Report of the trustees and

Financial Statements for the Year Ended

31 October 2025

For

iCare

Contents of the Financial Statements
For the Year Ended 31 October 2025

iCare

Charity Information
For the Year Ended 31 October 2025

Board Members:	Saqib Rehman - Trustee Azeem Munir - Trustee Rumana Ahmad - Trustee
Bankers	HSBC 2 Buchanan Street Glasgow G1 3LB
Registered Office	1 Millfield Meadows Erskine Renfrewshire PA8 6HQ
Registered Number	SC046909 (Scotland)
Independent Examiner	Stratus Consultants Ltd 2nd Floor 95-107 Lancefield Street Glasgow G3 8HZ

iCare
Registered Number: SC046909

Report of the Trustess

The trustees present their report with the financial statements of the charity for the year ended 31 October 2025.

Governance
The organisation is a registered Scottish charity and the purposes and administration arrangements are set out in the consitution.

Legal Status and Governance
iCare is a Scottish registered charity. iCare has a board of Trustees who meet regularly and are responsible for the strategic directon and policy of the charity.

Objects and Activities
The Aims of iCare is to:

1) To provide Aid and relief to those in need as a result of poverty, war and famine.
2) Benefits and services will be provided by firstly engaging in fund raising activities and utilising these funds to provide food, clothing, basic necessities, and shelter to needy persons.

Financial Report
The results for the year are set out in the attached statement of financial activities. Income for the year amounted to £11,683. Total expenditure amounted to £13,563 which has resulted in a loss of £1,880.

Responsibilities of the Board of Trustees in Relation to the Financial Statements

Charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the year and of its surplus of deficit for the financial year then ended. In doing so the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business

To time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Trustees
In accordance with charities law, as the charities trustees we certify that:

- So far as we are aware, there is no relevant audit information of which the charities auditors are unaware; and
- As the trustees of the charity we have taken all reasonable steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of this information.

ON BEHALF OF THE BOARD:

Date: 16th August 2026

iCare

Statement of the Financial Activities
for the year ended 31 October 2025

	Notes	**Unrestricted Funds 2025 £**	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources					
Incoming resources from generated funds					
Voluntary Income					
Donations		**11,683**		11,683	80,167
Total incoming Resources		**11,683**		**11,683**	**80,167**
Resources Expended					
Charitable Activities		**13,203**		13,203	92,603
Accountancy 2025		**360**		360	
Total resources expended		**13,563**		**13,563**	**92,603**
Net movement in funds		**(1,880)**		(1,880)	(12,436)
Total funds brought forward		**3,137**		3,137	15,573
Total funds carried forward		**1,257**		1,257	3,137

iCare
Registered Number: SC046909

Balance Sheet
as at 31 October 2025

	Notes	**2025**	2024
		£	£
CURRENT ASSETS			
Cash at bank and in hand		1,617	3,137
CURRENT LIABILITIES		**(360)**	
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,257**	**3,137**
RESERVES			
Unrestricted Fund	5	**1,257**	3,137
Total Funds		**1,257**	**3,137**

The financial statements were approved by the Trustee on 16th August 2026 and were signed by:

Trustee......................................

Notes to the Financial Statements
for the year ended 31 October 2025

1 ACCOUNTING POLICIES

Basis of preparation
These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2025 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

Nature and purpose of funds
Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the object of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

2 Charitable Activities

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Bank Charges	45		45	77
Charitable Doantions	13,158		13,158	92,526
Accountancy	360		360	
	13,563		13,563	92,603

3 TAXATION

Analysis of the tax charge
No liability to UK corporation tax arose on ordinary activities for the year.

4 Restricted Funds

	2025
	£
Surplus (Deficit) for the Year	
Transfer between funds	
At 31 October 2025	

5 Restricted Funds

	2025
	£
At 1 November 2024	3,137
Surplus (Deficit) for the Year	(1,880)
Transfer between funds	
At 31 October 2025	1,257

Report of the Independent Examiner to the Trustees of iCare

I report on the financial statements for the year ended 31 October 2025 which are set out on pages 1 to 7.

