

The Charity Registration Number is :- 1163957

ASSOCIATION OF PAKISTANI PHYSICIANS AND SURGEONS OF THE UNITED
KINGDOM FOUNDATION

Report and Accounts

31 August 2024

**ASSOCIATION OF PAKISTANI PHYSICIANS AND
SURGEONS OF THE UNITED KINGDOM FOUNDATION**
Report and accounts

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ASSOCIATION OF PAKISTANI PHYSICIANS AND SURGEONS OF THE UNITED KINGDOM FOUNDATION

Trustees' Annual Report for the year ended 31 August 2024

The Trustees present their Report and Accounts for the year ended 31 August 2024.

Reference and administrative details

The charity name.

The legal name of the charity is :-ASSOCIATION OF PAKISTANI PHYSICIANS AND SURGEONS OF THE UNITED KINGDOM FOUNDATION

The charity is also known by its operating name, APPS UK FOUNDATION

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with charity number 1163957

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales and its governing document is a written constitution approved by the Charity Commission in England & Wales.

The Governing Document is dated 13 October 2015

The principal operating address, telephone number and email and web addresses of the charity are:-

Suite 2, Parkway 5, Parkway Business Centre
300 Princess Road, Manchester
M14 7HR
Telephone 0161 224 5456
Email: info@appsukfoundation.org.uk
Web: www.appsukfoundation.org.uk

The Trustees in office on the date the report was approved were:-

Dr. Mohammed Iqbal
Dr. Taimur Mirza
Miss Alia Arif
Dr Usman Khan - Joining Date 22 May 2024
Dr. Saima Rauf
Dr. Yasmeen Almas
Mr. Shuja Rehman

The Trustees in office during the year were:-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

ASSOCIATION OF PAKISTANI PHYSICIANS AND SURGEONS OF THE UNITED KINGDOM FOUNDATION

Trustees' Annual Report for the year ended 31 August 2024

Objectives and activities of the charity

The purposes of the charity as set out in its governing document.

The purpose of the charity is to save lives and improve quality of life by providing health care facilities and necessary education. The charity undertakes projects in the UK and Pakistan.

The main activities undertaken in relation to those purposes during the year.

The charity continues to run two mobile health clinics in the remote rural areas of Pakistan. This is the one of the most successful project of the charity and its aimed at providing state of the art primary care facilities to the poor and needy people who would otherwise not be able to afford such care. The mobile health units are fully equipped with medical equipment required by a family physician.

Another project undertaken by the charity is to deliver lectures in medical colleges and hospitals in Pakistan. The lectures are delivered by the trustees and other members of the charity who would undertake this duty during their visits to Pakistan. The members also conduct free clinics in Pakistan whilst on holidays. This enable poor people to consult a health specialist who would otherwise not be able to afford it.

The members of the charity also conduct refresher courses for paramedics. These courses are designed to improve the existing skills set and competency of the ambulance crew who will be first to attend an emergency situation and take important initial steps before rushing to the local hospital. The charity is planning to introduce yellow sharps bins in Pakistan for safe disposal of contaminated sharps. The charity believes that it will help control the menace of Hepatitis and other blood borne diseases.

The 100 Limb project : The incidence of disability (especially amputation) is very high in Pakistan due to various causes such as accidents, tumours or diabetes. APPS UK Foundation provided 100 artificial limbs free of charge to amputees in Pakistan who would otherwise not be able to afford them. Our team of doctors, led by Consultant Surgeon Dr Amjad Gulzar Shaikh carried out the operations completely free of charge. We are just raising funds to purchase the limbs, parts and medication. Dr Shaikh said "with the launch of the 100 Limbs Project, we have been able to give 100 amputees their lives back."

APPS foundation is also working on an ambitious direct centre project in Pakistan. This will be a similar project to the NHS Direct and it will enable people to call directly to the support centre for help.

ASSOCIATION OF PAKISTANI PHYSICIANS AND SURGEONS OF THE UNITED KINGDOM FOUNDATION

Trustees' Annual Report for the year ended 31 August 2024

The main activities undertaken during the year to further the charity's purpose for the public benefit.

During the last year the charity continued to work through mobile health clinics in remote areas of Pakistan. These clinics are now seeing more than 200 patients a day and providing free of cost medicines to the poorest of the poor. These clinics are successfully running till date.

The charity had to sign a MOU with AIMustafa Trust in Pakistan to get the support and infra structure from its experience. AIMustafa is a large Charity organisation in Pakistan which is running more than 20 hospitals / clinics in different areas of Pakistan free of cost for poor and deserving people.

