

**REGISTERED COMPANY NUMBER: 04812799 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1104329**



**PAKISTAN YOUTH AND COMMUNITY ASSOCIATION**  
**(A COMPANY LIMITED BY GUARANTEE)**

**REPORT AND FINANCIAL STATEMENTS**

**31<sup>st</sup> MARCH 2023**

MSA Accountancy & Business Advisors  
Business Box  
3 Oswin Road  
Leicester  
Leicestershire  
LE3 1HR

**Pakistan Youth and Community Association**

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**for the Year Ended 31 March 2023**

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# **Pakistan Youth and Community Association**

## **Trustees' Report** **for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **REGISTERED NAME & NUMBER**

Registered charity name	Pakistan Youth and Community Association
Charity registration number	1104329
Company registration number	4812799

### **ADDRESS**

Registered office	Pakistan Centre 58 Earl Howe Street Leicester LE2 0DF
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### **DIRECTORS and TRUSTEES**

Pakistan Youth and Community Association have a board of directors; its members are directors for the purpose of company law and trustees for the purposes of charity law.

The following were Directors and Trustees during the year ended 31 March 2023

<b>Chairperson</b>	Mr Mohammed Afzaal
<b>Vice-Chair</b>	Mr Rafique Ahmed Jalees
<b>Charity Secretary</b>	Mr Syed Tansir Asghar Bukhari (resigned 28/06/2022)
<b>Additional Secretary</b>	Mrs Aisha Ali
<b>Treasurer</b>	Mr Abdul Waheed Bajwa
<b>Women's Officer</b>	Miss Abeda Adam
<b>Youth Officer</b>	Mr Mohammed Ayub
<b>Welfare Officer</b>	Mr Jamil Akhter
<b>Board of Directors Members</b>	Mr Mohammed Hafeez Mr Morawat Hussain
<b>Company Secretary</b>	Mr Ghulam Mustafa Malik

# **Pakistan Youth and Community Association**

## **Trustees' Report** **for the Year Ended 31 March 2023**

### **AGENTS and ADVISORS**

#### **Independent examiner**

MSA Accountancy & Business Advisors  
Business Box, 3 Oswin Road  
Leicester  
LE3 1HR

#### **Solicitors**

SKR Legal Solicitors  
131A Evington Road  
Leicester  
LE2 1QJ

#### **Bankers**

Barclays Bank Plc  
68 Evington Road  
Leicester  
LE2 1HJ

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 26 June 2003 and registered as a charity on 14 June 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### **Organisational structure**

Pakistan Youth and Community Association have a board of directors of 10 members who are directors for the purpose of company law and trustees and board members for the purposes of charity law.

The charity is organised so that the trustees meet regularly to manage its affairs. The board members are responsible for the strategic direction and policy of the Association. The board work as a team with a scheme designated in place to ensure the charity delivers and maintains the services specified.

There is one part time chief executive, who both manages the day to day administration of the charity, and organises fund-raising initiatives. The remaining staff are employed at the centre to carry out various activities of the charity and also assist with fund raising activities.

The charity has a significant number of volunteers who are supported and supervised by the relevant service manager. An annual review of their work is also carried out.

#### **Recruitment and appointment of new trustees**

The directors of the company are also charity trustees and board members for the purposes of charity law and are known as members of the Board of Directors under the company's Articles.

All members have to be re-elected every three years at the Annual General Meeting.

New members of the Board must be members of the charity with due consideration taken by existing members of their suitability before being elected.

#### **Trustees/Directors Induction and training**

Trustees and board members are recruited locally and appointed at the Annual General Meeting.

