

PAKISTAN WELFARE ASSOCIATION UK

Charity No. 1164619

Trustees' Report and Unaudited Accounts

31 March 2025

PAKISTAN WELFARE ASSOCIATION UK
Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4 to 4
Statement of Financial Activities	5 to 5
Balance Sheet	6 to 6
Notes to the Accounts	7 to 11

PAKISTAN WELFARE ASSOCIATION UK
Trustees Annual Report

Charity

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

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1164619

Principal Office

44 Upper Tooting Road
London
SW17 7PD

Trustees

The following trustees served during the year:

F.H. Chaudhary
N. Chaudhary

Key Management Personnel

Chair	Fida Chaudhary
Trustee	Nafeesa Chaudhary

Accountants

Mohammad Shah & Co. LLP
Bank House
209, Merton Road
Wimbledon
London
SW19 1EE

Bankers

Barclays Bank Plc
188 Clapham High St
SW4 7UF

OBJECTIVES AND ACTIVITIES

The purpose of the charity to help Promote education for public benefit by the provision of grants and school for orphans and under privileged children anywhere in the world. Prevent or relief poverty anywhere in the world. Relieve financial hardship, homelessness, sickness and poor health amongst elderly people globalised.

ACHIEVEMENTS AND PERFORMANCE

PLANS FOR FUTURE PERIODS

It has been started with a small building which was built in 2007/2008. Now around 21000 square feet building which is catering for around 250 school students 35 regious education students. Initially started the school with year 1-4 level now it becomes year 1-10 level. It shows substantial improvements. College level will started soon.

PAKISTAN WELFARE ASSOCIATION UK

Trustees Annual Report

Statement of trustees' responsibilities in relation to the financial statements

The charity 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 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. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



F.H. Chaudhary

Trustee

19 February 2026

PAKISTAN WELFARE ASSOCIATION UK

Independent Examiners Report

Independent Examiner's Report to the trustees of PAKISTAN WELFARE ASSOCIATION UK

I report to the trustees on my examination of the financial statements of PAKISTAN WELFARE ASSOCIATION UK for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and 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.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Mohammad Shsh & Co. LLP

Mohammad Shah & Co. LLP

Bank House

209, Merton Road

Wimbledon

London

SW19 1EE

19 February 2026

PAKISTAN WELFARE ASSOCIATION UK
Statement of Financial Activities
for the year ended 31 March 2025

		Unrestricted funds 2025 £	Endowment funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	25,691	-	25,691	22,934
Investments	4	13,690	-	13,690	12,188
Total		39,381	-	39,381	35,122
Expenditure on:					
Other	5	45,813	-	45,813	49,193
Total		45,813	-	45,813	49,193
Net gains on investments		-	-	-	-
Net expenditure		(6,432)	-	(6,432)	(14,071)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(6,432)	-	(6,432)	(14,071)
Other gains and losses					
Net movement in funds		(6,432)	-	(6,432)	(14,071)
Reconciliation of funds:					
Total funds brought forward		112,031	115,000	227,031	241,102
Total funds carried forward		105,599	115,000	220,599	227,031

PAKISTAN WELFARE ASSOCIATION UK

Balance Sheet

at 31 March 2025

Charity No. 1164619

		2025	2024
		£	£
Fixed assets			
Tangible assets	7	199,870	199,870
		<u>199,870</u>	<u>199,870</u>
Current assets			
Cash at bank and in hand		20,729	27,161
		<u>20,729</u>	<u>27,161</u>
Net current assets		20,729	27,161
Total assets less current liabilities		<u>220,599</u>	<u>227,031</u>
Net assets excluding pension asset or liability		<u>220,599</u>	<u>227,031</u>
Total net assets		<u><u>220,599</u></u>	<u><u>227,031</u></u>
The funds of the charity			
Restricted funds	8		
Endowment funds		115,000	115,000
		<u>115,000</u>	<u>115,000</u>
Unrestricted funds	8		
General funds		105,599	112,031
		<u>105,599</u>	<u>112,031</u>
Reserves	8		
Total funds		<u><u>220,599</u></u>	<u><u>227,031</u></u>

Approved by the trustees on 19 February 2026.

And signed on their behalf by:

F.H. Chaudhary

Trustee

19 February 2026

PAKISTAN WELFARE ASSOCIATION UK

Notes to the Accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

PAKISTAN WELFARE ASSOCIATION UK

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

PAKISTAN WELFARE ASSOCIATION UK

Notes to the Accounts

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	22,934	-	22,934
Investments	12,188	-	12,188
Total	35,122	-	35,122
Expenditure on:			
Other	49,193	-	49,193
Total	49,193	-	49,193
Net income	(14,071)	-	(14,071)
Net income before other gains/(losses)	(14,071)	-	(14,071)
Other gains and losses:			
Net movement in funds	(14,071)	-	(14,071)
Reconciliation of funds:			
Total funds brought forward	126,102	115,000	241,102
Total funds carried forward	112,031	115,000	227,031

3 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Donation Received	25,691	25,691	22,934
	25,691	25,691	22,934

4 Income from investments

	Unrestricted £	Total 2025 £	Total 2024 £
Rental Income	13,690	13,690	12,188
	13,690	13,690	12,188

PAKISTAN WELFARE ASSOCIATION UK
Notes to the Accounts

5 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Project Support	45,540	45,540	49,003
General administrative costs	273	273	190
	<u>45,813</u>	<u>45,813</u>	<u>49,193</u>

6 Staff costs

No employee received emoluments in excess of £60,000.

7 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 April 2024	162,430	162,430
At 31 March 2025	<u>162,430</u>	<u>162,430</u>
Depreciation and impairment		
At 1 April 2024	(37,440)	(37,440)
At 31 March 2025	<u>(37,440)</u>	<u>(37,440)</u>
Net book values		
At 31 March 2025	<u>199,870</u>	<u>199,870</u>
At 31 March 2024	<u>199,870</u>	<u>199,870</u>

8 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Endowment funds:				
	115,000	-	-	115,000
<i>Total</i>	<u>115,000</u>	<u>-</u>	<u>-</u>	<u>115,000</u>
Unrestricted funds:				
General funds	112,031	39,381	(45,813)	105,599
Total funds	<u>227,031</u>	<u>39,381</u>	<u>(45,813)</u>	<u>220,599</u>

PAKISTAN WELFARE ASSOCIATION UK

Notes to the Accounts

9 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	199,870	199,870
Net current assets	20,729	20,729
	<u>220,599</u>	<u>220,599</u>

10 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	27,161	(6,432)	20,729
	<u>27,161</u>	<u>(6,432)</u>	<u>20,729</u>
Net debt	<u>27,161</u>	<u>(6,432)</u>	<u>20,729</u>