JUSHARIA

Scottish Charity Number SC053030

ANNUAL REPORT AND RECEIPTS & PAYMENTS ACCOUNTS

For the year ended 31 December 2025

Trustees' Annual Report

Charity name	Jusharia
Scottish charity number	SC053030
Legal form	Scottish Charitable Incorporated Organisation (SCIO)
Principal contact address	2/1 89 Leslie Street, Glasgow, G41 2RS
Accounting period	1 January 2025 to 31 December 2025

Charity trustees

Abdullah Manzoor - Chair and Charity Trustee

Abdur Rahman Manzoor - Charity Trustee

Raghib Mehmood - Charity Trustee

Structure, governance and management

Jusharia is constituted as a Scottish Charitable Incorporated Organisation (SCIO). The charity is governed by its constitution. The charity trustees are responsible for the management and control of the charity and for ensuring that its activities further its charitable purposes.

There were no changes to the charity trustees, governing document, principal address or governance arrangements reported for the year.

Charitable purposes

To advance education of poor people and orphans in Pakistan by providing or assisting with facilities for education, including free education, accommodation, meals, treatment and monthly scholarships.

To advance access to food and residency for poor people and orphans in Pakistan by providing food and water and a clean, safe place to stay.

Activities and achievements

During 2025, Jusharia continued fundraising in support of its charitable purposes. Funds received comprised charitable donations, including donations identified through the bank records for purposes such as Zakat and teacher sponsorship. The charity made overseas charitable payments totalling £19,637.88 to support food and education for schools, particularly for poor people and orphans in Pakistan.

The trustees continued to oversee the collection and distribution of charitable funds. Supporting receipts and records relating to the overseas charitable expenditure are retained by the charity and can be made available to the independent examiner as required.

Reserves, risks and public benefit

The charity does not operate a formal reserves policy. Unspent unrestricted funds are retained to support future charitable activities and commitments.

No material risks or uncertainties were reported by the trustees for the year. The trustees remain responsible for appropriate oversight of the charity's funds and activities.

In carrying out the charity's activities, the trustees have had regard to the charity's purposes and the requirement to provide public benefit.

No donated facilities or services were reported for the year.

Trustees' approval

The trustees approve this Trustees' Annual Report for the year ended 31 December 2025.

Signed:	Abdullah. M
Name:	Abdullah Manzoor
Position:	Chair / Charity Trustee
Date:	29/09/2026

Statement of Receipts and Payments

For the year ended 31 December 2025

	Unrestricted funds	Total funds
Donations and fundraising receipts	£59,033.70	£59,033.70
Total receipts	**£59,033.70**	**£59,033.70**
Charitable payments - food and education support in Pakistan	£19,637.88	£19,637.88
Bank charges	£45.00	£45.00
Other small payments	£11.38	£11.38
Total payments	**£19,694.26**	**£19,694.26**
Surplus for the year	**£39,339.44**	**£39,339.44**

Statement of Balances

	31 Dec 2025	1 Jan 2025
Cash at bank	£52,875.50	£13,536.06
Total cash funds	**£52,875.50**	**£13,536.06**

Notes to the Accounts

1. Basis of preparation

These accounts have been prepared on a receipts and payments basis from the bank transaction record supplied for the year ended 31 December 2025.

2. Funds

No restricted funds were reported for the year. The balances shown are therefore presented as unrestricted funds.

3. Grants

No grants received from organisations were reported for the year.

4. Trustee remuneration and expenses

No trustee remuneration or trustee expenses were reported for the year.

5. Related party transactions

No transactions with trustees or connected persons were reported for the year.

6. Employees

The charity had no employees during the year.

7. Assets and liabilities

No assets or liabilities other than the cash balance shown above were reported at 31 December 2025.

8. Other small payments

Other small payments comprise a £0.01 GoCardless transaction and an £11.37 card payment. These have not been classified as charitable distributions.

9. Supporting records

The charity retains supporting receipts and records for charitable payments, including overseas expenditure on food and education for schools serving poor people and orphans. These records are available for inspection by the independent examiner.

Trustees' approval of the accounts

The trustees approve the receipts and payments accounts and Statement of Balances for the year ended 31 December 2025.

Signed:	Abdullah. M
Name:	Abdullah Manzoor
Position:	Chair / Charity Trustee
Date:	29/09/2026

Independent Examiner's Report to the Trustees of Jusharia

I report on the accounts of the charity for the year ended 31 December 2025 which are set out in this annual report and accounts.

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 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 statement

In the course of my examination, no matter has come to my attention [other than disclosed below*]:

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.

** Delete the bracketed words if they do not apply. If they do apply, the examiner should set out the matters which have come to their attention.*

Signed:	
Name:	Azhar Rashid
Relevant professional qualification / professional body (if any):	Associate Chartered Accountant / ICAP
Address:	58 Springbank Crescent Glasgow, G314PZ
Date:	26 October 2026