The average running cost of the clinics, including purchasing of free medicines and salaries of the medical staff is approximately £2000 per month. The free clinics are increasingly popular amongst the poor rural population. We are now seeing on an average approximately 100 to 120 patients in each clinic every day. This makes a total of 4,800 patients a month. A proper record of patients seen, and medicines is being maintained.

The charity also contributed towards establishing an audiology centre in one of the hospitals in Karachi (Pakistan) with latest state of the art equipment and is running successfully to date. APPSUK Foundation also held number of fund raising events in Manchester, Birmingham and London to raise the funds for our projects.

Structure, governance and management of the charity ***The methods used to recruit and appoint new charity trustees.***

Recruitment and appointment of Trustees

The existing trustees are responsible for the recruitment of new trustees but in doing so the trustees adhere to the governing documents, and additionally seek the views and recommendations of respected members. Trustees are selected on the basis of their skills, experience and networks, and the needs of the Charity.

In selecting new trustees, the Charity seeks to identify people who regularly attend events and functions organised by the Charity and are willing to volunteer to help in the local community and charitable activities.

An assessment of their character, honesty, integrity, interpersonal skills and adherence to common British values is made. New trustees are also selected on the basis of their skills, experience and qualifications in order to further enhance the existing management team. Potential trustees are initially invited to attend trustees meetings as observers and are given further details of the Charity's objectives and activities. Subsequently if both the existing trustees and proposed new trustee agree, then s/he is proposed as a new trustee after observing a minimum of three meetings. This process allows due consideration of the person's commitment, personal competence and specialist knowledge and skills.

**ASSOCIATION OF PAKISTANI PHYSICIANS AND SURGEONS OF THE UNITED
KINGDOM FOUNDATION**

Trustees' Annual Report for the year ended 31 August 2024

The charity's financial position at the end of the year ended 31 August 2024

The financial position of the charity at 31 August 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	117,226	95,853
Unrestricted Revenue Funds available for the general purposes of the charity	703,923	351,323
Restricted Revenue Funds	54,174	289,547
Total Funds	758,097	640,870

Financial review of the position at the reporting date, 31 August 2024 .

The trustees consider the financial performance by the charity during the year have been satisfactory.

Availability and adequacy of assets of each of the funds

The trustees are satisfied that the Charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

- i. The charity plans to continue to run the free mobile clinics.
- ii. Train the midwives working in rural areas to recognise early post-partum haemorrhage and refer the patient to health facility hence saving lives of mothers and neonates.
- iii. To hold an International Medical Conference in London and invite doctors from all over the world to read their papers.
- iv. To work on a yellow bin project in Pakistan to dispose off sharps securely and avoid needle stick injuries and hence spread of hepatitis C.
- v. Fund raising to open another set of free clinics in remote areas of Baluchistan.

Detail of The Independent Examiner

S Javed

Association of Chartered Certified Accountants

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Manchester

M14 7HR

ASSOCIATION OF PAKISTANI PHYSICIANS AND SURGEONS OF THE UNITED KINGDOM FOUNDATION

Trustees' Annual Report for the year ended 31 August 2024

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRSSE SORP 2015.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, 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 financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- 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 presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. They 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 29 June 2025.

Dr Taimur Mirza
Trustee

**ASSOCIATION OF PAKISTANI PHYSICIANS AND SURGEONS OF THE
UNITED KINGDOM FOUNDATION - Statement of Financial Activities for
the year ended 31 August 2024**

Statement of Financial Activities for the year ended 31 August 2024

	SORP Ref	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income & Endowments					
Donations & Legacies	A1	401,057	149,430	550,487	200,341
Investment income	A4	-	7,932	7,932	3,172
Total income	A	401,057	157,362	558,419	203,513
Expenditure					
Cost of raising funds	B1	1,750	92,929	94,679	22,958
Expenditure on charitable activities	B2	46,708	299,806	346,514	84,702
Total expenditure	B	48,458	392,735	441,193	107,660
Net income for the year	A-B	352,599	(235,373)	117,226	95,853
Total funds brought forward		351,323	289,547	640,870	545,016
Total funds carried forward		703,922	54,174	758,096	640,869

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

**ASSOCIATION OF PAKISTANI PHYSICIANS AND SURGEONS OF THE
UNITED KINGDOM FOUNDATION - Statement of Financial Activities for
the year ended 31 August 2024**

