

REGISTERED CHARITY NUMBER: SC053000

Report of the Trustees and
Financial Statements for the Year Ended 31st December 2025
for
Ahmed Welfare Foundation

Sheraz & Co
Chartered Certified Accountants
5 North Gower Street
Glasgow
G51 1PW

Ahmed Welfare Foundation

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for the Year Ended 31st December 2025

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Ahmed Welfare Foundation

Report of the Trustees
for the Year Ended 31st December 2025

The trustees present their report together with the financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS 102) and in compliance with applicable law and regulations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC053000

Principal Address
2/1
22 Halbert Street
Glasgow
G41 3TZ

Website: <https://theahmedwelfarefoundation.org>
Email: ahmedwelfarefoundationuk@gmail.com
M: +44 7769319401

Trustees
Rab Nawaz Hattar (Chairman)
Ali Haider

Independent examiner
Sheraz Ahmed FCCA
Sheraz & Co
Chartered Certified Accountants
5 North Gower Street
Glasgow
G51 1PW

Structure, Governance and Management

Ahmed Welfare Foundation is an unincorporated association registered with the Office of the Scottish Charity Regulator (OSCR).

The charity is governed by its constitution. The trustees are responsible for the overall management and control of the charity, including setting its strategic direction, monitoring activities, and ensuring compliance with applicable legal and regulatory requirements.

Trustees during the period:

- Chairperson: Rab Nawaz Hattar
- Trustee: Ali Haider

Charitable Purposes

The charity's purposes, as recognised under the Charities and Trustee Investment (Scotland) Act 2005, are:

- The prevention or relief of poverty
- The advancement of education

Objectives and Activities

The charity's objective is to deliver humanitarian assistance to underprivileged communities, particularly in disadvantaged regions, by improving living conditions, supporting education, and assisting vulnerable individuals.

The trustees ensure that all activities undertaken are aligned with the charity's purposes and are carried out for the public benefit.

Achievements and Performance

During the year ended 31 December 2025, the charity undertook the following key activities:

- Facilitated the installation of water pumps in deprived regions of Pakistan, improving access to clean and safe drinking water.
- Provided financial assistance towards the construction of a madrasa, supporting educational development.
- Supported the construction of a house for a disabled family, providing safe and stable accommodation.
- Contributed to the repair and maintenance of a mosque, supporting community infrastructure.
- Provided financial assistance to widows and disabled individuals, helping meet essential living needs.
- Funded the installation of solar panels for a madrasa, promoting sustainability and ensuring continuity of educational activities.

Public Benefit Statement

The trustees confirm that they have complied with their duty under the Charities and Trustee Investment (Scotland) Act 2005 to have due regard to the public benefit guidance published by the Office of the Scottish Charity Regulator (OSCR).

The activities carried out during the year contributed to the charity's purposes as follows:

- **Prevention or relief of poverty:**
Achieved through the provision of financial assistance to widows and disabled individuals, housing support for a vulnerable family, and improving access to essential resources such as clean water.
- **Advancement of education:**
Achieved through financial support for the construction and operation of a madrasa, including the provision of solar energy to enable effective learning environments.

The trustees are satisfied that these activities have provided tangible and meaningful public benefit to disadvantaged communities.

Financial Review

The charity is funded through donations and voluntary contributions. During the year, funds were applied directly towards charitable activities in line with the organisation's objectives.

The trustees are committed to ensuring that resources are used efficiently and responsibly to maximise benefit to beneficiaries.

Reserves Policy

The charity maintains a modest level of reserves to ensure continuity of operations and to meet short-term financial commitments. Given the nature of the charity's activities, funds are generally applied as they are received.

Risk Management

The trustees recognise their responsibility to identify and manage risks. Key risks include:

- Misuse of funds in overseas projects
- Reliance on donations as the primary source of income
- Operational risks associated with delivering projects internationally

To mitigate these risks, the trustees:

- Maintain oversight of all projects and funding allocations
- Work with trusted local contacts and partners
- Monitor the use of funds to ensure they are applied for intended purposes

Plans for Future Periods

The trustees intend to continue and expand the charity's work, including:

- Increasing access to clean drinking water
- Supporting educational initiatives
- Providing assistance to vulnerable groups such as widows and disabled individuals
- Promoting sustainable development projects

Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and for maintaining proper accounting records in accordance with applicable law and regulations.

