

**PAKISTAN ASSOCIATION - LIVERPOOL**

**FINANCIAL STATEMENTS**

**31 March 2025**

**CHARITY NUMBER 1092489**

**PAKISTAN ASSOCIATION - LIVERPOOL**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

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## **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)

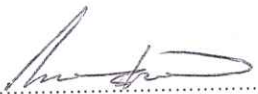
#### YEAR ENDED 31 MARCH 2025

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

  
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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>		<u>86,281</u>	<u>22,753</u>	<u>109,034</u>	<u>82,781</u>
<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

#### Grants Receivable

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Fund 2025</u>	<u>Total Fund 2024</u>
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

Total Staff costs were as follows:

Volunteer and sub contract cost

2025	2024
£	£
18,222	20,576
<u>18,222</u>	<u>20,576</u>

### 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	<u>1,148</u>	<u>100,120</u>	<u>9,678</u>	<u>110,946</u>
<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	<u>-</u>	<u>64,517</u>	<u>5,059</u>	<u>69,576</u>
<b>Net Book Value</b>				
At 31 MARCH 2025	<u>1,148</u>	<u>35,602</u>	<u>-</u>	<u>41,369</u>
At 31 MARCH 2024	<u>1,148</u>	<u>39,558</u>	<u>329</u>	<u>41,035</u>

PAKISTAN ASSOCIATION - LIVERPOOL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

**7 Creditors: Amount falling due within one year**

	2025 £	2024 £
PAYE	2,769	1,465
Loan Account	-	-
Accruals	500	500
	<u>3,269</u>	<u>1,965</u>

**8 Restricted income Fund**

Balance as at 01-Apr-24 £	Incoming Resources £	Balance at 31-Mar-25 £
22,753	68,290	56,543

**9 Unrestricted income fund**

Balance as at 01-Apr-24 £	Incoming Resources £	Balance at 31-Mar-25 £
86,281	56,450	92,114

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

	2025		2024
	£		£
7 Creditors: Amount falling due within one year			
PAYE	-		-
Loan Account	-		-
Accruals	-		-
	<u>          </u>		<u>          </u>
	<u>          </u>		<u>          </u>
8 Restricted income Fund	Balance as at 01-Apr-24	Incoming Resources	Balance at 31-Mar-25
	£	£	£
	22,753	68,290	56,543
9 Unrestricted income fund	Balance as at 01-Apr-24	Incoming Resources	Balance at 31-Mar-25
	£	£	£
	86,281	56,450	92,114