**ASSOCIATION OF PAKISTANI PHYSICIANS AND SURGEONS OF THE UNITED
KINGDOM FOUNDATION - Resources applied in the year ended 31 August
2024 towards fixed assets for Charity use:-**

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	117,226	95,853
Net resources available to fund charitable activities	117,226	95,853

**Movements in revenue and capital funds for the year ended 31
August 2024**

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	351,323	289,547	640,870	545,016
Recognised gains and losses before transfers	352,599	(235,373)	117,226	95,853
	703,922	54,174	758,096	640,869
Closing revenue funds	703,922	54,174	758,096	640,869

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	703,922	54,174	758,096	640,869

The notes attached on pages 9 to 11 form an integral part of these accounts.

**ASSOCIATION OF PAKISTANI PHYSICIANS AND SURGEONS OF THE UNITED KINGDOM
FOUNDATION - Balance Sheet as at 31 August 2024**

	Notes	SORP Ref	2024 £	2023 £
Fixed assets		A		
Tangible assets	7	A2	<u>3,335</u>	<u>3,924</u>
			3,335	3,924
Current assets		B		
Cash at bank and in hand		B4	<u>755,175</u>	<u>609,573</u>
			755,175	636,946
Creditors: amounts falling due within one year	6	C1	<u>(414)</u>	<u>-</u>
Net current assets			754,762	636,946
The total net assets of the charity			<u>758,097</u>	<u>640,871</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Restricted Revenue Funds	9	D2	54,174	289,547
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Unrestricted Funds

Unrestricted Revenue Funds	9	D3	703,923	351,323
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Designated Funds

Total charity funds			<u>758,097</u>	<u>640,871</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the examiner is on page 14-15.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Dr Taimur Mirza

Trustee

Approved by the board of trustees on 29 June 2025

ASSOCIATION OF PAKISTANI PHYSICIANS AND SURGEONS OF THE UNITED KINGDOM FOUNDATION

Notes to the Accounts for the year ended 31 August 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities' (effective January 2015) and 'The FRSSE Statement of Recommended Accounting Practice 2015', (The SORP 2015), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRSSE SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

2 Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Motor vehicles	15 % reducing balance
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3 Liability to taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

2024	2023
£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	589	693
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4 Staff costs and emoluments

Numbers of full time employees or full time equivalents

2024	2023
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The average number of total staff employed in the year was	Zero	Zero
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Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

ASSOCIATION OF PAKISTANI PHYSICIANS AND SURGEONS OF THE UNITED KINGDOM FOUNDATION

Notes to the Accounts for the year ended 31 August 2024

5 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total	Total
	£	£	£	£	£
Cost					
At 1 September 2023	-	-	15,000	15,000	15,000
At 31 August 2024	-	-	15,000	15,000	15,000
Depreciation					
At 1 September 2023	-	-	11,076	11,076	11,076
Charge for the year	-	-	589	589	589
At 31 August 2024	-	-	11,665	11,665	11,665
Net book value					
At 31 August 2024	-	-	3,335	3,335	3,335
At 31 August 2023	-	-	3,924	3,924	3,924

6 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	414	-
	414	-

7 Income and Expenditure account summary

	2024	2023
	£	£
At 1 September 2023	640,869	545,016
Surplus after tax for the year	117,227	95,853
At 31 August 2024	758,096	640,869

8 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	3,335	-	-	3,335	3,335
Current Assets	701,001	-	54,174	755,175	755,175
Current Liabilities	(414)	-	-	(414)	(414)
	703,922	-	54,174	758,096	758,096
At 1 September 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	3,924	-	-	3,924	3,924
Investments at valuation:-	-	-	-	-	-
Current Assets	347,399	-	289,547	636,946	636,946
	351,323	-	289,547	640,870	640,870

ASSOCIATION OF PAKISTANI PHYSICIANS AND SURGEONS OF THE UNITED KINGDOM FOUNDATION

Notes to the Accounts for the year ended 31 August 2024

9 Change in total funds over the year as shown in Note 8 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025	Funds carried forward to 2025
	£	See Note 10 £	See Note 0 £	£	£
Unrestricted and designated funds:-					
Unrestricted revenue funds	351,323	352,599	-	703,922	703,922
Total unrestricted and designated funds	351,323	352,599	-	703,922	703,922
Restricted funds:-					
Restricted revenue funds and transfers	284,010	(287,261)	-	(3,251)	(3,251)
Brought forward restricted funds	5,537	51,888	-	57,425	57,425
Total restricted funds	289,547	(235,373)	-	54,174	54,174
Total charity funds	640,870	117,226	-	758,096	758,096

