

# PAKISTAN ASSOCIATION LIVERPOOL

England & Wales · Charity number 1092489

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 2002-06-17

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Pakistan Association Liverpool  
Youth And Community Centre  
Mulgrave Street  
Liverpool  
L8 2TF

**Phone** 01517089669

**Email** [pak.centre@tiscali.co.uk](mailto:pak.centre@tiscali.co.uk)

**Website** <https://www.palcentre.org>

## Activities

---

**Objects:** A) TO PROMOTE THE BENEFIT OF THE INHABITANTS IN AND AROUND MERSEYSIDE (HEREINAFTER CALLED 'THE AREA OF BENEFIT') IN PARTICULAR BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING FOR THE PAKISTANI COMMUNITY BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION. ADVANCE RELIGION, TO PRESERVE GOOD HEALTH AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.B) TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE (HEREINAFTER CALLED PAKISTAN ASSOCIATION LIVERPOOL) AND TO MAINTAIN AND MANAGE THE SAME, WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY IN FURTHERANCE OF THESE OBJECTS.

**Activities:** To promote racial, social, cultural, educational projects between various ethnic communities, establish advice centre. Hold meals service for elderly people. encourage racial harmony between host and ethnic communities. organise sports and recreational programmes for young people. celebrate national days. encourage other communities to use the community centre. Health seminars/language translations.

## Classification

---

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

## Geography

---

- **Area of benefit:** IN AND AROUND MERSEYSIDE
- Knowsley
- Liverpool City
- Sefton
- St Helens
- Wirral

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£124,740	£85,117	-	-
2024-03-31	£105,185	£74,800	-	-
2023-03-31	£78,307	£74,175	-	-
2022-03-31	£56,073	£61,985	-	-
2021-03-31	£66,213	£39,232	-	-

## Trustees

Name	Role	Appointed
<b>AHMAD MUNIR</b>	Chair	2022-09-07
Adnan Riaz		2023-07-12
Dr Tahir Javed Butt		2023-07-12
Faika Qureshi		2023-07-12
Gulzar Ali		2023-07-12
HAJRA QURESHY		2023-07-12
HUMAYUN MIRZA		2022-09-07
Mushtaq Hussain		2023-07-12
SHAHEEN QURESHY		2023-07-12
Tariq Khan		2023-07-12
Zafar Mohammed		2023-07-12

**PAKISTAN ASSOCIATION LIVERPOOL**

England & Wales - Charity number 1092489

---

# Accounts

---

**PAKISTAN ASSOCIATION - LIVERPOOL**

**FINANCIAL STATEMENTS**

**31 March 2025**

**CHARITY NUMBER 1092489**

**PAKISTAN ASSOCIATION - LIVERPOOL**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

<b>CONTENTS</b>	<b>PAGE</b>
Trustees Annual Report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Income and expenditure account	6
Balance sheet	7
Notes to the financial statements	8

## TRUSTEES ANNUAL REPORT

### YEAR ENDED 31 MARCH 2025

The trustees have pleasures in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2025

#### REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Pakistan Association - Liverpool
Charity registration number	1092489
Principal office	68A, Mulgrave Street Liverpool Merseyside L8 2TF

#### THE TRUSTEES

The trustees who served the company during the period were as follows:

Mr Ahmed Munir	Mr Tahir Javed
Mr Zafar Ali	Mr Haji Gulzar
Mr Humayun Mirza	Mr Mushtaq Hussain
Ms Shaheen Qureshy	Mr Tariq khan
Ms Hajra Qureshy	Mr Adnan Riaz
Ms Faika Qureshi	

**PAKISTAN ASSOCIATION - LIVERPOOL**

**TRUSTEES ANNUAL REPORT (Continued)**

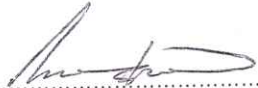
**YEAR ENDED 31 MARCH 2025**

The trustee's present their report, along with financial statements of the charity for the year ended 31st March 2025. The association is set up to promote the benefit of the inhabitants in and around Merseyside and in particular of the Pakistani community to advance education, advance religion, to preserve good health and to provide facilities in the interests of social welfare for reception and their leisure time occupation with the object of improving the conditions of life for the said inhabitants.

During the year various functions and seminars were held at the charity's hall, situated at Mulgrave Street, Toxteth, Liverpool, to fulfil the aims and objective of the charity. The charity was grant aided by Liverpool City Council and other organisations as shown in the financial statements for the year under review. The trustees indeed thankful to the various organisations mentioned above who contributed towards the running expenses of the charity. The grants received during the year are shown as restricted funds these accounts

The trustees are grateful for the volunteers who helped throughout the year to arrange the various activities held in the hall and outside.

We have referred to the guidance contained in the charity commissioner's general guidance on public benefit when receiving our aims and objectives and planning our future activities as attached.



.....  
Mr Ahmed Munir (President)

.....  
20 November 2025

## PAKISTAN ASSOCIATION - LIVERPOOL

### TRUSTEES ANNUAL REPORT (Continued)

YEAR ENDED 31 MARCH 2025

#### RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the trustees annual report and the financial statement in accordance with applicable law and United Kingdom Accounting standard (United Kingdom Generally Accepted Accounting practice).

The law applicable to charities in England and wales requires the trustees to prepare financial statements for each financial year which gives true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Observe the methods and principles in the Charities SORP,
- Make judgement and estimates that are the reasonable and prudent,
- State whether applicable accounting policies standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and Charity (Accounts and Reports) Regulations 2008. The trustees 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.

#### Reserve policy

A formal policy on reserve was agreed at the monthly meeting of the executive committee on the 9<sup>th</sup> September 2012.

The trustees have set a reserve policy which requires to be maintained which ensures that the Pakistan Association Liverpool core activities could continue during a period of unforeseen difficulty for at least three months. A proportion of reserves are maintained in a readily reliable form.

The calculation of the required level of reserve is an integral part of the Pakistan Association's Liverpool planning, budget and financial cycle.



.....  
Mr Ahmed Munir  
President  
20 November 2025

**PAKISTAN ASSOCIATION - LIVERPOOL**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
PAKISTAN ASSOCIATION- LIVERPOOL**

**YEAR ENDED 31 MARCH 2025**

I report on the accounts of the charity for the year ended 31 March 2025 set out on page 5 to 11.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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 the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charity Act 1993 (The 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to :

- Examine the accounts ( under section 43(3)(a) of the 1993 Act, as amended),
- To follow the procedures laid down in the General Directions given by the Charity Commission ( under section 43(7)(b) of the 1993 Act, as amended), and
- To state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

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 that 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 I do not express an audit opinion on whether the accounts present a "true and fair view".

**INDEPENDENT EXAMINER'S REPORT**

In connection with any examination, no matter has come to my attention:

- 1) Which gives reasonable cause to believe that in any material respect trustees have not met the requirements to ensure that:
  - proper accounting records are kept(in according with section 41 of the Act), and
  - Accounts are prepared which agree with the accounting records and comply with the accounting requirement of the ACT, or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr S Ullah  
Khan Accountancy Services Ltd  
76/78, Smithdown road  
Liverpool  
L7 4JQ  
Independent examiner  
20 November 2025



**Khan Accountancy Services Ltd**  
Registered Accountants & Tax Consultants  
76-78 SMITHDOWN ROAD LIVERPOOL, L7-4JQ  
Mob:07426 389339 Tel:0151 3788841 Fax:0151 7337258  
Info@akhanaccountants.co.uk www.akhanaccounts.co.uk

PAKISTAN ASSOCIATION - LIVERPOOL

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

	Note	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Fund 2025</u>	<u>Total Fund 2024</u>
<b>INCOMING RESOURCES</b>					
Grants & subscription Refund	2	56,450	68,290	124,740	105,185
		-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>		<u>56,450</u>	<u>68,290</u>	<u>124,740</u>	<u>105,185</u>
<b>RESOURCES EXPENSES</b>					
Cost of Furtherance of Charity					
Objectives & management of Charity	3	45,648	34,500	80,148	70,332
Depreciation	10	4,970	-	4,970	4,468
<b>TOTAL RESOURCES EXPENSED</b>		<u>50,617</u>	<u>34,500</u>	<u>85,117</u>	<u>74,800</u>
<b>MOVEMENTS</b>					
		5,833	33,790	39,623	30,385
<b>TOTAL FUNDS B/FORWARD</b>		86,281	22,753	109,034	82,781
<b>TOTAL FUNDS C/FORWARD</b>		<u>92,114</u>	<u>56,543</u>	<u>148,657</u>	<u>109,034</u>

Statement of financial activities includes all gains and losses in the year and therefore statement of total recognised gains and losses has not been prepared.

