

INTERLIT FOUNDATION

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

A Registered Charity Number 1099186

NORMAN COX & ASHBY
Chartered Accountants

INTERLIT FOUNDATION

CONTENTS

Page

REPORTS

Report of the Trustees	1 – 6
Report of the Independent Examiner	7

FINANCIAL STATEMENTS

Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 – 13

INTERLIT FOUNDATION

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and the financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic and Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The purposes of the charity are the advancement of education and the relief of poverty through trusts, non-Governmental organisations (NGOs), charities and other organisations working in Pakistan and surrounding countries.. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the trust's aims and objectives, in planning future activities and setting the grant making policy for the year.

The charity furthers its charitable purposes for the public benefit through making grants to the InterLit Foundation Pakistan which aims to provide:

- language and culture learning materials to inform and support national and international institutions, including universities, schools and NGOs;
- publication services to assist individual authors, as well as national and international institutions, in the preparation of their materials for publication in print, audio and digital form. This includes publishing assistance in the fields of audit and children's literacy;
- books and audio materials made available through local and international bookshops, digital outlets and language and culture learning programmes;
- educational consultancy that provides positive information about Pakistan and the surrounding region and its many wonderful people, languages and cultures

GRANT MAKING POLICIES

Grants are considered when applications are received from InterLit Foundation Pakistan. No other grants are considered. The charity has established its grant making policy to achieve its objects for the public benefit

INTERLIT FOUNDATION

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

The charity furthers its charitable purposes by making grants primarily to the Interlit Foundation Pakistan, which in 2024 was successful in providing multiple charitable services.

The provision of language and culture learning materials they provided included:

- The production of simple community health materials in Pashto. The need for such materials was made known by a not-for-profit hospital in northwest Pakistan, for use by patients and their relatives. "Ears, Nose and Throat", produced in 2023, is very popular. It is read at the hospital with many people taking copies home. "A sick child" was printed in 2024 with one thousand copies. Copies are donated to the hospital. "What shall we eat" was also printed in 2024 with one thousand copies. Copies are donated to the hospital.
- The "Children's English-Pukhto Dictionary" was published in 2024. This dictionary is unique because it not only provides common words in both languages but also helps children to understand the usage of these words through stories which appear on most pages. In addition, its first ever English-Pukhto pictorial dictionary includes hundreds of photographs of life in Pakistan. The content was focused on topics relevant to Pukhtun culture but also covered topics from the wider world to open children's horizons beyond their daily experiences. Putting this book together represented hundreds of hours work.
- The formatting work on the ten thousand word "English to Afghan Pashto Dictionary" has continued. Every word is being carefully arranged in a double-column format to provide the end-user with an easy-to-use book.
- The "Pashto Phrasebook" was first created and produced by Interlit Foundation Pakistan in 2008. At the end of 2024, rather than simply reprinting this resource, the decision was made to update and re-present this text so that its language and culture learning content can be made available to a new generation of Pakistani and foreign visitors coming to Pakistan's northwest.
- InterLit staff have provided cultural and linguistic services to individuals working in Pakistan. In 2024, this included assisting one academic in post-doctoral research, following on from her PhD on women's public sphere influence in Khyber Pakhtunkhwa.
- Books and audio materials remain available at bookshops and on the InterLit Foundation website. Reprints are made as stock is depleted.

The charity remains committed to honoring the heritage, language and literature of the region. Its educational materials are made available through its website, local and international bookshops and educational institutions and organisations. The InterLit Foundation website continues to serve those looking for resources about the culture and languages of the Pashtuns of Pakistan and Afghanistan. It continues to be visited by scholars, educators and interested individuals. The trustees are grateful for the services of an IT consultant who continues to help the charity maintain its website.

The InterLit Foundation remains ready to promote a positive understanding of the literature, languages and rich culture of the region.

INTERLIT FOUNDATION

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

FINANCIAL REVIEW

The Unrestricted Income General Fund received no income during the year (2023: £50). The expenditure consisted of support costs of £22,623 (2023: £23,640) resulting in a deficit £22,623 (2023: £23,590). A transfer of £22,623 was made from the Restricted Fund to reimburse the costs. At 1 January 2024 a deficit balance of £40,576 was brought forward (2023: £16,986) and at 31 December 2024 a deficit balance of £40,576 was carried forward.

The Restricted Income Fund, the Book Publication Fund, received donations of £30,900 in the year (2023: £32,150). The expenditure comprised grants paid of £31,600 (2023: £14,000) resulting in a deficit of £700 (2023: £18,150). The balance brought forward at 1 January 2024 was £91,319 and £67,996 was carried forward at 31 December 2024.