10 Analysis of movements in funds over the year as shown in Note 9

	Income	Expenditure	Other Gains & Losses	Movement in funds	Movement in funds
	2024 £	2024 £	2024 £	2024 £	2024 £
Unrestricted and designated funds:-					
Unrestricted revenue funds	401,057	(48,458)	-	352,599	352,599
Restricted funds:-					
Restricted revenue funds	157,115	(105,227)	-	51,888	51,888
	558,419	(441,193)	-	117,226	117,226

Gains and losses are detailed in notes 0,0, 0, 0 and 0

11 The purposes for which the funds as detailed in note 9 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted revenue funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Mobile Health Clinics

The aim of this project is to provide state of the art primary care facilities to the remote rural communities in Pakistan. Our mobile health units are fully equipped with medical equipment required by a family physician.

12 Ultimate controlling party

The charity is under the control of its legal members.

ASSOCIATION OF PAKISTANI PHYSICIANS AND SURGEONS OF THE UNITED KINGDOM FOUNDATION

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

Donations and Legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Donations and gifts from individuals					
General donations		401,057	149,430	550,487	200,341
Total donations and gifts from individuals		401,057	149,430	550,487	200,341
Total Donations and Legacies	A1	401,057	149,430	550,487	200,341

Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Bank Interest Receivable		-	7,932	7,932	3,172
Total investment income	A4	-	7,932	7,932	3,172

ASSOCIATION OF PAKISTANI PHYSICIANS AND SURGEONS OF THE UNITED KINGDOM FOUNDATION

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Travel and Subsistence - Charitable Activities	-	5,048	5,048	2,342
Feed the homeless	-	1,320	1,320	269
100 limbs project	-	-	-	10,000
Interest free loans	-	4,340	4,340	5,637
Gift of garments	-	3,226	3,226	4,921
Total direct spending	B2a	13,934	13,934	23,169

Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Grants made to organisations	46,708	265,430	312,137	32,885
Medical	-	-	-	17,178
Emergency Relief	-	9,791	9,791	4,500
Eduaction	-	2,299	2,299	4,350
Islamic Centre	-	3,000	3,000	-
Total grantmaking costs	B2c	280,520	327,227	58,913

Breakdown of Grants made to organisations

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
	46,708	265,430	312,137	32,885
	46,708	265,430	312,137	32,885

ASSOCIATION OF PAKISTANI PHYSICIANS AND SURGEONS OF THE UNITED KINGDOM FOUNDATION

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Financial costs			-	
Bank charges	-	4,763	4,763	1,927
Depreciation & Amortisation in total for the period	-	589	589	693
Support costs before reallocation	-	5,352	5,352	2,620
Total support costs	-	5,352	5,352	2,620

The basis of allocation of costs between activities is described under accounting policies

Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total direct spending	B2a	-	13,934	13,934	23,169
Total grantmaking costs	B2c	46,708	280,520	327,227	58,913
Total support costs	B2d	-	5,352	5,352	2,620
Total charitable expenditure	B2	46,708	299,806	346,513	84,702

Expenditure on raising funds and charitable activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Event, Venue and Fundraising		1,750	92,929	94,679	22,958
Total fundraising costs	B1	1,750	92,929	94,679	22,958

ASSOCIATION OF PAKISTANI PHYSICIANS AND SURGEONS OF THE UNITED KINGDOM FOUNDATION

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 August 2024

I report on the financial statements of the charity on pages 6 to 8 for the period ended 31 August 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective January 2015, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales, effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 9.

Respective responsibilities of Trustees and Independent Examiner

As described on page 1, the charity's Trustees are responsible for the preparation of the accounts.

As described on page 9, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing documents of the charity for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) state whether particular matters have come to my attention.

Basis of Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

ASSOCIATION OF PAKISTANI PHYSICIANS AND SURGEONS OF THE UNITED KINGDOM FOUNDATION

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content 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;

have not been prepared in accordance with the methods and principles set out in the Statement of Recommended Practice-Accounting and Reporting by Charities (effective January 2015)

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 financial statements to be reached.

I conducted my examination in accordance with the General Directions issued by the Charity Commission for England & Wales, under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

S Javed - Independent Examiner

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This report was signed on 29 June 2025