As all of the trustees and board members must be members of the charity, they are familiar with the practical work of the charity and its objectives. Each potential trustee/board member is invited to attend a board meeting as an observer. They are then given an induction pack that includes details on:

Role description

Annual Report & Accounts

Guide to Services

List of forthcoming meetings

Policies and Procedures

Declaration of Commitment

Code of Practice

Introduction of Board Members

History of PYCA

Business Plan Insurance Coverage

Organisational Chart

Declaration of Commitment

# **Pakistan Youth and Community Association**

## **Trustees' Report** **for the Year Ended 31 March 2023**

### **What the Trustees Do**

In addition to attending quarterly Board meetings to undertake the governance of the organisation, individual trustees during the past year have:

- Represented PYCA on various committees, at conferences and group meetings
- Chaired selection panels & interviews
- Signed cheques & legal documents
- Overseen the preparation of Trustees' Annual Report
- Supported & overseen fundraising activities

### **Risk Management**

The board of directors is aware of the significant risks to the future funding of the Charity and review the situation at every board meeting. Appropriate plans to deal with this are in place and are continually monitored. Procedures are also in place to monitor the health and safety of all of the Charity's staff members and visitors to the centre.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

"To assist members of the Pakistani and other minority ethnic individuals to develop themselves, in order to participate in mainstream society."

#### **Summary of objectives and activities**

The objectives of the organisation, as set out in its governing document are:

a) To promote the benefit of the Pakistani and the greater community living in Leicester and Leicestershire and neighbourhood (hereinafter referred to as the area of benefit), without distinction of sex or sexual orientation, age or political or religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to:

- Provide for education, leisure and cultural needs within the community in the interest of social welfare
- with the object of improving conditions of life;
- Provide for educational and training needs;  
Offer social, recreational and cultural programmes for the community groups and individuals, offering
- support, advice and leisure activities;
- Assess and assist individuals to fulfil needs and offer support and advice;  
Advocate for the needs of the Pakistani community in Leicester to statutory, voluntary, independent and commercial sectors and to represent the Pakistani community as appropriate;

b) To reduce poverty and deprivation

c) To advance religion

# **Pakistan Youth and Community Association**

## **Trustees' Report** **for the Year Ended 31 March 2023**

### **OBJECTIVES AND ACTIVITIES**

#### **How our activities deliver Public benefit**

The main areas of our charitable activity and how we deliver public benefit are through the provision of direct services, information and signposting and raising the profile of Pakistani and other BAME communities living in Leicester and surrounding areas, their issues and concerns.

Our direct services aimed at providing support to individuals to develop themselves, in order to participate in mainstream society.

Pakistan Youth & Community Association (PYCA) runs various projects offering Education & Training, Information, Advice & Guidance (IAG), Covid 19 Community Support Programme and Social & Cultural events, information & signposting schemes.

The board of directors have considered the general guidance on public benefit issued by the Charity Commission and has taken due regard to that guidance. The board consider that they are satisfied that the charity's activities do provide a wide public social benefit.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

We provide Educational, cultural, social, advice and support services in an environment tailored to specific cultural and religious needs of our community and where young people and women feel confident, comfortable and are encouraged to become lifelong learners.

While offering much-needed services to the local community, PYCA has successfully furthered community cohesion through its inclusive approach towards members of all cultures and backgrounds.

In order to respond to new and emerging needs identified amongst service users within our local community, PYCA (as an active member of consortium) has successfully delivered its **Positive Communities Programme**, which was funded by the UK Community Renewal Fund.

Through this programme PYCA delivered a comprehensive support package to key target groups. In September this year the programme was completed with substantial over achievement of its set outputs and outcomes.

Other programmes delivered this year includes:

- Adult Education Budget (AEB) Training Programme (ENABLE Contract)
- English for Integration Fund Programme - EFIF (LCC Contract)
- PYCA Learning Programme (A range of accredited as well as non-accredited courses)

To deliver accredited qualifications, the charity is a registered centre with Oxford Cambridge RSA (OCR), National Open College Network (NOCN), Highfield Qualifications and Future Awards & Qualifications.

When necessary, the organisation also offers women-only sessions

# **Pakistan Youth and Community Association**

## **Trustees' Report** **for the Year Ended 31 March 2023**

### **FINANCIAL REVIEW**

#### **Financial position**

As a result of the increase in overall incoming resources, the charity reported a surplus of £16,138.

#### **Principal funding sources**

The charity is a project based organisation and its income depends on a number of successful grant applications and the number of projects running during the financial year.

The main funding sources are:

- Positive Communities Programme (UK Community Renewal Fund)
- Adult Education Budget (AEB) Training Programme (ENABLE Contract)
- English for Integration Fund Programme - EFIF (LAEC Contract)
- Multiply (LAEC contract)
- PYCA's Community Learning Programme

The charity continues to seek additional funding to keep on offering its much needed support to the local community.

