Independent Examiner's Report to the Trustees of UMMAH AID (SC053560)

I report on the accounts of the charity for the year ended 31 DEC 2025

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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 qualified statement

During my examination, no matter has come to my attention other than that disclosed below:

1. In my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

The matter that has come to my attention is that, during my examination of the accounting records of the charity, it was noted that the accounting records did not contain the details of some of the receipts and payments and there were no physical documents retained to support certain cash/cheque lodgements and cheque payments. This led to the underlying transactions being assigned to the category and fund based on verbal information from the Trustees. The charity trustees are aware of the importance of maintaining full records of such transactions going forward.

Name: TEHSEENULLAL AKBAR FCCA

Relevant Professional qualification/professional body: Fellow of the Association of Chartered Certified Accountants (ACCA)

Address: SEVENSTARS ACCOUNTANTS LTD, 201 HIGH STREET, FALKIRK, FK1 1DS

Date: 25/09/2026