RISK MANAGEMENT

The trustees have reviewed the risks to which they consider the trust to be susceptible, in accordance with the Charity Commission guidelines. The trustees are satisfied that systems are in place to mitigate the charity's exposure to major risks.

RESERVES POLICY

There were no unrestricted reserves of the charity at 31 December 2024 (2023: nil). The trustees have reviewed this position and note the importance of being able to meet the charitable objectives of the InterLit Foundation Pakistan and fund grants when required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The trust is a registered charity, number 1099186, and is constituted under a trust deed dated 21 October 2002.

The trust is directed by a board of trustees, all of whose members are volunteers. The trustees met three times during the year and reviewed the charity's activities, supported and encouraged the work and planned for the future. Decisions are taken by a simple majority. No remuneration is paid to any of the trustees and expenses incurred on behalf of the charity are reimbursed.

Potential new trustees are generally people known to one or more of the existing trustees who have an area of expertise to offer the charity and who have sympathy with its aims and objectives, trustees are appointed by resolution of the trustees passes at a special meeting. Once appointed, new trustees learn more about the work of the charity.

INTERLIT FOUNDATION

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

In January 2023, the Charity Commission engaged with the charity as part of its proactive project looking at charities operating in Pakistan. The trustees met the Charity Commission in April and consideration was given to the charity's governance, including potential conflicts of interest, the independence of trustees and their management of the charity. As a result, the Commission issued advice and guidance in August. The trustees met to consider the Commission's findings and agreed new written policies covering areas of importance in the governance of the charity. A detailed response was sent to the Commission in November 2023 and having reviewed the information supplied to it in the round, in a letter dated 1 February 2024, the Charity Commission assessed the charity to be "wholly compliant" in addressing the action require.

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Susan Smith Geoffrey Smith Doreen Blackman (Resigned on 19 October 2024) Rosemarie A Jolley Joshua J Cottingham Hannah R Prosser Catherine M B Young (Appointed on 1 December 2024)
Principle Office	20 Stratford Street Tunbridge Wells Kent TN1 2JH
Independent Examiner	N M Gower-Smith FCA Norman Cox & Ashby <i>Chartered Accountants</i> Flat 3, 18 Lewes Crescent Brighton, East Sussex BN2 1GB
Bankers	Lloyds Bank plc 82 Mount Pleasant Road Tunbridge Wells, Kent TN1 1RP

INTERLIT FOUNDATION

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

THE TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

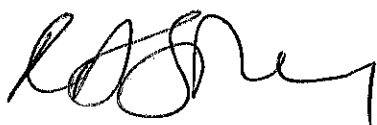
The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the applicable Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 26 September 2025 and signed on their behalf by



R A Jolley
Trustee

INTERLIT FOUNDATION

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF INTERLIT FOUNDATION FOR THE YEAR ENDED 31 DECEMBER 2024

I report to the trustees on my examination of the accounts of InterLit Foundation for the year ended 31 December 2024 set out on pages 7 to 14.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act ; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



N M Gower-Smith
NORMAN COX & ASHBY
Chartered Accountants
Flat 3, 18 Lewes Crescent
Brighton
East Sussex BN2 1GB

2 October 2025

INTERLIT FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Fund £	Restricted Fund £	Total 2024 £	Total 2023 £
INCOME					
Donations		-	30,900	30,900	32,200
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL INCOME		-	30,900	30,900	32,200
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE					
	2				
Charitable Activities					
Grants Paid		-	(31,600)	(31,600)	(14,000)
Support Costs		(22,623)	-	(22,623)	(23,640)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURE		(22,623)	(31,600)	(54,223)	37,640
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME / (EXPENDITURE)		(22,623)	(700)	(23,323)	(5,440)
TRANSFERS		22,623	(22,623)	-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET MOVEMENT IN FUNDS		-	(23,323)	(23,323)	(5,440)
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD AT 1 JANUARY 2024		(40,576)	91,319	50,743	56,183
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER 2024		£(40,576)	£67,996	£27,420	£50,743
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