#### **Investment policy**

The board have kept reserve funds in interest bearing bank accounts.

#### **Reserves policy**

The Board of Directors have examined the charity's requirements for reserves in light of the main risks to the organisation.

The Board will continue to monitor the levels of all reserves and reviews will be made on a regular basis using, where available, the latest budget information.

#### **Going concern**

The Board of Directors believe that the measures it has taken during the year will ensure that the charity will continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing these financial statements. Measures being undertaken include:

- Increased provision of services directly delivered by the charity so as to raise further income; and
- Continuously seeking alternative funding sources

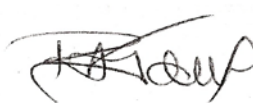
#### **PLANS FOR FUTURE PERIODS**

The charity plans continuing the activities outlined above, in the ensuing years to obtaining satisfactory funding arrangements.

Approved by order of the board of trustees on 21st December 2023 and signed on its behalf by:



.....  
Mr M Afzaal - Chairperson



.....  
Mr Rafique A Jalees - Vice Chair

## **Independent Examiner's Report to the Trustees of Pakistan Youth and Community Association**

### **Independent examiner's report to the trustees of Pakistan Youth and Community Association ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Muhammad Shabbir Aslam CPA

MSA Accountancy & Business Advisors  
Business Box  
3 Oswin Road  
Leicester  
Leicestershire  
LE3 1HR

21 December 2023



**Pakistan Youth and Community Association**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	4,762	43,294	48,056	32,008
Other trading activities	3	61,106	-	61,106	37,992
Investment income	4	69	-	69	-
Other income		-	-	-	15,820
<b>Total</b>		<u>65,937</u>	<u>43,294</u>	<u>109,231</u>	<u>85,820</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	2,583	3,657	6,240	5,456
<b>Charitable activities</b>	6				
Community Learning & Activities Resource		38,098	-	38,098	44,912
The National Lottery Community Fund (Covid-19 Community Support Programme)		-	4,171	4,171	4,048
Positive Communities Programme		-	39,822	39,822	18,812
Other		4,762	-	4,762	4,762
<b>Total</b>		<u>45,443</u>	<u>47,650</u>	<u>93,093</u>	<u>77,990</u>
<b>NET INCOME/(EXPENDITURE)</b>		20,494	(4,356)	16,138	7,830
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		17,833	242,981	260,814	252,984
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>38,327</u>	<u>238,625</u>	<u>276,952</u>	<u>260,814</u>

The notes form part of these financial statements

**Pakistan Youth and Community Association**

**Statement of Financial Position**  
**31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	-	235,000	235,000	239,170
<b>CURRENT ASSETS</b>					
Debtors	13	4,956	-	4,956	20,996
Cash at bank and in hand		<u>43,705</u>	<u>4,205</u>	<u>47,910</u>	<u>10,358</u>
		48,661	4,205	52,866	31,354
<b>CREDITORS</b>					
Amounts falling due within one year	14	<u>(10,334)</u>	<u>(580)</u>	<u>(10,914)</u>	<u>(9,710)</u>
<b>NET CURRENT ASSETS</b>		<u>38,327</u>	<u>3,625</u>	<u>41,952</u>	<u>21,644</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>38,327</u>	<u>238,625</u>	<u>276,952</u>	<u>260,814</u>
<b>NET ASSETS</b>		<u>38,327</u>	<u>238,625</u>	<u>276,952</u>	<u>260,814</u>
<b>FUNDS</b>	15				
Unrestricted funds				38,327	17,833
Restricted funds				<u>238,625</u>	<u>242,981</u>
<b>TOTAL FUNDS</b>				<u>276,952</u>	<u>260,814</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Pakistan Youth and Community Association**

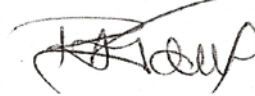
**Statement of Financial Position - continued**  
**31 March 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 December 2023 and were signed on its behalf by:



.....  
Mr M Afzaal - Chairperson



.....  
Mr Rafique A Jalees - Vice Chair

# **Pakistan Youth and Community Association**

## **Notes to the Financial Statements** **for the Year Ended 31 March 2023**

### **1. ACCOUNTING POLICIES**

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Donations**

Donations are accounted for in the period of receipt and is analysed between restricted funds and unrestricted funds. Donations received for the general purpose of the charity are included as unrestricted funds. Donations for activities restricted by the wishes of the donors are taken to restricted funds.

