

REGISTERED CHARITY NUMBER: 1198582

**Report of the Trustees and
Unaudited Financial Statements for the Period Ended 01 April 2025
for
INDUS SOCIAL DEVELOPMENT FOUNDATION**

INDUS SOCIAL DEVELOPMENT FOUNDATION

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For the Period Ended 01 April 2025

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INDUS SOCIAL DEVELOPMENT FOUNDATION

Report of the Trustees

For the Period Ended 01 April 2025

Charity Objectives

The advancement of education for the public benefit in pakistan by the provision of training and professional development including on-line training in the health, animal health and education sectors and by provision of funding and resources to schools.

ACHIEVEMENT AND PERFORMANCE:

The Indus Social Development Foundation focuses:

Enhance Educational Access

Provide training and professional development in health, animal health, and education sectors to improve skills and knowledge.

Support Schools with Resources

Provide funding, books, digital tools, and infrastructure support to improve the quality of education in schools.

Empower Teachers and Educators

Conduct professional development workshops to improve teaching methods and educational standards.

Increase Public Awareness

Organize seminars, campaigns, and community outreach to promote awareness of health and education issues.

Benefits Acheiveing by:

Better Educational Infrastructure
Improved Skill Development
Increased Accessibility
Stronger Healthcare System
Economic Growth
Empowered Communities

INDUS SOCIAL DEVELOPMENT FOUNDATION

Report of the Trustees
For the Period Ended 01 April 2025

Governance, administration and monitoring;

Monitoring of our work ensuring delivery in line with our charitable objects is carried out through an extensive paper trail for all projects along with monitoring visits carried out by staff to the areas of need. These trips include an assessment of the quality of delivery to our beneficiaries along with an examination of the financial and administration records.

Although we work to keep our administration costs to a minimum, we also value our commitment to ensuring that we are monitoring, assessing and improving our work with beneficiaries and this does require us to invest in thorough due diligence, staff and appropriate policies and procedures. Elaaf Foundation does not make any deduction to Zakat donations.

FINANCIAL REVIEW

The trustees regularly review the risks to the charity and are actively monitoring the reserves available to the charity. As there are no significant commitments and the work continues only when funds are available, the trustees have decided to maintain a minimal reserve to cover any contingencies. The trustees are satisfied that the all funds received have been applied in a wholly effective manner.

Approved by order of the board of trustees on and signed on its behalf by:

Dr AMER RASHID

INDUS SOCIAL DEVELOPMENT FOUNDATION

Independent Examiner's Report to the Trustees
For the Period Ended 01 April 2025

I report on the accounts for the year ended 01 April 2025, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 next statement.

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 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Kings Accountant

Rapyal House Small Health Birmingham

Date:

INDUS SOCIAL DEVELOPMENT FOUNDATION

PROFIT AND LOSS ACCOUNT
For the Period Ended 01 April 2025

	Notes	01.04.25 Unrestricted Fund £	01.04.24 Unrestricted Fund £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		2,315	1,470
Other Income		0	0
RESOURCES EXPENDED			
Charitable activities			
Default		<u>640</u>	<u>560</u>
NET INCOMING/(OUTGOING) RESOURCES		1,675	910
RECONCILIATION OF FUNDS		910	0
TOTAL FUNDS CARRIED FORWARD		<u><u>2,585</u></u>	<u><u>910</u></u>

INDUS SOCIAL DEVELOPMENT FOUNDATION

BALANCE SHEET
For the Period Ended 01 April 2025

		01.04.25	01.04.24
		Unrestricted	Unrestricted
		Fund	Fund
		£	£
FIXED ASSETS	Notes		
Tangible assets	4	0	0
CURRENT ASSETS			
Cash at bank and in hand		2,585	910
		<hr/>	<hr/>
		2,585	910
CREDITORS			
Amounts falling due within one year	5	<hr/> 0	<hr/> 0
NET CURRENT ASSETS/ (LIABILITIES)		2,585	910
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 2,585 <hr/>	<hr/> 910 <hr/>
FUNDS			
Unrestricted funds	6	2,585	910
TOTAL FUNDS		<hr/> 2,585 <hr/>	<hr/> 910 <hr/>

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

Dr AMER RASHID

Dr Hisham Haq

INDUS SOCIAL DEVELOPMENT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

For the Period Ended 01 April 2025

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

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.

Fixtures and fittings	- 20% on cost
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Taxation

The charity is exempt from 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

INDUS SOCIAL DEVELOPMENT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
For the Period Ended 01 April 2025

2 TRUSTEES' REMUNERATION AND BENEFITS	2025	2024
	£	£
Trustees' salaries	0	0
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

Trustees' expenses

There were no trustees' expenses paid for the Period Ended 01 April 2024.

3 STAFF COSTS	2025	2024
	£	£
Wages and salaries	0	0
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

The average monthly number of employees during the year was as follows:

	2025	2024
	£	£
Ministers	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

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

INDUS SOCIAL DEVELOPMENT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
For the Period Ended 01 April 2025

5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025 £	2024 £
Other creditors	0	0
	<u>0</u>	<u>500</u>

6 MOVEMENT IN FUNDS	Net movement in funds 2025 £	Net movement in funds 2024 £
Unrestricted funds		
General fund	2,585	910
TOTAL FUNDS	<u>2,585</u>	<u>910</u>

MOVEMENT IN FUNDS CURRENT YEAR 2025	b/fwd £	Net movement in funds £	Net movement in funds £
Unrestricted funds			
General fund	910	1,675	2,585
TOTAL FUNDS	<u>910</u>	<u>1,675</u>	<u>2,585</u>

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	2,315	(640)	1,675
	<u>2,315</u>	<u>(640)</u>	<u>1,675</u>

INDUS SOCIAL DEVELOPMENT FOUNDATION**PROFIT AND LOSS ACCOUNT**
For the Period Ended 01 April 2025

	2025 £	2024 £
INCOMING RESOURCES		
Voluntary income		
Donations	<u>2,315</u>	<u>1,470</u>
	2,315	1,470
 Other Income	 0	 0
Total incoming resources	2,315	1,470
RESOURCES EXPENDED		
Charitable activities		
Telephone	0	0
Donations Paid	640	550
Bank Charges	0	10
Travel	0	0
Light and Heat	0	0
Advertising	0	0
IT Cost	0	0
Legal fees	0	0
Printing and Stationery	0	0
Accountancy fees	0	0
Bank charges	0	0
Repairs	0	0
	<u>640</u>	<u>560</u>
Total resources expended	640	560
 Net (expenditure)/income	 <u><u>1,675</u></u>	 <u><u>910</u></u>