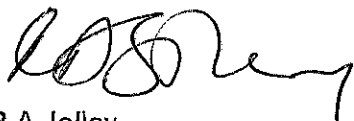
INTERLIT FOUNDATION

BALANCE SHEET

AT 31 DECEMBER 2024

	Note	2024 £	2023 £
CURRENT ASSETS			
Cash at Bank and in Hand		29,010	52,177
		<u> </u>	<u> </u>
TOTAL CURRENT ASSETS			52,177
LIABILITIES			
Creditors falling due within one year			
Accruals		1,590	1,434
		<u> </u>	<u> </u>
NET CURRENT ASSETS		27,420	50,743
		<u> </u>	<u> </u>
NET ASSETS		£27,420	£50,743
		<u> </u>	<u> </u>
THE FUNDS OF THE CHARITY			
Unrestricted Income Fund			
General Fund	5	(40,576)	(40,576)
Restricted Fund	6	67,996	91,319
		<u> </u>	<u> </u>
TOTAL CHARITY FUNDS		£27,420	£50,743
		<u> </u>	<u> </u>

Approved by the trustees on 26 September 2025 and signed on their behalf by



R A Jolley
Trustee

INTERLIT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES

(a) Basis of Preparation and assessment of Going Concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the trust's ability to continue as a going concern.

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No reinstatements were required.

(c) Fund Structure

The unrestricted income fund comprises those funds which the trustees are free to use for any purpose in furtherance of the objectives of the charity.

Restricted income funds are funds raised for specific purposes or that have restrictions imposed by donors and can only be applied for the particular purposes specified by the donors.

(d) Incoming Recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when received by or on behalf of the charity. Other income is recognised when it has been communicated in writing with notification of both the amount and settlement date. Income from translation services and sale of books is accounted for when received.

INTERLIT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES (CONTINUED)

(e) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities

Grants are made to the InterLit Foundation Pakistan to enable it to meet its charitable objectives. Grants are made at the discretion of the trustees.

(f) Allocation of Support and Governance Costs

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and trustees expenses.

(g) Charitable Activities

The expenditure on charitable activities included those costs incurred directly on the objects of the charity, governance costs and support costs.

INTERLIT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

	Unrestricted Fund £	Restricted Fund £	Total 2024 £	Total 2023 £
2 EXPENDITURE				
Charitable Activities				
Grants Paid to Interlit Foundation Pakistan				
Five grants (2023: 2 grants)	-	31,600	31,600	14,000
	<hr/>	<hr/>	<hr/>	<hr/>
Support Costs				
Bank Charges	45	-	45	30
Postage	330	-	330	300
Travel	-	-	-	611
IT Consultancy	18,458	-	18,458	21,205
Language Services	2,000	-	2,000	-
Governance Costs				
Independent Examiner's Fee	795	-	795	747
Accountant's Fee	795	-	795	747
Sundries	200	-	200	-
	<hr/>	<hr/>	<hr/>	<hr/>
	22,623	-	22,623	23,640
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE	£22,623	£31,600	£54,223	£37,640
	<hr/>	<hr/>	<hr/>	<hr/>

3 EMPLOYEES

There were no employees during this year or the previous year.

INTERLIT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

4 RECONCILIATION OF FUNDS

	Unrestricted Fund £	Restricted Fund £	Total 2024 £	Total 2023 £
Cash at Bank and in Hand	(39,022)	68,032	29,010	52,177
Creditors and Accruals	(1,554)	-	(1,554)	(1,434)
	<u>£(40,576)</u>	<u>£68,032</u>	<u>£27,456</u>	<u>£50,743</u>

5 ANALYSIS OF UNRESTRICTED INCOME FUND

GENERAL FUND

At 1 January 2024	(40,576)	(16,986)
Income during the year	-	50
Expenditure during the year	(22,623)	(23,460)
Transfer from Book Publications Fund	22,623	-
	<u>£(40,576)</u>	<u>£(40,576)</u>

6 ANALYSIS OF RESTRICTED INCOME FUND

BOOK PUBLICATIONS FUND

At 1 January 2024	91,319	73,169
Income during the year	30,900	32,150
Expenditure during the year	(31,600)	(14,000)
Transfer to Book Publications Fund	(22,623)	-
	<u>£67,996</u>	<u>£91,319</u>

The fund is used for the costs associated with the publication of literature distributed in Pakistan.

INTERLIT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

7 RELATED PARTY TRANSACTIONS

Two of the trustees, Mr G Smith and Mrs S Smith, are trustees of Interlit Foundation Pakistan. The Restricted Fund includes grants to that trust of £31,600 (2023: £14,000) for book publications.

8 TRANSACTIONS WITH TRUSTEES

Neither the trustees nor any persons connected with them have received any remuneration during the year.