

Luqma

Scotland · Charity number SC050981

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2021-05-19
Register	View on the OSCR register

Contact

Address	14 Kaims Terrace Livingston EH54 7EX
Website	www.luqma.org.uk

Activities

Activities: 'It makes grants, donations or gifts to organisations'

Purposes: 'the prevention or relief of poverty', 'the advancement of health', 'the saving of lives'

What the charity does: Prevention and relief of poverty The advancement of health The saving of lives

Beneficiaries: 'People with a particular ethnic or racial origin'

Objectives: 4.1 Prevention and relief of poverty 4.2 The advancement of health 4.3 The saving of lives

Geography

- **Main operating location:** West Lothian
- **Geographical spread:** Overseas only

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£0	£0	-	0
2024-12-31	£17,275	£7,023	-	0
2023-12-31	£4,450	£3,851	-	0
2022-12-31	£0	£320	-	0
2021-12-31	£335	£14	-	0

Luqma

Scotland - Charity number SC050981

Accounts

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	01	2024	To	31	12	2024

Reference and administration details

Charity name	Luqma SCIO
Other names charity is known by	Luqma
Registered charity number	SC050981
Charity's principal address	14 Kaims Terrace
	Livingston
	Postcode EH54 7EX

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Scottish Charitable Incorporated Organisation (SCIO)

Trustee recruitment and appointment

The board may at any time appoint any person to be a charity trustee by way of a resolution passed by majority vote at a board meeting.

Objectives and activities

Charitable purposes

Prevention and relief of poverty
The advancement of health
The saving of lives

Summary of the main activities in relation to these objects

Following completion of donation receipt set-up, 2024 saw an increase in donation receipt form primary donors followed by increase in grant donations to other charities.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

Significant increase in donation receipts and grants in the year

Financial review

Brief statement of the charity's policy on reserves

There are plans to set-up reserves in the future periods to fund charitable activities in line with the objectives of the charity.

Details of any deficit

Donated facilities and services (if any)

none

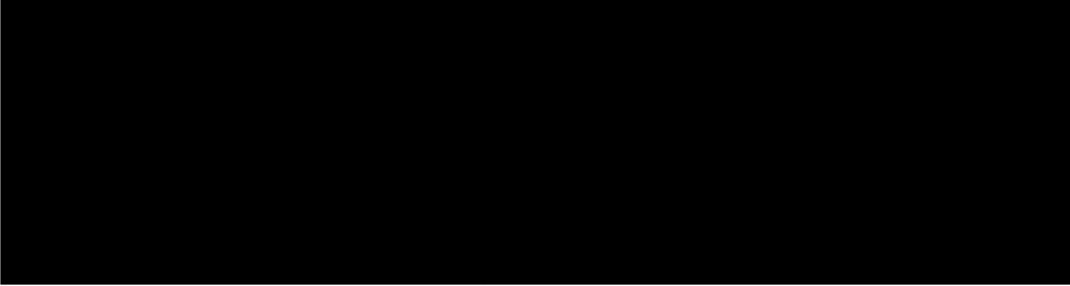
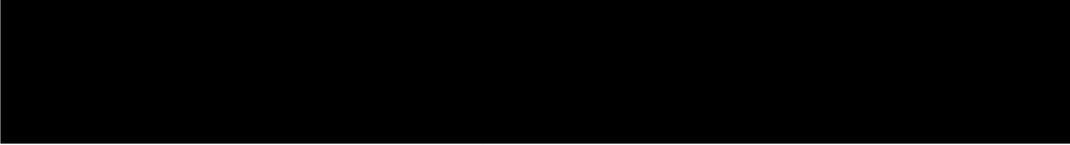
APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Trustee	Trustee
Date	20 th December 2025	20 th December 2025

Luqma SCIO

SC050981



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2024		31	12	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	17,275	-	-	-	17,275	4,450
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	17,275	-	-	-	17,275	4,450
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	17,275	-	-	-	17,275	4,450
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	7,000				7,000	3,851
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	23				23	
					-	
A3 Sub total	7,023	-	-	-	7,023	3,851
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	7,023	-	-	-	7,023	3,851
Net receipts / (payments)	10,252	-	-	-	10,252	599
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	10,252	-	-	-	10,252	599

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	600				600	1
	Surplus / (deficit) shown on receipts and payments account	10,252				10,252	599
						-	
						-	
	Cash and bank balances at end of year	10,852	-	-	-	10,852	600
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
			Total	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

[Redacted Signature and Name Area]

20 December 2025
20 December 2025

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Funds received from donation to be used for running of the charity and further charitable objectives.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Advancement of health and saving of live		5	7,000
		Total	7,000

C3a Trustee remuneration

No remuneration was paid to the Trustees during the period.

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

No expenses for the Trustees during the period.

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information



Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donation receipts	17,275				17,275	4,450
					-	
					-	
					-	
Total	17,275	-	-	-	17,275	4,450
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	17,275				17,275	4,450
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	17,275	-	-	-	17,275	4,450
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	17,275	-	-	-	17,275	4,450
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	7,000				7,000	3,851
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	23				23	
Sub total	7,023	-	-	-	7,023	3,851
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	7,023	-	-	-	7,023	3,851
Net receipts / (payments)	10,252	-	-	-	10,252	599
Transfers to / (from) funds					-	
Surplus / (deficit) for year	10,252	-	-	-	10,252	599

Nature and purpose of funds

Funds received from donation to be used for running of the charity and further charitable objectives.

APPENDIX 3



Independent examiner's report on the accounts								v2
Report to the trustees/members of	Charity name Luqma SCIO							
	Registered charity number SC050981							
On the accounts of the charity for the period	Period start date			to	Period end date			
	Day	Month	Year		Day	Month	Year	
	01	01	2024		31	12	2024	
Set out on pages							(remember to include the page numbers of additional sheets)	

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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

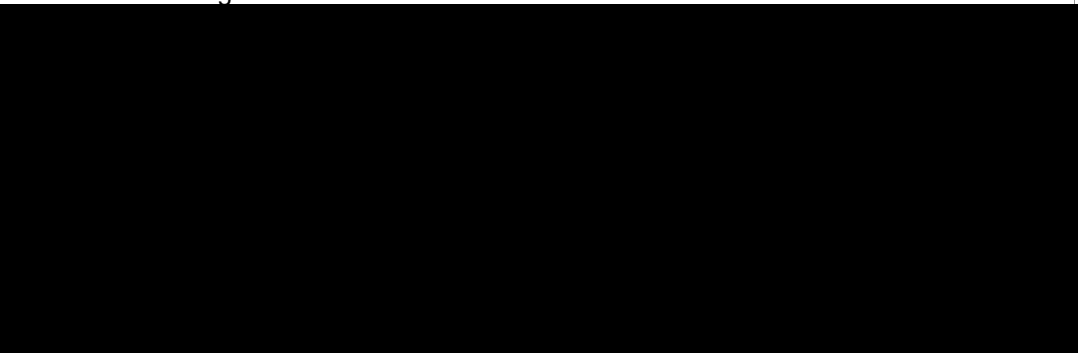
In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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.

Signed:



Name:
Relevant professional qualification(s) or body (if any):

Address:

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose