

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	04	2024	To	31	03	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

INDIAN ASSOCIATION OF NORTH EAST SCOTLAND
IANES
SC043003
28, Wellside Wynd, Kingswells
ABERDEENSHIRE
Postcode AB15 8EZ

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	Cultural Secretary		
2	Chairman		
3	Cultural Secretary	Appointed 1 April 2025	
4	General Secretary		
5	General Secretary	Appointed 1 April 2025	
6	Treasurer		
7	General Secretary		
8	General Secretary		
9	General Secretary	Appointed 1 April 2025	
10	General Secretary	Appointed 1 April 2025	
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
	Resigned 31 March 2025
	Resigned 31 March 2025

Structure, governance and management

Type of governing document	IANES was recognised as a Scottish charity with effect from 12 March 2012. IANES is Scottish Charitable Incorporated Organisation and is administered in accordance with the terms of its constitution.
Trustee recruitment and appointment	The trustees were those appointed on and since the establishment of the charity and represent the minimum number required. Appointment and removal is in accordance with the Constitution.

Objectives and activities

Charitable purposes	The advancement of the arts, heritage, culture or science, promotion of religious or racial harmony, promotion of equality and diversity
Summary of the main activities in relation to these objects	During the year reported the charity conducted few events for the cultural and religious advancement. These events were attended by the larger community.

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Achievements and performance

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

During the year under review the charity did conduct few events.

The charity had a net surplus of £3,434 during the year under review.

Financial review

Brief statement of the charity's policy on reserves

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. At 31st March 2025 the charity held £17,731 at the bank and the Trustees consider this to be appropriate to allow them to conduct the affairs of the charity.

Details of any deficit

Donated facilities and services (if any)

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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)	<div></div>	
Full name(s)		
Position (e.g. Chair)	CHAIR	
Date	11/12/2025	

Indian Association of North East Scotland

SC043003



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	01	April	2024		31	March

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					-	-
Legacies					-	
Grants					-	
Receipts from fundraising activities	12,553				12,553	11,111
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	12,553	-	-	-	12,553	11,111
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	12,553	-	-	-	12,553	11,111
A3 Payments						
Expenses for fundraising activities	9,118				9,118	10,491
Gross trading payments	-				-	-
Investment management costs					-	
Payments relating directly to charitable activities					-	-
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	-
					-	
A3 Sub total	9,118	-	-	-	9,118	10,491
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	9,118	-	-	-	9,118	10,491
Net receipts / (payments)	3,435	-	-	-	3,435	620
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	3,435	-	-	-	3,435	620

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	14,296				14,296	13,676
	Surplus / (deficit) shown on receipts and payments account	3,435				3,435	620
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	17,731	-	-	-	17,731	14,296
		-	-	-	-	-	-

	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

			/ / 2025

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 £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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	-	-	-	-	-	-
	-	-	-	-	-	-

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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					-	-
Legacies					-	
Grants					-	
Receipts from fundraising activities	12,553				12,553	11,111
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	12,553	-	-	-	12,553	11,111
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	12,553	-	-	-	12,553	11,111
Payments						
Expenses for fundraising activities	9,118				9,118	10,491
Gross trading payments	-				-	-
Investment management costs					-	
Payments relating directly to charitable activities	-				-	-
Grants and donations	-				-	-
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	9,118	-	-	-	9,118	10,491
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	9,118	-	-	-	9,118	10,491
Net receipts / (payments)	3,435	-	-	-	3,435	620
Transfers to / (from) funds					-	
Surplus / (deficit) for year	3,435	-	-	-	3,435	620
Nature and purpose of funds						

Indian Association of North East Scotland

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
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	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

APPENDIX 3



	Independent examiner's report on the accounts v2						
Report to the trustees/members of	Charity name INDIAN ASSOCIATION OF NORTH EAST SCOTLAND						
Registered charity number	SC043003						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2024	to	31	03	2025
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. 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 Charities Accounts (Scotland) Regulations 2006. 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 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: <ul style="list-style-type: none">to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, andto 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

NOT APPLICABLE