Responsibilities of the trustees and the independent examiner

The trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of the Regulation 10 (l) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as requirec 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items of disclosure in the financial statements 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 financial statements.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

I. Which gives me a reasonable cause that in any material aspect the requirements:
• to keep accounting records in accordance with Section 44 (l) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation, and
• to prepare financial statements 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 financial records to be reached.

Parvase Majeed BA FCCA
Stratus Consultants Limited
2nd Floor
95-107 Lancefield Street
Glasgow
G3 8HZ

17th August 2026

HM Revenue
& Customs

for accounting periods starting on or after 1 April 2015

This is a copy of the information that will be transmitted to the HM Revenue & Customs once authorised by you. The copy includes all completed supplementary pages & attachments. Before transmitting the return (or amendment) information to HM Revenue & Customs using the Company tax return Online Service, your tax adviser must provide you with a copy of your tax return (or amended tax return) information for you to declare that the information is correct and complete to the best of your knowledge and belief and approve submission to HM Revenue & Customs. If you give false information or conceal any part of your income or chargeable gains you may be liable to financial penalties. It is recommended that you retain a copy of the Tax Return (or amended tax return information) transmitted to HMRC.

The HM Revenue & Customs IRmark number

The HM Revenue & Customs IRmark number assigned to your tax return information is:

ORJMMR3YAPPHB6CLSAFATGXEA3NVLDJC

This number appears on each page of this copy, which is consecutively numbered.

The following details comprise the information to be sent electronically.

Company name:	iCare
Company reference (TR):	9671719790

Where your Tax Return (or amended Tax Return) contains a claim for a repayment and you require the repayment to be sent to your bank, building society or other nominee or, you have nominated a charity to receive all or part of your repayment, the relevant question within the return (or amended return) must be completed. Please note the receipt of these nomination details included with the other return information received using the Online Service will be taken to be your formal approval to such a nomination for repayment purposes.

HM Revenue
& Customs

Company Tax Return

CT600 (2025) Version 3

for accounting periods starting on or after 1 April 2015

Your Company Tax Return

If we send the company a Notice to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by–box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	**Company name**	iCare
2	**Company registration number**	SC046909
3	**Tax reference**	6239671719790
4	**Type of company**	8

Northern Ireland (This section is currently not in use)

Put an 'X' in the appropriate box(es) below

5 NI trading activity		6 SME	
7 NI employer		8 Special circumstances	

About this return

This is the above company's return for the period

30 From *DD MM YYYY*	35 To *DD MM YYYY*
01/11/2024	31/10/2025

Put an 'X' in the appropriate box(es) below

40	A repayment is due for this return period	
45	Claim or relief affecting an earlier period	
50	Making more than one return for this company now	
55	This return contains estimated figures	
60	Company part of a group that is not small	
65	Notice of disclosable avoidance schemes	
	Transfer Pricing	
70	Compensating adjustment claimed	
75	Company qualifies for SME exemption	
	Accounts and computations	
80	I attach accounts and computations for the period to which this return relates	X
85	I attach accounts and computations for a different period	

About this return continued

90	**If you are not attaching the accounts and computations, say why not**	
	PDF accounts attached with explanation	
	Supplementary pages enclosed	
95	**Loans and arrangements to participators by close companies – form CT600A**	
100	**Controlled foreign companies and foreign permanent establishment exemptions, hybrid and other mismatches - form CT600B**	
105	**Group and consortium - form CT600C**	
110	**Insurance – form CT600D**	
115	**Charities and Community Amateur Sports Clubs (CASCs) - form CT600E**	X
120	**Tonnage Tax - form CT600F**	
125	**Northern Ireland - form CT600G (**This section is currently not in use**)**	
130	**Cross-border Royalties - form CT600H**	
135	**Supplementary charge in respect of ring fence trades - form CT600I**	
140	**Disclosure of Tax Avoidance Schemes - form CT600J**	
141	**Restitution Tax – form CT600K**	
142	**Research and Development - form CT600L**	
143	**Freeports and Investment Zones - form CT600M**	
144	**Residential Property Developer Tax - form CT600N**	
96	**Creative Industries - form CT600P (**This section is currently not in use**)**	

