

# INDUS INVESTMENTS LLP

Abridged Accounts

## **Period of accounts**

**Start date:** 01 April 2022

**End date:** 31 March 2023

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**Accountant's report to the members of INDUS INVESTMENTS LLP LLP on the preparation of the unaudited statutory financial statements for the year ended 31 March 2023**

To assist you to fulfil your duties under the Companies Act 2006 as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, we have prepared for your approval the financial statements of INDUS INVESTMENTS LLP LLP which comprise the Profit and Loss Account, the Balance Sheet and the related notes, from the LLP's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rules-standards>

This report is made solely to the Members of INDUS INVESTMENTS LLP, as a body, in accordance with the terms of our engagement letter dated 12 December 2023. Our work was undertaken solely to prepare for your approval the financial statements of INDUS INVESTMENTS LLP and state those matters that we have agreed to state to the members of INDUS INVESTMENTS LLP, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at

[http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet.pdf)  
To the fullest extent permitted by law, we do not accept or assume responsibility to any other person than INDUS INVESTMENTS LLP and its members as a body for our work or for this report.

It is your duty to ensure that INDUS INVESTMENTS LLP LLP has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of INDUS INVESTMENTS LLP LLP. You consider that INDUS INVESTMENTS LLP LLP is exempt from the statutory audit requirement for the year ended 31 March 2023.

We have not been instructed to carry out an audit or a review of the financial statements for the year ended 31 March 2023.

INVESTMENTS LLP LLP. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

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MAG ACCOUNTANTS LIMITED  
4-York House,  
Langston Road  
Loughton  
IG10 3TQ  
12 December 2023

**INDUS INVESTMENTS LLP**  
**Statement of Financial Position**  
**As at 31 March 2023**

	<b>Notes</b>	<b>2023</b> £	<b>2022</b> £
<b>Current assets</b>			
Debtors: amounts falling due within one year		647	647
Cash at bank and in hand		139	139
		<b>786</b>	<b>786</b>
<b>Creditors: amount falling due within one year</b>		(180)	(180)
<b>Net current assets</b>		<b>606</b>	<b>606</b>
<b>Total assets less current liabilities</b>		606	606
<b>Net assets</b>		<b>606</b>	<b>606</b>
<b>Represented by:</b>			
<b>Members' other interest</b>			
Members' capital		(11,944)	(11,944)
Reserves		12,550	12,730
Other reserves		0	(180)
		<b>606</b>	<b>606</b>
		<b>606</b>	<b>606</b>
<b>Total members' interests</b>			
Members' other interests		606	606
		<b>606</b>	<b>606</b>

For the year ending 31 March 2023 the LLP was entitled to exemption under section 477 of the Companies Act 2006 (as applied to LLPs) relating to small LLPs.

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 (as applied to LLPs) with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime. The LLP has opted not to deliver to the registrar a copy of the LLP's Profit and Loss Account under section 444(1) of the Companies Act 2006.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A) of the Companies Act 2006 (as applied to LLPs).

These accounts were approved by the members and signed on their behalf by:

.....  
Mr Z A CHEEMA

Designated Member

Date approved by the members: 12 December 2023

**INDUS INVESTMENTS LLP**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 March 2023**

**General Information**

INDUS INVESTMENTS LLP is a limited liability partnership, registered in , registration number OC413153, registration address 16 WEST GREEN ROAD, LONDON ENGLAND, N15 5NN.

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**Current asset investments**

Current asset investments are stated at the lower of cost and net realisable value.

**2. Average number of employees**

Average number of employees during the year was 1 (2022 : 1).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.