#### **Grants**

Grant income represents amounts received and receivable from various funders. This income may be subject to clawback in the event that in the opinion of funders, grant monies are used for purposes that are not grant aided.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Fixtures and fittings	- 33% on cost

Freehold property is not depreciated as the Trustees are of the opinion that the property has very long useful life and the depreciation charge will therefore be immaterial.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Fund accounting**

The funds of The Association have been segregated as follows:

**Pakistan Youth and Community Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Restricted funds consist of grants and donations, for which the grant making body or the donor has specified the purpose for which the resources can be utilised. Outgoing resources on restricted funds reflect the appropriate expenditure that has been charged to those funds.

Restricted funds are disclosed by activities in the notes to the financial statements.

Unrestricted funds consist of all other income that has not been restricted. They are expendable at the discretion of the Trustees in furtherance of the objects of The Association.

Transfers are made between funds where there is a release of restricted funds to unrestricted funds or charges are made between funds.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Going concern**

The organisation's activities are financed to a large extent from funding by various funding bodies. This support is expected to continue into the foreseeable future and as a result the accounts have been prepared on a going concern basis.

**2. DONATIONS AND LEGACIES**

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Grants	-	43,294	43,294	27,246
Rates relief	<u>4,762</u>	<u>-</u>	<u>4,762</u>	<u>4,762</u>
	<u>4,762</u>	<u>43,294</u>	<u>48,056</u>	<u>32,008</u>

Grants received, included in the above, are as follows:

	31/3/23 £	31/3/22 £
HMRC (Furlough Grant)	-	8,271
Positive Communities Programme	<u>43,294</u>	<u>18,975</u>
	<u>43,294</u>	<u>27,246</u>

**Pakistan Youth and Community Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**3. OTHER TRADING ACTIVITIES**

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Other income	39,967	-	39,967	24,615
Room Hire	1,200	-	1,200	-
PYCA Learning Programme	<u>19,939</u>	<u>-</u>	<u>19,939</u>	<u>13,377</u>
	<u>61,106</u>	<u>-</u>	<u>61,106</u>	<u>37,992</u>

Other income includes the following:

	31/3/23 £	31/3/22 £
ENABLE Programme (AEB Contract)	24,218	14,111
EFIF Programme (LCC Contract)	6,749	10,504
LAEC Programme (LCC Contract)	<u>9,000</u>	<u>-</u>
	<u>39,967</u>	<u>24,615</u>

**4. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Interest receivable	<u>69</u>	<u>-</u>	<u>69</u>	<u>-</u>

**5. RAISING FUNDS**

**Other trading activities**

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Accreditation and other fees	<u>2,583</u>	<u>3,657</u>	<u>6,240</u>	<u>5,456</u>

**Pakistan Youth and Community Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Community Learning & Activities Resource	36,170	1,928	38,098
The National Lottery Community Fund (Covid-19)	-	4,171	4,171
Community Support Programme			
Positive Communities Programme	<u>38,115</u>	<u>1,707</u>	<u>39,822</u>
	<u>74,285</u>	<u>7,806</u>	<u>82,091</u>

**7. SUPPORT COSTS**

	Other £
Community Learning & Activities Resource	1,928
The National Lottery Community Fund (Covid-19 Community Support Programme)	4,171
Positive Communities Programme	<u>1,707</u>
	<u>7,806</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23 £	31.3.22 £
Depreciation - owned assets	<u>4,170</u>	<u>4,049</u>

**Pakistan Youth and Community Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

Trustees received no remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2011.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**10. STAFF COSTS**

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

	31.3.23	31.3.22
Administration	6	4
Management	<u>1</u>	<u>1</u>
	<u>7</u>	<u>5</u>