All of the above amounts relates to continuing activities

**PAKISTAN ASSOCIATION - LIVERPOOL**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31 MARCH 2025**

	Note	<u>2025</u>	<u>2024</u>
		£	£
<b>INCOME</b>	2	124,740	105,185
<b>Grants &amp; Subscription Refund</b>		-	-
<b>TOTAL EXPENDITURE</b>	3-6	<u>(85,117)</u>	<u>(74,800)</u>
<b>OPERATING (DEFICIT) /SURPLUS</b>		<u>39,623</u>	<u>30,385</u>
<b>(DEFICIT)/ SURPLUS FOR THE YEAR</b>		<u>39,623</u>	<u>30,385</u>

The "INCOME AND EXPENDITURE ACCOUNT" includes all gains and losses in the year and therefore statement of total recognised gains and losses has not been prepared.


All of the above amounts relates to continuing activities

**PAKISTAN ASSOCIATION - LIVERPOOL**

**BALANCE SHEET**

**YEAR ENDED 31 MARCH 2025**

	Notes	<u>2025</u>	<u>2024</u>
		£	£
<b>Fixed assets</b>			
Tangible assets	6	41,369	41,035
<b>Current assets</b>			
Prepayments		-	-
Cash at bank - Account 1		29,898	20,193
Cash at bank - Account 2		78,252	49,973
		<u>108,150</u>	<u>70,166</u>
<b>Creditors: amounts falling due within one year</b>	7	(3,269)	(1,965)
<b>Net current assets</b>		<u>111,419</u>	<u>72,131</u>
<b>Total Net assets</b>		<u>152,789</u>	<u>113,166</u>
<b>Funds</b>			
<b>Funds B/Forward</b>		113,166	82,781
<b>Operating (Deficit)/Surplus</b>		39,623	30,385
		<u>152,789</u>	<u>113,166</u>

  
.....  
Mr Ahmed Munir ( President)

Approved by the board on 20/11/2025

**PAKISTAN ASSOCIATION - LIVERPOOL**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

**1 ACCOUNTING POLICIES**

***Basis of preparation***

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), applicable accounting standards and the Companies Act 2006.

***Tangible Fixed Assets***

All fixed assets are initially recorded at cost  
Depreciation on reducing balance

***Incoming Resources***

**Donations and Grants**

Income from donation and grants, including capital grants, is included in incoming resources when these are receivable.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

***Resources Expended***

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories on the basis of an estimate of the proportion of the time spent on those activities.

**Taxation**

No liability to UK corporation tax arise on ordinary activities for the year ending 31 March 2024

**2 VOLUNTART INCOME**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Fund</u> <u>2025</u>	<u>Total Fund</u> <u>2024</u>
<b>Grants Receivable</b>				
HSF4 Food	-	29,318	29,318	37,506
Rathbone	-	-	-	4,000
Big Help Group	-	-	-	250
Hall Hire	55,950	-	55,950	60,729
Membership & subscription	-	-	-	2,700
City Council	500	-	500	-
Vola Consortium	-	5,304	5,304	-
Feeding Liverpool	-	33,668	33,668	-
	<u>56,450</u>	<u>68,290</u>	<u>124,740</u>	<u>105,185</u>

PAKISTAN ASSOCIATION - LIVERPOOL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

3 Cost of Furtherance of Charity Objectives & management

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Fund</u>	<u>Total Fund</u>
	<u>Funds</u>	<u>Funds</u>	<u>2025</u>	<u>2024</u>
	£	£	£	£
Volunteer and sub contract cost	18,222	-	18,222	20,576
Feeding Liverpool	-	34,500	34,500	-
Functions	1,205	-	1,205	-
Catering	1,925	-	1,925	-
Activities	4,040	-	4,040	4,103
Ground Rent	700	-	700	1,400
Software	-	-	-	79
Rates & water	2,467	-	2,467	2,381
Insurance	-	-	-	1,529
Heat & Light	4,755	-	4,755	4,379
Repairs & maintenance	2,613	-	2,613	6,165
Telephone	596	-	596	-
TV licence	339	-	339	318
Refreshments	-	-	-	2,158
Food supplies provision	-	-	-	18,753
Accountancy fees	1,000	-	1,000	1,000
Cleaning and laundry	1,106	-	1,106	511
General Expenses	6,680	-	6,680	6,981
Depreciation	4,970	-	4,970	4,468
Printing & Stationery	-	-	-	-
	<u>50,617</u>	<u>34,500</u>	<u>85,117</u>	<u>74,800</u>

4 EXCEPTIONAL COSTS OF CHARITABLE ACTIVITIES

During the period no exceptional cost incurred.

**PAKISTAN ASSOCIATION - LIVERPOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

5 STAFF COSTS AND EMOLUMENTS	2025	2024
	£	£
<b>Total Staff costs were as follows:</b>		
Volunteer and sub contract cost	18,222	20,576
	18,222	20,576

**Particulars of employees:**

The number of employee during the year calculated on the basis of part-time equivalents was as follows:

2025	2024
3	3

**6 TANGIBLE FIXED ASSETS**

	Library Books £	Office Equipments £	Computer Equipments £	Total £
<b>Cost</b>				
At 1 April 2024	1,148	100,120	4,374	105,642
Additions	-	-	5,304	5,304
At 31 MARCH 2025	1,148	100,120	9,678	110,946
<b>Depreciation</b>				
At 1 April 2024	-	60,562	4,045	64,606
Charge for the year	-	3,956	1,014	4,970
At 31 MARCH 2025	-	64,517	5,059	69,576
<b>Net Book Value</b>				
At 31 MARCH 2025	1,148	35,602	- 685	41,369
At 31 MARCH 2024	1,148	39,558	329	41,035

PAKISTAN ASSOCIATION - LIVERPOOL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

<b>7 Creditors: Amount falling due within one year</b>	<b>2025</b>		<b>2024</b>
	<b>£</b>		<b>£</b>
PAYE	2,769		1,465
Loan Account	-		-
Accruals	500		500
	<u>3,269</u>		<u>1,965</u>

<b>8 Restricted income Fund</b>	Balance as at	Incoming	Balance at
	01-Apr-24	Resources	31-Mar-25
	£	£	£
	22,753	68,290	56,543

<b>9 Unrestricted income fund</b>	Balance as at	Incoming	Balance at
	01-Apr-24	Resources	31-Mar-25
	£	£	£
	86,281	56,450	92,114



**PAKISTAN ASSOCIATION LIVERPOOL**

England & Wales - Charity number 1092489

---

# Accounts

---

PAKISTAN ASSOCIATION - LIVERPOOL  
FINANCIAL STATEMENTS  
YEAR END 31 MARCH 2024

Page 1

Page 2

## PAKISTAN ASSOCIATION - LIVERPOOL

### FINANCIAL STATEMENTS

31 March 2024

CHARITY NUMBER 1092489

**PAKISTAN ASSOCIATION - LIVERPOOL**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

<b>CONTENTS</b>	<b>PAGE</b>
Trustees Annual Report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Income and expenditure account	6
Balance sheet	7
Notes to the financial statements	8

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

The trustees have pleasures in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2024

### REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Pakistan Association - Liverpool
Charity registration number	1092489
Principal office	68A, Mulgrave Street Liverpool Merseyside L8 2TF

### THE TRUSTEES

The trustees who served the company during the period were as follows:

Mr Ahmed Munir	Mr Tahir Javed
Mr Zafar Ali	Mr Haji Gulzar
Mr Humayun Mirza	Mr Mushtaq Hussain
Ms Shaheen Qureshy	Mr Tariq khan
Ms Hajra Qureshy	Mr Adnan Riaz
Ms Faika Qureshi	

**PAKISTAN ASSOCIATION - LIVERPOOL**

**TRUSTEES ANNUAL REPORT (Continued)**

**YEAR ENDED 31 MARCH 2024**

The trustee's present their report, along with financial statements of the charity for the year ended 31st March 2024. The association is set up to promote the benefit of the inhabitants in and around Merseyside and in particular of the Pakistani community to advance education, advance religion, to preserve good health and to provide facilities in the interests of social welfare for reception and their leisure time occupation with the object of improving the conditions of life for the said inhabitants.