Tax calculation

Turnover

145	**Total turnover from trade**	£
150	**Banks, building societies, insurance companies and other financial concerns –** *put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145*	

Income

155	**Trading profits**	£
160	**Trading losses brought forward set against trading profits**	£
165	**Net trading profits** *- box 155 minus box 160*	£
170	**Bank, building society or other interest, and profits from non-trading loan relationships**	£
172	**Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period**	
175	**Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted**	£

Income

180	**Non-exempt dividends or distributions from non–UK resident companies**	£
185	**Income from which Income Tax has been deducted**	£
190	**Income from a property business**	£
195	**Non-trading gains on intangible fixed assets**	£
200	**Tonnage Tax profits**	£
205	**Income not falling under any other heading**	£

Chargeable gains

210	**Gross chargeable gains**	£
215	**Allowable losses including losses brought forward**	£
220	**Net chargeable gains** *- box 210 minus box 215*	£

Profits before deductions and reliefs

225	**Losses brought forward against certain investment income**	£
230	**Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits**	£
235	**Profits before other deductions and reliefs** *- net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230*	£

Deductions and reliefs

240	**Losses on unquoted shares**	£
245	**Management expenses**	£
250	**UK property business losses for this or previous accounting period**	£
255	**Capital allowances for the purposes of management of the business**	£
260	**Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)**	£
263	**Carried-forward non-trade deficits from loan relationships and derivative contracts (financial instruments)**	£

Deductions and Reliefs

265	**Non-trading losses on intangible fixed assets**	£
275	**Total trading losses of this or a later accounting period**	£
280	**Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275**	
285	**Trading losses carried forward and claimed against total profits**	£
290	**Non-trade capital allowances**	£
295	**Total of deductions and reliefs -** *total of boxes 240 to 275 ,285 and 290*	£
300	**Profits before qualifying donations and group relief -** *box 235 minus box 295*	£
305	**Qualifying donations**	£
310	**Group relief**	£
312	**Group relief for carried forward losses**	£
315	**Profits chargeable to Corporation Tax -** *box 300 minus boxes 305,310 and 312*	£
320	**Ring fence profits included**	£
325	**Northern Ireland profits included (**This section is currently not in use **)**	£

Tax calculation

326	Number of associated companies in this period	
327	Number of associated companies in the first financial year	
328	Number of associated companies in the second financial year	
329	Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief	

Enter how much profit has to be charged and at what rate of tax

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330		335	£	340		345	£ p
		350	£	355		360	£ p
		365	£	370		375	£ p
380		385	£	390		395	£ p
		400	£	405		410	£ p
		415	£	420		425	£ p

Corporation Tax *total of boxes 345, 360, 375, 395, 410 and 425*	430	£
Marginal relief	435	£
Corporation Tax chargeable *box 430 minus box 435*	440	£

Reliefs and deductions in terms of tax

445	**Community Investment Tax Relief**	£
450	**Double Taxation Relief**	£
455	**Put an 'X' in box 455 if box 450 includes an underlying rate relief claim**	
460	**Put an 'X' in box 460 if box 450 includes any amount carried back from a later period**	
465	**Advanced Corporation Tax**	£
470	**Total reliefs and deduction in terms of tax** *- total of boxes 445, 450 and 465*	£

Coronavirus support schemes and overpayments (see CT600 guide for definitions)

471	**Coronavirus Job Retention Scheme (CJRS) received**	£
472	**CJRS entitlement**	£
473	**CJRS overpayment already assessed or voluntary disclosed**	£
474	**Other coronavirus overpayments**	£

Energy levies

986	**Energy (Oil and Gas) profits levy (EOGPL) amounts liable**	£
987	**Electricity Generator Levy (EGL) exceptional generation receipts**	£

