

**REGISTERED CHARITY NUMBER: SC049134**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2024  
for  
Ehsas- E- Khalq**

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

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**Ehsas- E- Khalq**

**Report of the Trustees**  
**for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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.

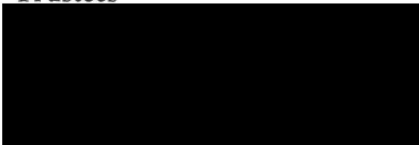
**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

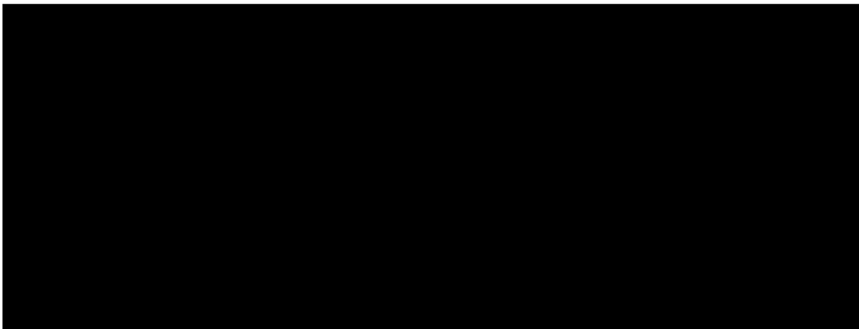
SC049134

**Principal address**

**Trustees**



Approved by order of the board of trustees on 30 September 2025 and signed on its behalf by:



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

I report on the accounts for the year ended 31 December 2024 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.



The Institute of Chartered Accountants of Scotland

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

30 September 2025

**Ehsas- E- Khalq**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

	2024	2023
	Unrestricted fund £	Total funds
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies	17,492	14,872
<b>EXPENDITURE ON</b>		
<b>Charitable activities</b>		
Donations	19,209	11,744
Other	420	300
<b>Total</b>	<b>19,629</b>	<b>12,044</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(2,137)</b>	<b>2,828</b>
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	4,678	1,850
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>2,541</b>	<b>4,678</b>

**Ehsas- E- Khalq**

**Balance Sheet 31 December 2024**

		<b>2024</b>	<b>2023</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>	Notes		
Cash at bank and in hand		2,841	5,398
<b>NET CURRENT ASSETS</b>		<b>2,841</b>	<b>5,398</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>2,841</b>	<b>5,398</b>
<b>ACCRUALS AND DEFERRED INCOME</b>	4	(300)	(720)
<b>NET ASSETS</b>		<b>2,541</b>	<b>4,678</b>
<b>FUNDS</b>	5		
Unrestricted funds		2,541	4,678
<b>TOTAL FUNDS</b>		<b>2,541</b>	<b>4,678</b>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2025 and were signed on its behalf by:

 Trustee

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2024**

**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.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	14,872
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Donations	11,744
Other	300
<b>Total</b>	<b>12,044</b>
<b>NET INCOME</b>	<b>1,850</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	1,850
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>4,678</b>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

**4. ACCRUALS AND DEFERRED INCOME**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	300	720

**5. MOVEMENT IN FUNDS**

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	4,678	(2,137)	2,541
<b>TOTAL FUNDS</b>	<b>4,678</b>	<b>(2,137)</b>	<b>2,541</b>

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

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

**Comparatives for movement in funds**

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	14,872	(12,044)	2,828
<b>TOTAL FUNDS</b>	<b>14,872</b>	<b>(12,044)</b>	<b>2,828</b>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

**5. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	14,872	(12,044)	2,828
<b>TOTAL FUNDS</b>	<b>14,872</b>	<b>(12,044)</b>	<b>2,828</b>

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

	At 1/1/23	Net movement	At 31/12/24
<b>Unrestricted funds</b>			
General fund	1,850	691	2,541
	<b>1,850</b>	<b>691</b>	<b>2,541</b>

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 £
<b>Unrestricted funds</b>			
General fund	32,364	(31,673)	691
	<b>32,364</b>	<b>(31,673)</b>	<b>691</b>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**Ehsas- E- Khalq**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	17,492	14,872
<b>Total incoming resources</b>	<b>17,492</b>	<b>14,872</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Travel expenses	140	252
Sundry expenses	6	38
Other Office cost	83	-
Grants to individuals	18,980	11,454
	<b>19,209</b>	<b>11,744</b>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	420	300
<b>Total resources expended</b>	<b>19,629</b>	<b>12,044</b>
<b>Net (expenditure)/income</b>	<b>(2,137)</b>	<b>2,828</b>
<b>+1</b>		

This page does not form part of the statutory financial statements