During the year various functions and seminars were held at the charity's hall, situated at Mulgrave Street, Toxteth, Liverpool, to fulfil the aims and objective of the charity. The charity was grant aided by Liverpool City Council and other organisations as shown in the financial statements for the year under review. The trustees indeed thankful to the various organisations mentioned above who contributed towards the running expenses of the charity. The grants received during the year are shown as restricted funds these accounts

The trustees are grateful for the volunteers who helped throughout the year to arrange the various activities held in the hall and outside.

We have referred to the guidance contained in the charity commissioner's general guidance on public benefit when receiving our aims and objectives and planning our future activities as attached.

  
.....  
Mr Ahmed Munir (President)

12/01/2025  
.....

  
.....  
HUMAYUN MIRZA - General Secretary.  
12/01/2025.

23 May 2024

## PAKISTAN ASSOCIATION - LIVERPOOL

### TRUSTEES ANNUAL REPORT (Continued)

YEAR ENDED 31 MARCH 2024

#### RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the trustees annual report and the financial statement in accordance with applicable law and United Kingdom Accounting standard (United Kingdom Generally Accepted Accounting practice).

The law applicable to charities in England and wales requires the trustees to prepare financial statements for each financial year which gives true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Observe the methods and principles in the Charities SORP,
- Make judgement and estimates that are the reasonable and prudent,
- State whether applicable accounting policies standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.


The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and Charity (Accounts and Reports) Regulations 2008. The trustees 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.


#### Reserve policy

A formal policy on reserve was agreed at the monthly meeting of the executive committee on the 9<sup>th</sup> September 2012.

The trustees have set a reserve policy which requires to be maintained which ensures that the Pakistan Association Liverpool core activities could continue during a period of unforeseen difficulty for at least three months. A proportion of reserves are maintained in a readily reliable form.

The calculation of the required level of reserve is an integral part of the Pakistan Association's Liverpool planning, budget and financial cycle.

  
.....  
Mr Ahmed Munir  
President  
23 May 2024

  
.....  
Humayun Mirza.  
General Secretary.

**PAKISTAN ASSOCIATION - LIVERPOOL**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
PAKISTAN ASSOCIATION- LIVERPOOL**

**YEAR ENDED 31 MARCH 2024**

I report on the accounts of the charity for the year ended 31 March 2024 set out on page 5 to 11.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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 the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charity Act 1993 (The 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to :

- Examine the accounts ( under section 43(3)(a) of the 1993 Act, as amended),
- To follow the procedures laid down in the General Directions given by the Charity Commission ( under section 43(7)(b) of the 1993 Act, as amended), and
- To state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

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 that 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 I do not express an audit opinion on whether the accounts present a "true and fair view".

**INDEPENDENT EXAMINER'S REPORT**

In connection with any examination, no matter has come to my attention:

1) Which gives reasonable cause to believe that in any material respect trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 41 of the Act), and
- Accounts are prepared which agree with the accounting records and comply with the accounting requirement of the ACT, or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr S Ullah  
Khan Accountancy Services Ltd  
76/78, Smithdown road  
Liverpool  
L7 4JQ  
Independent examiner  
23 May 2024

PAKISTAN ASSOCIATION - LIVERPOOL

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

	Note	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Fund 2024</u>	<u>Total Fund 2023</u>
<b>INCOMING RESOURCES</b>					
Grants & subscription Refund	2	63,429	41,756	105,185	78,307
		-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>		<u>63,429</u>	<u>41,756</u>	<u>105,185</u>	<u>78,307</u>
<b>RESOURCES EXPENSES</b>					
Cost of Furtherance of Charity	3	51,329	19,003	70,332	71,640
Objectives & management of Charity	10	4,468	-	4,468	2,535
Depreciation					
<b>TOTAL RESOURCES EXPENSED</b>		<u>55,797</u>	<u>19,003</u>	<u>74,800</u>	<u>74,175</u>
<b>MOVEMENTS</b>		7,632	22,753	30,385	4,132
<b>TOTAL FUNDS B/FORWARD</b>		78,649	-	78,649	78,649
<b>TOTAL FUNDS C/FORWARD</b>		<u>86,281</u>	<u>22,753</u>	<u>109,034</u>	<u>82,781</u>

Statement of financial activities includes all gains and losses in the year and therefore statement of total recognised gains and losses has not been prepared.

All of the above amounts relates to continuing activities

**PAKISTAN ASSOCIATION - LIVERPOOL**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31 MARCH 2024**

	Note	<u>2024</u>	<u>2023</u>
		£	£
<b>INCOME</b>			
Grants & Subscription Refund	2	105,185	78,307
<b>TOTAL EXPENDITURE</b>		-	-
	3-6	<u>(74,800)</u>	<u>(74,175)</u>
<b>OPERATING (DEFICIT) /SURPLUS</b>		<u>30,385</u>	<u>4,132</u>
<b>(DEFICIT)/ SURPLUS FOR THE YEAR</b>		<u>30,385</u>	<u>4,132</u>

The "INCOME AND EXPENDITURE ACCOUNT" includes all gains and losses in the year and therefore statement of total recognised gains and losses has not been prepared.


All of the above amounts relates to continuing activities

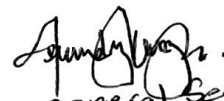
PAKISTAN ASSOCIATION - LIVERPOOL

BALANCE SHEET

YEAR ENDED 31 MARCH 2024

	Notes	<u>2024</u>	<u>2023</u>
		£	£
<b>Fixed assets</b>			
Tangible assets	6	41,035	23,568
<b>Current assets</b>			
Prepayments		-	-
Cash at bank - Account 1		20,193	22,344
Cash at bank - Account 2		49,973	39,116
		<u>70,166</u>	<u>61,460</u>
<b>Creditors: amounts falling due within one year</b>	7	(1,965)	(2,247)
<b>Net current assets</b>		<u>72,131</u>	<u>59,213</u>
<b>Total Net assets</b>		<u>113,166</u>	<u>82,781</u>
<b>Funds</b>			
Funds B/Forward		82,781	78,649
Operating (Deficit)/Surplus		30,385	4,132
		<u>113,166</u>	<u>82,781</u>

  
 .....  
 Mr Ahmed Munir ( President)

  
 General Secretary  
 12/01/2024.

Approved by the board on ~~2~~ 12/01/2024

PAKISTAN ASSOCIATION - LIVERPOOL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), applicable accounting standards and the Companies Act 2006.

**Tangible Fixed Assets**

All fixed assets are initially recorded at cost

Depreciation on reducing balance

**Incoming Resources**

Donations and Grants

Income from donation and grants, including capital grants, is included in incoming resources when these are receivable.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

**Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories on the basis of an estimate of the proportion of the time spent on those activities.

**Taxation**

No liability to UK corporation tax arise on ordinary activities for the year ending 31 March 2024

2 VOLUNTART INCOME

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Fund 2024</u>	<u>Total Fund 2023</u>
<b>Grants Receivable</b>				
HSF4 Food	-	37,506	37,506	-
Rathbone	-	4,000	4,000	-
Big Help Group	-	250	250	-
Hall Hire	60,729	-	60,729	31,238
Membership & subscription	2,700	-	2,700	25,643
LCVS	-	-	-	3,000
Feeding Liverpool	-	-	-	18,426
	<u>63,429</u>	<u>41,756</u>	<u>105,185</u>	<u>78,307</u>

PAKISTAN ASSOCIATION - LIVERPOOL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

3 Cost of Furtherance of Charity Objectives & management

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Fund</u>	<u>Total Fund</u>
	<u>Funds</u>	<u>Funds</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£
Volunteer and sub contract cost	20,326	250	20,576	20,167
Yoga classes	-	-	-	1,150
Activities	4,103	-	4,103	-
Ground Rent	1,400	-	1,400	700
Software	79	-	79	800
Rates & water	2,381	-	2,381	2,271
Insurance	1,529	-	1,529	2,213
Heat & Light	4,379	-	4,379	7,580
Repairs & maintenance	6,165	-	6,165	528
Telephone	-	-	-	423
TV licence	318	-	318	158
Refreshments	2,158	-	2,158	5,198
Food supplies provision	-	18,753	18,753	17,926
Accountancy fees	1,000	-	1,000	500
Cleaning and laundry	511	-	511	928
General Expenses	6,981	-	6,981	10,584
Depreciation	4,468	-	4,468	2,535
Printing & Stationery	-	-	-	513
	<u>55,797</u>	<u>19,003</u>	<u>74,800</u>	<u>74,175</u>

4 EXCEPTIONAL COSTS OF CHARITABLE ACTIVITIES

During the period no exceptional cost incurred.