Calculation of tax outstanding or overpaid

475	**Net Corporation Tax liability** *– box 440 minus box 470*	£
480	**Tax payable on loans and arrangements to participators**	£
485	**Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A**	
490	**Controlled Foreign Companies (CFC) tax payable**	£
495	**Bank Levy payable**	£
496	**Bank surcharge payable**	£
497	**Residential Property Developer Tax (RPDT) payable**	£
500	**CFC tax , bank Levy and bank surcharge payable and RPDT payable** *– total of boxes 490, 495, 496 and 497*	£
501	**EOGPL payable**	£
502	**EGL payable**	£
505	**Supplementary charge (ring fence trades) payable**	£
510	**Tax chargeable** *– total of boxes 475, 480, 500 ,501 ,502 and 505*	£
515	**Income Tax deducted from gross income included in profits**	£
520	**Income Tax repayable to the company**	£
525	**Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments** *– box 510 minus box 515*	£
526	**Coronavirus support schemes overpayment now due** *– total of boxes 471 and 474 minus boxes 472 and 473*	£
527	**Restitution tax**	£
528	**Self-assessment of tax payable** – total of boxes 525, 526 and 527	£

Tax reconciliation

530	**Research and Development credit**	£
535	**Vaccine tax credit (not currently used)**	£
540	**Creatives tax credit**	£
541	**Audio-Visual expenditure credit (AVEC) and Video Games expenditure credit (VGEC)**	£
545	**Total of Research and Development credit, Creatives tax credit and AVEC/VGEC** *– total box 530 to 541*	£
550	**Land remediation tax credit**	£
555	**Life assurance company tax credit**	£
560	**Total land remediation and life assurance company tax credit -** *total box 550 and 555*	£
565	**Capital allowances first-year tax credit**	£
570	**Surplus Research and Development credits and creative tax credit payable** *– box 545 minus box 525*	£
575	**Land remediation or life assurance company tax credit payable -** *total of boxes 545 and 560 minus boxes 525 and 570*	£
580	**Capital allowances first-year tax credit payable -** *boxes 545, 560 and 565 minus boxes 525, 570 and 575*	£
585	**Ring fence Corporation Tax included**	£
586	**NI Corporation Tax included (**This section is currently not in use**)**	£
590	**Ring fence supplementary charge included**	£
595	**Tax already paid (and not already repaid)**	£
600	**Tax outstanding –** *box 525 minus boxes 545, 560, 565 and 595*	£
605	**Tax overpaid including surplus or payable credits -** *total sum of boxes 545, 560, 565 and 595 minus 525*	£
610	**Group tax refunds surrendered to this company**	£
614	**Audio-Visual expenditure credit and Video Games expenditure credit surrendered to this company**	£
615	**Research and Development expenditure credits surrendered to this company**	£

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations
outside the United Kingdom (UK)?

616	Yes – goods		617	Yes – services		618	No – neither	

Indicators and information

620	Franked investment income/Exempt ABGH distributions	£
625	Number of 51% group companies	0

Put an 'X' in the relevant boxes, if in the period, the company:

630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations	
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	
635	is within a group payments arrangement for the period	
640	has written down or sold intangible assets	
645	has made cross-border royalty payments	
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	£

Information about enhanced expenditure and tax reliefs

Research and Development (R&D) or creatives enhanced expenditure and tax reliefs

650	**Put an 'X' in box 650 if a R&D claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company and/or for all creatives claim**	
653	**Put an 'X' in box 653 if the claim is made by a R&D intensive SME**	
655	**Put an 'X' in box 655 if the claim is made by a large company**	
656	**Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted**	
657	**Put an 'X' in box 657 to confirm that an R&D additional information form has been submitted**	
658	**Put an 'X' in box 658 to confirm that a Creatives additional information form has been submitted**	
659	**R&D expenditure qualifying for SME/R&D Intensive SME relief**	£
660	**R&D enhanced expenditure**	£
663	**Creatives core expenditure**	£
665	**Creatives additional deduction**	£
670	**R&D enhanced expenditure and creatives additional deduction** *total box 660 and box 665*	£
675	**R&D enhanced expenditure of a SME on work sub contracted to it by a large company**	£
680	**Vaccine research expenditure**	£

