphans, widows, elderly and the homeless. Our activities will be driven by the specific needs of these groups, however we anticipate providing support in the area of health, education, food, clothing, housing and infrastructure support.

Significant activities

Ramadan food packages were delivered to rural villages of district Abbottabad, Pakistan. Winter cash distributions for orphans and needy children in district of Abbottabad, Pakistan.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC049134

Principal address

Trustees

J Khan Chairperson
M Zahoor Vice Chairperson
M Akram Treasurer
A Khan Secretary

Approved by order of the board of trustees on 22 September 2026 and signed on its behalf by:



J Khan - Trustee

24 Sep 2026

Independent Examiner's Report to the Trustees of
Ehsas- E- Khalq

I report on the accounts for the year ended 31 December 2025 set out on pages three to eleven.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's 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 the independent examiner's report

My examination was 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 those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirement;

- 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 to 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.

Jackson Moughal Ltd
2 Fitzroy Place
Sauchiehall Street
Glasgow
Lanarkshire
G3 7RH

Ehsas- E- Khalq

Statement of Financial Activities
for the Year Ended 31 December 2025

	2025	2024
	Unrestricted fund £	**Total funds**
INCOME AND ENDOWMENTS FROM		
Donations and legacies	**6,668**	**17,492**
EXPENDITURE ON		
Charitable activities		
Donations	8,287	19,209
Other	420	420
Total	**8,707**	**19,629**
NET INCOME/(EXPENDITURE)	**(2,039)**	**(2,137)**
RECONCILIATION OF FUNDS		
Total funds brought forward	2,541	4,678
TOTAL FUNDS CARRIED FORWARD	**501**	**2,541**

The notes form part of these financial statements

Ehsas- E- Khalq

Balance Sheet 31 December 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		942	2,841
NET CURRENT ASSETS		**942**	**2,841**
TOTAL ASSETS LESS CURRENT LIABILITIES		942	2,841
ACCRUALS AND DEFERRED INCOME	4	(441)	(300)
NET ASSETS		**501**	**2,541**
FUNDS	5		
Unrestricted funds		501	2,541
TOTAL FUNDS		**501**	**2,541**

The financial statements were approved by the Board of Trustees and authorised for issue on 22 September 2026 and were signed on its behalf by:

J Khan - Trustee

24 Sep 2026

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	17,492
EXPENDITURE ON	
Charitable activities	
Donations	19,209
Other	420
Total	**19,629**
NET INCOME	**(2,137)**
RECONCILIATION OF FUNDS	
Total funds brought forward	4,678
TOTAL FUNDS CARRIED FORWARD	**2,541**

continued...

4. ACCRUALS AND DEFERRED INCOME

	2025	2024
	£	£
Accruals and deferred income	441	300

5. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General fund	2,541	(2,039)	501
TOTAL FUNDS	**2,541**	**(2,039)**	**501**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	6,668	(8,707)	(2,039)
TOTAL FUNDS	**6,668**	**(8,707)**	**(2,039)**

Comparatives for movement in funds

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
General fund	17,492	(19.629)	(2,137)
TOTAL FUNDS	**17,492**	**(19,629)**	**(2,137)**

continued...

5. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,492	(19,629)	(2,137)
TOTAL FUNDS	**17,492**	**(19,629)**	**(2,137)**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/24	Net movement	At 31/12/25
Unrestricted funds			
General fund	4,678	(4,175)	501
	4,678	**(4,175)**	**501**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,160	(28,335)	(4,175)
	24,160	**(28,335)**	**(4,175)**

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

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Ehsas- E- Khalq

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,668	17,492
Total incoming resources	**6,668**	**17,492**
EXPENDITURE		
Charitable activities		
Travel expenses	191	140
Sundry expenses	-	06
Other Office cost	43	83
Grants to individuals	8,053	18,980
	8,287	**19,209**
Support costs		
Governance costs		
Accountancy and legal fees	420	420
Total resources expended	**8,707**	**19,629**
Net (expenditure)/income	**(2,039)**	**(2,137)**

Signable

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