**PAKISTAN ASSOCIATION - LIVERPOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

**5 STAFF COSTS AND EMOLUMENTS**

	2024	2023
	£	£
<b>Total Staff costs were as follows:</b>		
Volunteer and sub contract cost	20,576	20,167
	<u>20,576</u>	<u>20,167</u>

**Particulars of employees:**

The number of employee during the year calculated on the basis of part-time equivalents was as follows:

	2024	2023
	3	3

**6 TANGIBLE FIXED ASSETS**

	Library Books £	Office Equipments £	Computer Equipments £	Total £
<b>Cost</b>				
At 1 April 2023	1,148	78,185	4,374	83,707
Additions	-	21,935	-	21,935
At 31 MARCH 2024	<u>1,148</u>	<u>100,120</u>	<u>4,374</u>	<u>105,642</u>
<b>Depreciation</b>				
At 1 April 2023	-	56,166	3,973	60,139
Charge for the year	-	4,395	72	4,468
At 31 MARCH 2024	<u>-</u>	<u>60,562</u>	<u>4,045</u>	<u>64,606</u>
<b>Net Book Value</b>				
At 31 MARCH 2024	<u>1,148</u>	<u>39,558</u>	<u>329</u>	<u>41,035</u>
At 31 MARCH 2023	<u>1,148</u>	<u>22,018</u>	<u>401</u>	<u>23,568</u>

PAKISTAN ASSOCIATION - LIVERPOOL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

	2024		2023
	£		£
<b>7 Creditors: Amount falling due within one year</b>			
PAYE	1,465		1,247
Loan Account	-		-
Accruals	500		1,000
	<u>1,965</u>		<u>2,247</u>
<b>8 Restricted income Fund</b>			
	Balance as at 01-Apr-23	Incoming Resources	Balance at 31-Mar-24
	£	£	£
	-	41,756	22,753
<b>9 Unrestricted income fund</b>			
	Balance as at 01-Apr-23	Incoming Resources	Balance at 31-Mar-24
	£	£	£
	61,460	63,429	86,281

**PAKISTAN ASSOCIATION LIVERPOOL**

England & Wales - Charity number 1092489

---

# Accounts

---

**PAKISTAN ASSOCIATION - LIVERPOOL**  
**FINANCIAL STATEMENTS**  
**31 March 2023**

**CHARITY NUMBER 1092489**

**PAKISTAN ASSOCIATION - LIVERPOOL**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

<b>CONTENTS</b>	<b>PAGE</b>
Trustees Annual Report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Income and expenditure account	6
Balance sheet	7
Notes to the financial statements	8

## **TRUSTEES ANNUAL REPORT**

### **YEAR ENDED 31 MARCH 2023**

The trustees have pleasures in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2023

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Registered charity name	Pakistan Association - Liverpool
Charity registration number	1092489
Principal office	68A, Mulgrave Street Liverpool Merseyside L8 2TF

#### **THE TRUSTEES**

The trustees who served the company during the period were as follows:

Mr Ahmed Munir	Mr Alam Nawaz
Mr Mohammed Yusaf Chaudhry	Mr Tahir Saeed
Mrs Shaheen Qureshy	

**PAKISTAN ASSOCIATION - LIVERPOOL**

**TRUSTEES ANNUAL REPORT (Continued)**

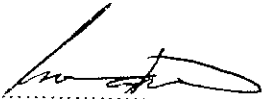
**YEAR ENDED 31 MARCH 2023**

The trustee's present their report, along with financial statements of the charity for the year ended 31st March 2022. The association is set up to promote the benefit of the inhabitants in and around Merseyside and in particular of the Pakistani community to advance education, advance religion, to preserve good health and to provide facilities in the interests of social welfare for reception and their leisure time occupation with the object of improving the conditions of life for the said inhabitants.

During the year various functions and seminars were held at the charity's hall, situated at Mulgrave Street, Toxteth, Liverpool, to fulfil the aims and objective of the charity. The charity was grant aided by Liverpool City Council and other organisations as shown in the financial statements for the year under review. The trustees indeed thankful to the various organisations mentioned above who contributed towards the running expenses of the charity. The grants received during the year are shown as restricted funds these accounts

The trustees are grateful for the volunteers who helped throughout the year to arrange the various activities held in the hall and outside.

We have referred to the guidance contained in the charity commissioner's general guidance on public benefit when receiving our aims and objectives and planning our future activities as attached.



.....  
Mr Ahmed Munir (President)

.....  
12 December 2023

## PAKISTAN ASSOCIATION - LIVERPOOL

### TRUSTEES ANNUAL REPORT (Continued)

YEAR ENDED 31 MARCH 2023

#### RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the trustees annual report and the financial statement in accordance with applicable law and United Kingdom Accounting standard (United Kingdom Generally Accepted Accounting practice).

The law applicable to charities in England and wales requires the trustees to prepare financial statements for each financial year which gives true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Observe the methods and principles in the Charities SORP,
- Make judgement and estimates that are the reasonable and prudent,
- State whether applicable accounting policies standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

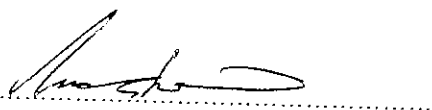
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and Charity (Accounts and Reports) Regulations 2008. The trustees 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.

#### Reserve policy

A formal policy on reserve was agreed at the monthly meeting of the executive committee on the 9<sup>th</sup> September 2012.

The trustees have set a reserve policy which requires to be maintained which ensures that the Pakistan Association Liverpool core activities could continue during a period of unforeseen difficulty for at least three months. A proportion of reserves are maintained in a readily reliable form.

The calculation of the required level of reserve is an integral part of the Pakistan Association's Liverpool planning, budget and financial cycle.



Mr Ahmed Munir

President

12 December 2023

**PAKISTAN ASSOCIATION - LIVERPOOL**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
PAKISTAN ASSOCIATION- LIVERPOOL**

**YEAR ENDED 31 MARCH 2023**

I report on the accounts of the charity for the year ended 31 March 2023 set out on page 6 to 11.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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 the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charity Act 1993 (The 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to :

- Examine the accounts ( under section 43(3)(a) of the 1993 Act, as amended),
- To follow the procedures laid down in the General Directions given by the Charity Commission ( under section 43(7)(b) of the 1993 Act, as amended), and
- To state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

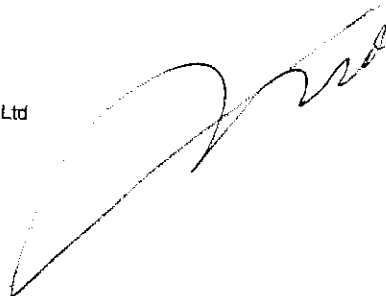
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with that records. It also includes consideration of any unusual items or 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 I do not express an audit opinion on whether the accounts present a "true and fair view".