They are also responsible for safeguarding the assets of the charity and taking reasonable steps to prevent and detect fraud and other irregularities.

Approval

This report was approved by the trustees and signed on their behalf:

Rab Nawaz Hattar

Chairperson

Date: 16/04/2026

Rab Nawaz Hattar

Independent Examiner's Report to the Trustees of
Ahmed Welfare Foundation

I report on the accounts of the charity for the year ended 31st December 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination is carried out in accordance with the Regulation 11 of the Charity 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

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 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, comply with the 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.



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Sheraz & Co is a trading name of
A Sheraz & Co Ltd (SC780597)

Date: 16-04-2026

Ahmed Welfare Foundation

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

	Unrestricted fund	Restricted fund	31.12.25 Total funds
	£	£	£
INCOMING RESOURCES			
Donation received	25,852	-	25,852
	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total incoming resources	25,852	-	25,852
RESOURCES EXPENDED			
Teacher salaries	3,000		3,000
Madrassa construction	11,700		11,700
Mosque repair	1,400		1,400
House built for disable family	6,300		6,300
World care foundation	100		100
Printing and stationery	65		65
Website hosting and maintenance charges	863		863
Accountant fees	500		500
Facebook advertisements	33		33
Financial assistance to disable & widows	700		700
Water pump installation	600	-	600
Solar Panels for madrassa	2,165	-	2,165
	<u>27,426</u>	<u>-</u>	<u>27,426</u>
Total resources expended	27,426	-	27,426
NET INCOMING/(OUTGOING) RESOURCES			
	(1,574)	-	(1,574)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,548	-	2,548
	<u>2,548</u>	<u>-</u>	<u>2,548</u>
TOTAL FUNDS CARRIED FORWARD	<u>974</u>	<u>-</u>	<u>974</u>


Ahmed Welfare Foundation

Balance Sheet

At 31st December 2025

	No tes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	4	-	-		
Investment Property	5	-	-		-
CURRENT ASSETS					
Stocks		-	-		-
Cash at bank and in hand		<u>974</u>	<u>-</u>	<u>974</u>	<u>2,548</u>
		974	-	974	2,548
CREDITORS					
Amounts falling more than one year	6		-		
NET CURRENT ASSETS/(LIABILITIES)					
		<u>974</u>	<u>-</u>	<u>974</u>	<u>2,548</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>974</u>	<u>-</u>	<u>974</u>	<u>2,548</u>
NET ASSETS/(LIABILITIES)					
		<u>974</u>	<u>-</u>	<u>974</u>	<u>2,548</u>
FUNDS					
Unrestricted funds	7			974	2,548
Restricted funds				<u>-</u>	<u>-</u>
TOTAL FUNDS					
				<u>974</u>	<u>2,548</u>

The financial statements were approved by the Board of Trustees on 16/04/2026 and were signed on its behalf by:



Rab Nawaz Hattar Trustee-

Chairman

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared on the receipts and payments basis under the historical cost convention, in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixture & fittings etc - 0% on reducing balance

Taxation

The charity is exempt from corporation 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.

2. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.12.25	31.12.24
	£	£
Depreciation - owned assets	-	-

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2025.

Ahmed Welfare Foundation
Notes to the Financial Statements - continued
for the Year Ended 31st December 2025

4. TANGIBLE FIXED ASSETS

	Fixture and fittings etc £
COST- ADDITION	
At 01 st January 2025 – 31 December 2025	—
DEPRECIATION	
At 01 st January 2025	-
Charge for year	—
At 31 st December 2025	—
NET BOOK VALUE	
At 31 st December 2025	—
At 31 st December 2024	—

5. FIXED ASSETS INVESTMENTS

	£
Investment on Property	-

6. CREDITORS: AMOUNTS FALLING DUE WITHIN & MORE THAN ONE YEAR

	£
Other creditors	—

7. MOVEMENT IN FUNDS

	At 31.12.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	2,548	(1,574)	974
Restricted funds			
Restricted	-	-	-
TOTAL FUNDS	<u>2,548</u>	<u>(1,574)</u>	<u>974</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,852	(27,426)	(1,574)
Restricted funds			
Restricted	-	-	-
TOTAL FUNDS	<u>25,852</u>	<u>(27,426)</u>	<u>(1,574)</u>