Land remediation enhanced expenditure

685	**Enter the total enhanced expenditure**	£

Information about capital allowances and balancing charges/disposal values

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 £	
Full expensing	688 £	689 £
Machinery and plant – super-deduction	691 £	692 £
Machinery and plant – special rate allowance	693 £	694 £
Machinery and plant - special rate pool	695 £	700 £
Machinery and plant - main pool	705 £	710 £
Structures and buildings	711 £	
Business premises renovation	715 £	720 £
Other allowances and charges	725 £	730 £

	Capital allowances	Disposal value
Electric vehicle charge-points	713 £	714 £
Enterprise zones	721 £	722 £
Zero-emission goods vehicles	723 £	724 £
Zero-emission cars	726 £	727 £

Allowances and charges not included in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 £	
Structures and buildings	736 £	
Full expensing	733 £	734 £
Business premises renovation	740 £	745 £
Machinery and plant – super-deduction	741 £	742 £
Machinery and plant – special rate allowance	743 £	744 £
Other allowances and charges	750 £	755 £

	Capital allowances	Disposal value
Electric vehicle charge-points	737 £	738 £
Enterprise zones	746 £	747 £
Zero-emission goods vehicles	748 £	749 £
Zero-emission cars	751 £	752 £

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	£
765	Designated environmentally friendly machinery and plant	£
770	Machinery and plant on long-life assets and integral features	£
771	Structures and buildings	£
772	Machinery and plant – super-deduction	£
773	Machinery and plant – special rate allowance	£
775	Other machinery and plant	£

Losses, deficits and excess amounts

Amount arising

	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 £	785 £
Losses of trades carried on wholly outside the UK	790 £	
Non-trade deficits on loan relationships and derivative contracts	795 £	800 £
UK property business losses	805 £	810 £
Overseas property business losses	815 £	
Losses from miscellaneous transactions	820 £	
Capital losses	825 £	
Non-trading losses on intangible fixed assets	830 £	835 £

Excess amounts

	Amount	Maximum available for surrender as group relief
Non-trade capital allowances		840 £
Qualifying donations		845 £
Management expenses	850 £	855 £

Northern Ireland information (This section is currently not in use)

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	£
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	£
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	£

Overpayments and repayments

Small repayments

860 Do not repay sums of £ or less

Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.

Repayments for the period covered by this return

865	Repayment of Corporation Tax	£
870	Repayment of Income Tax	£
875	Payable Research and Development tax credit	£
880	Payable Research and Development expenditure credit	£
885	Payable creatives tax credit	£
886	Payable Audio-Visual expenditure credit and Video Games expenditure credit	£
890	Payable land remediation of life assurance company tax credit	£
895	Payable capital allowances first-year tax credit	£

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations

900 The following amount is to be surrendered £

Put an 'X' in the appropriate box(es) below

the joint Notice is attached 905

or

will follow 910

915 Please stop repayment of the following amount until we send you the Notice £

Bank details (for person to whom a repayment is to be made)

920	Name of bank or building society	
925	Branch sort code	
930	Account number	
935	Name of account	
940	Building society reference	

Payments to a person other than the company

943 **Put an 'X' in box 943 if there is a R&D payable credit and one of the conditions listed in the CT600 Guide is applicable**

945 **Complete the authority below if you want the repayment to be made to a person other than the company**

I, as *(enter status – company secretary, treasurer, liquidator or authorised agent, etc.)*

950 **of** *(enter company name)*

955 **authorise** *(enter name)*

960 **of address** *(enter address)*

965 **Nominee reference**

to receive payment on company's behalf

970 **Name**

Declaration

Declaration

I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975 **Name**

SAQIB REHMAN

980 **Date** *DD MM YYYY*

19/08/2026

985 **Status**

Trustee