**INDEPENDENT EXAMINER'S REPORT**

In connection with any examination, no matter has come to my attention:

- 1) Which gives reasonable cause to believe that in any material respect trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 41 of the Act), and
  - Accounts are prepared which agree with the accounting records and comply with the accounting requirement of the ACT, or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr S Ullah  
Khan Accountancy Services Ltd  
76/78, smithdown road  
Liverpool  
L7 4JQ  
Independent examiner  
12 December 2023



**Khan Accountancy Services Ltd**  
Registered Accountants & Tax Consultants  
76-78 SMITHDOWN ROAD LIVERPOOL, L7-4JQ  
Tel: 0151 3768841 Fax: 0151 7337258  
www.khanaccountants.co.uk www.alikhanaccounts.co.uk

**PAKISTAN ASSOCIATION - LIVERPOOL**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2023**

	Note	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Fund 2023</u>	<u>Total Fund 2022</u>
<b>INCOMING RESOURCES</b>					
Grants & subscription Refund	2	56,881	21,426	78,307	56,073
		-		-	(17,900)
<b>TOTAL INCOMING RESOURCES</b>		<u>56,881</u>	<u>21,426</u>	<u>78,307</u>	<u>38,173</u>
<b>RESOURCES EXPENSES</b>					
Cost of Furtherance of Charity					
Objectives & management of Charity	3	50,214	21,426	71,640	33,520
Depreciation	10	2,535		2,535	2,802
<b>TOTAL RESOURCES EXPENSED</b>		<u>52,749</u>	<u>21,426</u>	<u>74,175</u>	<u>36,322</u>
<b>MOVEMENTS</b>		4,132	-	4,132	1,851
<b>TOTAL FUNDS B/FORWARD</b>		78,649	-	78,649	76,798
<b>TOTAL FUNDS C/FORWARD</b>		<u>82,781</u>	<u>-</u>	<u>82,781</u>	<u>78,649</u>

Statement of financial activities includes all gains and losses in the year and therefore statement of total recognised gains and losses has not been prepared.

All of the above amounts relates to continuing activities

**PAKISTAN ASSOCIATION - LIVERPOOL**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31 MARCH 2023**

	Note	<u>2023</u>	<u>2022</u>
		£	£
<b>INCOME</b>			
Grants & Subscription Refund	2	78,307	56,073
<b>TOTAL EXPENDITURE</b>		-	(17,900)
<b>OPERATING (DEFICIT) /SURPLUS</b>	3-6	<u>(74,175)</u>	<u>(36,322)</u>
		<u>4,132</u>	<u>1,851</u>
 <b>(DEFICIT)/ SURPLUS FOR THE YEAR</b>		 <u>4,132</u>	 <u>1,851</u>

The "INCOME AND EXPENDITURE ACCOUNT" includes all gains and losses in the year and therefore statement of total recognised gains and losses has not been prepared.

All of the above amounts relates to continuing activates

**PAKISTAN ASSOCIATION - LIVERPOOL**

**BALANCE SHEET**

**YEAR ENDED 31 MARCH 2023**

	<b>Notes</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
<b>Fixed assets</b>		<b>£</b>	<b>£</b>
Tangible assets	6	23,568	25,890
<b>Current assets</b>			
Prepayments			
Cash at bank - Account 1		22,344	22,344
Cash at bank - Account 2		39,116	32,652
		<u>61,460</u>	<u>54,996</u>
<b>Creditors: amounts falling due within one year</b>	7	(2,247)	(2,237)
<b>Net current assets</b>		<u>59,213</u>	<u>52,759</u>
<b>Total Net assets</b>		<u>82,781</u>	<u>78,649</u>
<b>Funds</b>			
Funds B/Forward		78,649	76,798
Operating (Deficit)/Surplus		4,132	1,851
		<u>82,781</u>	<u>78,649</u>

.....  
Mr Ahmed Munir ( President)

Approved by the board on 12/12/2023

**PAKISTAN ASSOCIATION - LIVERPOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

**1 ACCOUNTING POLICIES**

***Basis of preparation***

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), applicable accounting standards and the Companies Act 2006.

***Tangible Fixed Assets***

All fixed assets are initially recorded at cost  
 Depreciation on reducing balance

***Incoming Resources***

Donations and Grants  
 Income from donation and grants, including capital grants, is included in incoming resources when these are receivable.  
 When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

***Resources Expended***

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of VAT which cannot be recovered.  
 Certain expenditure is directly attributable to specific activities and has been included in those cost categories on the basis of an estimate of the proportion of the time spent on those activities.

***Taxation***

No liability to UK corporation tax arise on ordinary activities for the year ending 31 March 2023

**2 VOLUNTART INCOME**

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Fund 2023</u>	<u>Total Fund 2022</u>
<b>Grants Receivable</b>				
Liverpool City Council		-	-	8,000
Lottery Fund	-		-	10,000
LCVS	-	3,000	3,000	-
Feeding Liverpool	-	18,426	18,426	-
Hall Hire	31,238	-	31,238	35,055
Tuition Class Fees		-	-	2,000
Other Income			-	858
Membership & subscription	25,643	-	25,643	160
	<u>56,881</u>	<u>21,426</u>	<u>78,307</u>	<u>56,073</u>

PAKISTAN ASSOCIATION - LIVERPOOL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

**3 Cost of Furtherance of Charity Objectives & management**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Fund</u> <u>2023</u>	<u>Total Fund</u> <u>2022</u>
	£	£	£	£
Staff Wages & Teachers salaries	20,167	-	20,167	17,879
Yoga classes	1,150	-	1,150	360
Ground Rent	700	-	700	800
Software	800	-	800	500
Rates & water	2,271	-	2,271	1,752
Insurance	2,213	-	2,213	1,145
Heat & Light	7,580	-	7,580	5,149
Repairs & maintenance	528	-	528	434
Telephone	423	-	423	173
TV licence	158	-	158	289
Refreshments	5,198	-	5,198	-
Food supplies provision	-	17,926	17,926	-
Accountancy fees	500	-	500	500
Cleaning and laundry	928	-	928	668
Commission	-	-	-	1,000
General Expenses	7,084	3,500	10,584	2,551
Depreciation	2,535	-	2,535	2,802
Printing & Stationery	513	-	513	320
	<u>52,749</u>	<u>21,426</u>	<u>74,175</u>	<u>36,322</u>

**4 EXCEPTIONAL COSTS OF CHARITABLE ACTIVITIES**

During the period no exceptional cost incurred.

PAKISTAN ASSOCIATION - LIVERPOOL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

5 STAFF COSTS AND EMOLUMENTS

	2023	2022
	£	£
<b>Total Staff costs were as follows:</b>		
Wages & salaries	20,167	15,642
	<u>20,167</u>	<u>15,642</u>

**Particulars of employees:**

The number of employee during the year calculated on the basis of part-time equivalents was as follows:

2023	2022
3	3

6 TANGIBLE FIXED ASSETS

	Library Books £	Equipment £	Computer Equipment £	Total £
<b>Cost</b>				
At 1 April 2022	1,148	77,972	4,374	83,494
Additions	-	213	-	213
At 31 MARCH 2023	<u>1,148</u>	<u>78,185</u>	<u>4,374</u>	<u>83,707</u>
<b>Depreciation</b>				
At 1 April 2022	-	53,720	3,884	57,604
Charge for the year	-	2,446	88	2,535
At 31 MARCH 2023	<u>-</u>	<u>56,166</u>	<u>3,973</u>	<u>60,139</u>
<b>Net Book Value</b>				
At 31 MARCH 2023	<u>1,148</u>	<u>22,018</u>	<u>401</u>	<u>23,568</u>
At 31 MARCH 2022	<u>1,148</u>	<u>24,252</u>	<u>490</u>	<u>25,890</u>

**PAKISTAN ASSOCIATION - LIVERPOOL**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

	<b>2023</b>		<b>2022</b>
	<b>£</b>		<b>£</b>
<b>7 Creditors: Amount falling due within one year</b>			
PAYE	1,247		1,737
Loan Account			
Accruals	1,000		500
	<u>2,247</u>		<u>2,237</u>
<b>8 Restricted income Fund</b>	<b>Balance as at</b>	<b>Incoming</b>	<b>Balance at</b>
	<b>01-Apr-22</b>	<b>Resources</b>	<b>31-Mar-23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
	-	21,426	-
<b>9 Unrestricted income fund</b>	<b>Balance as at</b>	<b>Incoming</b>	<b>Balance at</b>
	<b>01-Apr-22</b>	<b>Resources</b>	<b>31-Mar-23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
	54,996	35,455	61,460

**PAKISTAN ASSOCIATION LIVERPOOL**

England & Wales - Charity number 1092489

---

# Accounts

---

**PAKISTAN ASSOCIATION - LIVERPOOL**

**FINANCIAL STATEMENTS**

**31 March 2022**

**CHARITY NUMBER 1092489**

**PAKISTAN ASSOCIATION - LIVERPOOL**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

<b>CONTENTS</b>	<b>PAGE</b>
Trustees Annual Report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Income and expenditure account	6
Balance sheet	7
Notes to the financial statements	8

## **TRUSTEES ANNUAL REPORT**

### **YEAR ENDED 31 MARCH 2022**

The trustees have pleasures in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2022

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Registered charity name Pakistan Association - Liverpool

Charity registration number

Principal office 68A, Mulgrave Street  
Liverpool  
Merseyside  
L8 2TF

#### **THE TRUSTEES**

The trustees who served the company during the period were as follows:

Mr Sarfaraz Ali

Mr Mohammed Yusaf Chaudhry

Mrs Shaheen Qureshy

Mr Ahmed Munir

Mr Alam Nawaz

Mr Tahir Saeed

**PAKISTAN ASSOCIATION - LIVERPOOL**

**TRUSTEES ANNUAL REPORT (Continued)**

**YEAR ENDED 31 MARCH 2022**

The trustee's present their report, along with financial statements of the charity for the year ended 31st march 2022. The association is set up to promote the benefit of the inhabitants in and around Merseyside and in particular of the Pakistani community to advance education, advance religion, to preserve good health and to provide facilities in the interests of social welfare for reception and their leisure time occupation with the object of improving the conditions of life for the said inhabitants.

During the year various functions and seminars were held at the charity's hall, situated at Mulgrave Street, Toxteth, Liverpool, to fulfil the aims and objective of the charity. The charity was grant aided by Liverpool City Council and other organisations as shown in the financial statements for the year under review. The trustees indeed thankful to the various organisations mentioned above who contributed towards the running expenses of the charity. The grants received during the year are shown as restricted funds these accounts

The trustees are grateful for the volunteers who helped throughout the year to arrange the various activities held in the hall and outside.

We have referred to the guidance contained in the charity commissioner's general guidance on public benefit when receiving our aims and objectives and planning our future activities as attached.

.....  
Mr Sarfaraz Ali (President)

.....  
Mr Ahmed Munir (Treasurer)

04 January 2023

## PAKISTAN ASSOCIATION - LIVERPOOL

### TRUSTEES ANNUAL REPORT (Continued)

#### YEAR ENDED 31 MARCH 2022

#### RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the trustees annual report and the financial statement in accordance with applicable law and United Kingdom Accounting standard (United Kingdom Generally Accepted Accounting practice).

The law applicable to charities in England and wales requires the trustees to prepare financial statements for each financial year which gives true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and ten apply them consistently,
- Observe the methods and principles in the Charities SORP,
- Make judgement and estimates that are the reasonable and prudent,
- State whether applicable accounting policies standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and Charity (Accounts and Reports) Regulations 2008. The trustees 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.

#### **Reserve policy**

A formal policy on reserve was agreed at the monthly meeting of the executive committee on the 9<sup>th</sup> September 2012.

The trustees have set a reserve policy which requires to be maintained which ensures that the Pakistan Association Liverpool core activities could continue during a period of unforeseen difficulty for at least three months. A proportion of reserves are maintained in a readily reliable form.

The calculation of the required level of reserve is an integral part of the Pakistan Association's Liverpool planning, budget and financial cycle.

.....  
Mr Sarfaraz Ali  
President  
04 January 2023

**PAKISTAN ASSOCIATION - LIVERPOOL**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
PAKISTAN ASSOCIATION- LIVERPOOL**

**YEAR ENDED 31 MARCH 2022**

I report on the accounts of the charity for the year ended 31 March 2022 set out on page 6 to 11.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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 the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charity Act 1993 (The 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to :

- Examine the accounts ( under section 43(3)(a) of the 1993 Act, as amended),
- To follow the procedures laid down in the General Directions given by the Charity Commission ( under section 43(7)(b) of the 1993 Act, as amended), and
- To state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

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 that 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 I do not express an audit opinion on whether the accounts present a "true and fair view".

**INDEPENDENT EXAMINER'S REPORT**

In connection with any examination, no matter has come to my attention:

- 1) Which gives reasonable cause to believe that in any material respect trustees have not met the requirements to ensure that:
  - proper accounting records are kept(in according with section 41 of the Act), and
  - Accounts are prepared which agree with the accounting records and comply with the accounting requirement of the ACT, or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr S Ullah  
Khan Accountancy Services Ltd  
76/78, smithdown road  
Liverpool  
L7 4JQ  
Independent examiner  
04 January 2023

**PAKISTAN ASSOCIATION - LIVERPOOL**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2022**

	Note	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Fund 2022</u>	<u>Total Fund 2021</u>
<b>INCOMING RESOURCES</b>					
Grants & subscription Refund	2	46,073 (17,900)	10,000 (10,000)	56,073 (27,900)	66,213 -
<b>TOTAL INCOMING RESOURCES</b>		<u>28,173</u>	<u>-</u>	<u>28,173</u>	<u>66,213</u>
<b>RESOURCES EXPENSES</b>					
Cost of Furtherance of Charity Objectives & management of Charity	3	31,283		31,283	29,948
Depreciation	6	2,802		2,802	
<b>TOTAL RESOURCES EXPENSED</b>		<u>34,085</u>	<u>-</u>	<u>34,085</u>	<u>29,948</u>
<b>MOVEMENTS</b>		(5,912)	-	(5,912)	36,265
<b>TOTAL FUNDS B/FORWARD</b>		66,796	19,186	85,982	49,717
<b>TOTAL FUNDS C/FORWARD</b>		<u>60,884</u>	<u>19,186</u>	<u>80,070</u>	<u>85,982</u>

Statement of financial activities includes all gains and losses in the year and therefore statement of total recognised gains and losses has not been prepared.

All of the above amounts relates to continuing activates

**PAKISTAN ASSOCIATION - LIVERPOOL**

**INCOME AND EXPENDITURE ACCOUNT**

**YEAR ENDED 31 MARCH 2022**

	Note	<u>2022</u>	<u>2021</u>
		£	£
<b>INCOME</b>	2	56,073	66,213
<b>Grants &amp; subscription Refund</b>		27,900	-
<b>TOTAL EXPENDITURE</b>	3-6	<u>34,085</u>	<u>29,948</u>
<b>OPERATING (DEFICIT) /SURPLUS</b>		<u>(5,912)</u>	<u>36,265</u>
<b>(DEFICIT)/ SURPLUS FOR THE YEAR</b>		<u>(5,912)</u>	<u>36,265</u>

The "INCOME AND EXPENDITURE ACCOUNT" includes all gains and losses in the year and therefore statement of total recognised gains and losses has not been prepared.

All of the above amounts relates to continuing activates

**PAKISTAN ASSOCIATION - LIVERPOOL**

**BALANCE SHEET**

**YEAR ENDED 31 MARCH 2022**

	<b>Notes</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
<b>Fixed assets</b>		£	£
Tangible assets	6	25,890	26,173
 <b>Current assets</b>			
Prepayments			
Cash at bank - Account 1		22,344	41,525
Cash at bank - Account 2		32,652	10,000
		<u>54,996</u>	<u>51,525</u>
 <b>Creditors: amounts falling due within one year</b>	7	-	900
 <b>Net current assets</b>		<u>54,996</u>	<u>50,625</u>
 <b>Total Net assets</b>		<u>80,886</u>	<u>76,798</u>
 <b>Funds</b>			
 <b>Funds B/Forward</b>		76,798	30,533
<b>Emergency Fund Reserves</b>		10,000	10,000
<b>Operating (Deficit)/Surplus</b>		(5,912)	36,265
		<u>80,886</u>	<u>76,798</u>

.....  
Mr Sarfaraz Ali ( President)

Approved by the board on 04/01/2023

## PAKISTAN ASSOCIATION - LIVERPOOL

### NOTES TO THE FINANCIAL STATEMENTS

#### YEAR ENDED 31 MARCH 2022

#### 1 ACCOUNTING POLICIES

##### ***Basis of preparation***

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), applicable accounting standards and the Companies Act 2006.

##### ***Tangible Fixed Assets***

All fixed assets are initially recorded at cost

Depreciation on reducing balance

##### ***Incoming Resources***

Donations and Grants

Income from donation and grants, including capital grants, is included in incoming resources when these are receivable.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

##### ***Resources Expended***

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories on the basis of an estimate of the proportion of the time spent on those activities.

##### **Taxation**

No liability to UK corporation tax arise on ordinary activities for the year ending 31 March 2022

#### 2 VOLUNTART INCOME

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Fund</u> <u>2022</u>	<u>Total Fund</u> <u>2021</u>
<b>Grants Receivable</b>				
Liverpool City Council	8,000	-	8,000	38,596
Lottery Fund	-	10,000	10,000	10,000
LVP	-	-	-	960
City Council Covid-19 Grants	-	-	-	10,000
Hall Hire	35,055	-	35,055	6,157
Womens TT	-	-	-	500
Tuition Class Fees	2,000	-	2,000	-
Other Income	858	-	858	-
Membership Fees	160	-	160	-
	<u>46,073</u>	<u>10,000</u>	<u>56,073</u>	<u>66,213</u>

PAKISTAN ASSOCIATION - LIVERPOOL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

**3 Cost of Furtherance of Charity Objectives & management**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Fund</u>	<u>Total Fund</u>
	<u>Funds</u>	<u>Funds</u>	<u>2022</u>	<u>2021</u>
	£	£	£	£
Staff Wages & Teachers salaries	15,642		15,642	3,631
Functions	-		-	516
Yoga classes	360		360	-
Ground Rent	800		800	-
Software	500		500	5,288
Rates & water	1,752		1,752	1,136
Insurance	1,145		1,145	1,098
Heat & Light	5,149		5,149	1,633
Repairs & maintenance	434		434	330
Telephone	173		173	458
TV licence	289		289	304
Refreshments	-		-	250
Legal and professional fees	-		-	979
Accountancy fees	1,000		1,000	500
Cleaning and laundry	668		668	220
Commission	1,000		1,000	-
General Expenses	2,051		2,051	-
Depreciation	2,802		2,802	2,845
Printing & Stationery	320		320	760
	<u>34,085</u>	<u>-</u>	<u>34,085</u>	<u>19,948</u>

**4 EXCEPTIONAL COSTS OF CHARITABLE ACTIVITIES**

During the period no exceptional cost incurred.

**PAKISTAN ASSOCIATION - LIVERPOOL**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

**5 STAFF COSTS AND EMOLUMENTS**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Total Staff costs were as follows:</b>		
Wages & salaries	15,642	3,631
	15,642	3,631

**Particulars of employees:**

The number of employee during the year calculated on the basis of part-time equivalents was as follows:

	<b>2022</b>	<b>2021</b>
	4	4

**6 TANGIBLE FIXED ASSETS**

	<b>Library Books</b>	<b>Equipment</b>	<b>Computer Equipment</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 April 2021	1,148	75,453	4,374	80,975
Additions	-	2,519	-	2,519
At 31 MARCH 2022	1,148	77,972	4,374	83,494
<b>Depreciation</b>				
At 1 April 2021	-	51,025	3,777	54,802
Charge for the year	-	2,695	107	2,802
At 31 MARCH 2022	-	53,720	3,884	57,604
<b>Net Book Value</b>				
At 31 MARCH 2022	1,148	24,252	490	25,890
At 31 MARCH 2021	1,148	24,428	597	26,173

**PAKISTAN ASSOCIATION - LIVERPOOL**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

	<b>2022</b>		<b>2021</b>
	<b>£</b>		<b>£</b>
<b>7 Creditors: Amount falling due within one year</b>			
PAYE			
Loan Account			
Accruals	-		900
	<u>-</u>		<u>900</u>
<b>8 Restricted income Fund</b>	<b>Balance as at</b>	<b>Incoming</b>	<b>Balance at</b>
	<b>01-Apr-21</b>	<b>Resources</b>	<b>31-Mar-22</b>
	<b>£</b>	<b>£</b>	<b>£</b>
	19,186	-	19,186
<b>9 Unrestricted income fund</b>	<b>Balance as at</b>	<b>Incoming</b>	<b>Balance at</b>
	<b>01-Apr-21</b>	<b>Resources</b>	<b>31-Mar-22</b>
	<b>£</b>	<b>£</b>	<b>£</b>
	66,796	28,173	60,884

**PAKISTAN ASSOCIATION LIVERPOOL**

England & Wales - Charity number 1092489

---

# Accounts

---

**PAKISTAN ASSOCIATION - LIVERPOOL**

**FINANCIAL STATEMENTS**

**31 March 2021**

**CHARITY NUMBER 1092489**

**PAKISTAN ASSOCIATION - LIVERPOOL**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2021**

<b>CONTENTS</b>	<b>PAGE</b>
Trustees Annual Report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Income and expenditure account	6
Balance sheet	7
Notes to the financial statements	8

## **TRUSTEES ANNUAL REPORT**

### **YEAR ENDED 31 MARCH 2021**

The trustees have pleasures in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2021

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Registered charity name Pakistan Association - Liverpool

Charity registration number

Principal office 68A, Mulgrave Street  
Liverpool  
Merseyside  
L8 2TF

#### **THE TRUSTEES**

The trustees who served the company during the period were as follows:

Mr Sarfraz Ali  
Mr Mohammed Anwar  
Mr Mohammed Yusaf Chaudhry  
Mr Abdul Ghafoor Chaudhry

Mr Ahmed Munir  
Mr Alam Nawaz  
Mr Tahir Saeed  
Mrs Shaheen Qureshy

**PAKISTAN ASSOCIATION - LIVERPOOL**

**TRUSTEES ANNUAL REPORT (Continued)**

**YEAR ENDED 31 MARCH 2021**

The trustee's present their report, along with financial statements of the charity for the year ended 31st march 2021. The association is set up to promote the benefit of the inhabitants in and around Merseyside and in particular of the Pakistani community to advance education, advance religion, to preserve good health and to provide facilities in the interests of social welfare for reception and their leisure time occupation with the object of improving the conditions of life for the said inhabitants.

During the year various functions and seminars were held at the charity's hall, situated at Mulgrave Street, Toxteth, Liverpool, to fulfil the aims and objective of the charity. The charity was grant aided by Liverpool City Council and other organisations as shown in the financial statements for the year under review. The trustees indeed thankful to the various organisations mentioned above who contributed towards the running expenses of the charity. The grants received during the year are shown as restricted funds these accounts

The trustees are grateful for the volunteers who helped throughout the year to arrange the various activities held in the hall and outside.

We have referred to the guidance contained in the charity commissioner's general guidance on public benefit when receiving our aims and objectives and planning our future activities as attached.

.....  
Mr Sarfaraz Ali (President)

.....  
Mr Ahmed Munir (Treasurer)

13 August 2021

# PAKISTAN ASSOCIATION - LIVERPOOL

## TRUSTEES ANNUAL REPORT (Continued)

### YEAR ENDED 31 MARCH 2021

#### RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the trustees annual report and the financial statement in accordance with applicable law and United Kingdom Accounting standard (United Kingdom Generally Accepted Accounting practice).

The law applicable to charities in England and wales requires the trustees to prepare financial statements for each financial year which gives true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and ten apply them consistently,
- Observe the methods and principles in the Charities SORP,
- Make judgement and estimates that are the reasonable and prudent,  
State whether applicable accounting policies standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and Charity (Accounts and Reports) Regulations 2008. The trustees 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.

#### Reserve policy

A formal policy on reserve was agreed at the monthly meeting of the executive committee on the 9<sup>th</sup> September 2012.

The trustees have set a reserve policy which requires to be maintained which ensures that the Pakistan Association Liverpool core activities could continue during a period of unforeseen difficulty for at least three months. A proportion of reserves are maintained in a readily reliable form.

The calculation of the required level of reserve is an integral part of the Pakistan Association's Liverpool planning, budget and financial cycle.

.....  
Mr Sarfarz Ali  
President  
13 August 2021

**PAKISTAN ASSOCIATION - LIVERPOOL**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
PAKISTAN ASSOCIATION- LIVERPOOL**

**YEAR ENDED 31 MARCH 2021**

I report on the accounts of the charity for the year ended 31 March 2021 set out on page 6 to 11.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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 the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charity Act 1993 (The 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to :

- Examine the accounts ( under section 43(3)(a) of the 1993 Act, as amended),
- To follow the procedures laid down in the General Directions given by the Charity Commission ( under section 43(7)(b) of the 1993 Act, as amended), and
- To state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

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 that 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 I do not express an audit opinion on whether the accounts present a "true and fair view".

**INDEPENDENT EXAMINER'S REPORT**

In connection with any examination, no matter has come to my attention:

1) Which gives reasonable cause to believe that in any material respect trustees have not met the requirements to ensure that:

- proper accounting records are kept(in according with section 41 of the Act), and
- Accounts are prepared which agree with the accounting records and comply with the accounting requirement of the ACT, or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr I ullah  
Khan accountants Liverpool  
76/78, smithdown road  
Liverpool  
L7 4JQ  
Independent examiner  
13 August 2021

**PAKISTAN ASSOCIATION - LIVERPOOL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2021**

	Note	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Fund 2021</u>	<u>Total Fund 2020</u>
<b>INCOMING RESOURCES</b>	2	66,213	-	66,213	30,619
<b>TOTAL INCOMING RESOURCES</b>		<u>66,213</u>	<u>-</u>	<u>66,213</u>	<u>30,619</u>
<b>RESOURCES EXPENSES</b>					
Cost of Furtherance of Charity Objectives & management of Charity	3	29,232	10,000	39,232	37,857
Depreciation	4	-	-	-	-
<b>TOTAL RESOURCES EXPENSED</b>		<u>29,232</u>	<u>10,000</u>	<u>39,232</u>	<u>37,857</u>
<b>MOVEMENTS</b>		36,981	(10,000)	26,981	(7,238)
<b>TOTAL FUNDS B/FORWARD</b>		20,531	29,186	49,717	56,955
<b>TOTAL FUNDS C/FORWARD</b>		<u>57,512</u>	<u>19,186</u>	<u>76,698</u>	<u>49,717</u>

Statement of financial activities includes all gains and losses in the year and therefore statement of total recognised gains and losses has not been prepared.

All of the above amounts relates to continuing activates

**PAKISTAN ASSOCIATION - LIVERPOOL**

**INCOME AND EXPENDITURE ACCOUNT**

**YEAR ENDED 31 MARCH 2021**

	Note	<u>2021</u>	<u>2020</u>
		£	£
<b>INCOME</b>	2	66,213	30,619
<b>TOTAL EXPENDITURE</b>	3-6	39,232	41,032
<b>OPERATING (DEFICIT) /SURPLUS</b>		<u>26,981</u>	<u>(10,413)</u>
<b>(DEFICIT)/ SURPLUS FOR THE YEAR</b>		<u>26,981</u>	<u>(10,413)</u>

The "INCOME AND EXPENDITURE ACCOUNT" includes all gains and losses in the year and therefore statement of total recognised gains and losses has not been prepared.

All of the above amounts relates to continuing activates

**PAKISTAN ASSOCIATION - LIVERPOOL**

**BALANCE SHEET**

**YEAR ENDED 31 MARCH 2021**

	<b>Notes</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
<b>Fixed assets</b>		<b>£</b>	<b>£</b>
Tangible assets	6	26,173	29,018
 <b>Current assets</b>			
Prepayments			
Wages control			
Cash at bank & in hand		<u>41,525</u>	<u>2,451</u>
		41,525	2,451
 <b>Creditors: amounts falling due within one year</b>	7	10,184	936
 <b>Net current assets</b>		<u>31,341</u>	<u>1,515</u>
 <b>Total Net assets</b>		<u>57,514</u>	<u>30,533</u>
 <b>Funds</b>			
<b>Funds B/Forward</b>		30,533	40,946
<b>Operating (Deficit)/Surplus</b>		26,981	(10,413)
		<u>57,514</u>	<u>30,533</u>

.....  
Mr Sarfaraz Ali ( President)

Approved by the board on 13/08/2021

# PAKISTAN ASSOCIATION - LIVERPOOL

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2021

#### 1 ACCOUNTING POLICIES

##### ***Basis of preparation***

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), applicable accounting standards and the Companies Act 2006.

##### ***Tangible Fixed Assets***

All fixed assets are initially recorded at cost  
Depreciation on reducing balance

##### ***Incoming Resources***

Donations and Grants

Income from donation and grants, including capital grants, is included in incoming resources when these are receivable.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

##### ***Resources Expended***

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories on the basis of an estimate of the proportion of the time spent on those activities.

##### **Taxation**

No liability to UK corporation tax arise on ordinary activities for the year Ending 31 march 2021

#### 2 VOLUNTART INCOME

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Fund</u> <u>2021</u>	<u>Total Fund</u> <u>2020</u>
<b>Grants Receivable</b>				
Liverpool City council	-	-	38,596	495
NHS Liverpool CGS	-	-	-	-
Rathbone investment managemer	-	-	-	-
John Moores Foundation	-	-	-	-
Other Grants/Covid-19	-	-	10,000	-
Human Relief Fund	-	-	-	-
LMS Mosque	-	-	-	-
Hall Hire	-	-	6,157	30,124
Other Income	-	-	11,460	-
	<u>-</u>	<u>-</u>	<u>66,213</u>	<u>30,619</u>

## PAKISTAN ASSOCIATION - LIVERPOOL

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

#### 3 Cost of Furtherance of Charity Objectives & management

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Fund</u>	<u>Total Fund</u>
	<u>Funds</u>	<u>Funds</u>	<u>2021</u>	<u>2020</u>
	£	£	£	£
Staff Wages & Teachers salaries	3,531		3,531	23,205
Functions	3,000		3,000	3,875
Coach trips	100		100	570
Ground Rent				4,200
Rates & water	1,736		1,736	2,887
Insurance	1,098		1,098	1,050
Heat & Light	3,608		3,608	4,310
Repairs & maintenance	560		560	450
Telephone	558		558	439
TV licence	304		304	282
Refreshments	2,000		2,000	700
Legal and professional fees	979		979	120
Accountancy	500		500	500
Cleaning and laundry	220		220	
Travelling expenses	-		-	300
General Expenses	5,888		5,888	5,662
Depreciation	2,845		2,845	3,546
XBM Ltd	760		760	-
BG Buisness	1,545		1,545	-
Other Expenses		10,000	10,000	
	<u>29,232</u>	<u>10,000</u>	<u>39,232</u>	<u>52,096</u>

#### 4 EXCEPTIONAL COSTS OF CHARITABLE ACTIVITIES

During the period no exceptional cost incurred.

PAKISTAN ASSOCIATION - LIVERPOOL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

5 STAFF COSTS AND EMOLUMENTS	2021	2020
	£	£
<b>Total Staff costs were as follows:</b>		
Wages & salaries	3,531	23,205
	<u>3,531</u>	<u>23,205</u>

**Particulars of employees:**

The number of employee during the year calculated on the basis of full-time equivalents was as follows:

2021	2020
2	2

**6 TANGIBLE FIXED ASSETS**

	Library Books £	Equipment £	Computer Equipment £	Total £
<b>Cost</b>				
At 1 April 2020	1,148	75,453	4,374	80,975
Additions	-	-	-	-
At 31 MARCH 2021	<u>1,148</u>	<u>75,453</u>	<u>4,374</u>	<u>80,975</u>
<b>Depreciation</b>				
At 1 April 2020	-	48,311	3,646	51,957
Charge for the year	-	2,714	131	2,845
At 31 MARCH 2021	<u>-</u>	<u>51,025</u>	<u>3,777</u>	<u>54,802</u>
<b>Net Book Value</b>				
At 31 MARCH 2021	<u>1,148</u>	<u>24,428</u>	<u>597</u>	<u>26,173</u>
At 31 MARCH 2020	<u>1,148</u>	<u>27,142</u>	<u>728</u>	<u>29,018</u>

**PAKISTAN ASSOCIATION - LIVERPOOL**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2021**

	<b>2021</b>		<b>2020</b>
	<b>£</b>		<b>£</b>
<b>7 Creditors: Amount falling due within one year</b>			
PAYE			936
Loan Account	10,184		
Accruals			
	<u>10,184</u>		<u>936</u>
<b>8 Restricted income Fund</b>	Balance as at 01-Apr-20 £ 29,186	Incoming Resources £ -	Balance at 31-Mar-21 £ 19,186
<b>9 Unrestricted income fund</b>	Balance as at 01-Apr-20 £ 20,531	Incoming Resources £ -	Balance at 31-Mar-21 £ 57,512