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

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	13,033	18,975	32,008
Other trading activities	37,990	2	37,992
Other income	<u>15,820</u>	<u>-</u>	<u>15,820</u>
<b>Total</b>	<u>66,843</u>	<u>18,977</u>	<u>85,820</u>
<b>EXPENDITURE ON</b>			
Raising funds	5,456	-	5,456
<b>Charitable activities</b>			
Community Learning & Activities Resource	44,912	-	44,912
The National Lottery Community Fund (Covid-19 Community Support Programme)	-	4,048	4,048
Positive Communities Programme	-	18,812	18,812



**Pakistan Youth and Community Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
Other	<u>4,762</u>	<u>-</u>	<u>4,762</u>
<b>Total</b>	<u>55,130</u>	<u>22,860</u>	<u>77,990</u>
<b>NET INCOME/(EXPENDITURE)</b>	11,713	(3,883)	7,830
Transfers between funds	<u>15,539</u>	<u>(15,539)</u>	<u>-</u>
<b>Net movement in funds</b>	27,252	(19,422)	7,830
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>(9,419)</u>	<u>262,403</u>	<u>252,984</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>17,833</u>	<u>242,981</u>	<u>260,814</u>

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2022 and 31 March 2023	<u>235,000</u>	<u>109,318</u>	<u>344,318</u>
<b>DEPRECIATION</b>			
At 1 April 2022	-	105,148	105,148
Charge for year	<u>-</u>	<u>4,170</u>	<u>4,170</u>
At 31 March 2023	<u>-</u>	<u>109,318</u>	<u>109,318</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>235,000</u>	<u>-</u>	<u>235,000</u>
At 31 March 2022	<u>235,000</u>	<u>4,170</u>	<u>239,170</u>

**Pakistan Youth and Community Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

<b>13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.3.23</b>	<b>31.3.22</b>
	£	£
Prepayments and accrued income	<u>4,956</u>	<u>20,996</u>
<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.3.23</b>	<b>31.3.22</b>
	£	£
Social security and other taxes	1,141	1,570
Other creditors	1,400	2,000
Pension control account	100	-
Wages control account	5,073	-
Accruals and deferred income	1,200	4,140
Community Finance	<u>2,000</u>	<u>2,000</u>
	<u>10,914</u>	<u>9,710</u>

Included in creditors is a balance of £2,000 (2022: £2,000) in the form of Community Loan received last year to assist the Charity with its cash flow. This amount will be repaid as and when the charity has the funds to do so and no interest will be charged on this loan. There are no fixed repayment terms.

**Pakistan Youth and Community Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**15. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	7,513	1,279	8,792
Community Learning and Activities Resource	10,320	19,215	29,535
	<hr/>	<hr/>	<hr/>
	17,833	20,494	38,327
<b>Restricted funds</b>			
Pakistan Information Advice and Guidance	2,596	-	2,596
The National Lottery Community Fund	4,171	(4,171)	-
Fixed asset fund	235,000	-	235,000
PYCA Relief Fund	1,049	-	1,049
Positive Communities Programme	<hr/> 165	<hr/> (185)	<hr/> (20)
	<hr/> 242,981	<hr/> (4,356)	<hr/> 238,625
<b>TOTAL FUNDS</b>	<hr/> <u>260,814</u>	<hr/> <u>16,138</u>	<hr/> <u>276,952</u>

**Pakistan Youth and Community Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,279	-	1,279
Community Learning and Activities Resource	64,658	(45,443)	19,215
	<hr/>	<hr/>	<hr/>
	65,937	(45,443)	20,494
<b>Restricted funds</b>			
The National Lottery Community Fund	-	(4,171)	(4,171)
Positive Communities Programme	43,294	(43,479)	(185)
	<hr/>	<hr/>	<hr/>
	43,294	(47,650)	(4,356)
<b>TOTAL FUNDS</b>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	109,231	(93,093)	16,138

**Pakistan Youth and Community Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	(14,250)	10,757	11,006	7,513
Community Learning and Activities Resource	4,831	956	4,533	10,320
	<u>(9,419)</u>	<u>11,713</u>	<u>15,539</u>	<u>17,833</u>
<b>Restricted funds</b>				
Pakistan Information Advice and Guidance	2,596	-	-	2,596
The National Lottery Community Fund Fixed asset fund	4,048	(4,048)	4,171	4,171
	<u>243,219</u>	<u>-</u>	<u>(8,219)</u>	<u>235,000</u>
PYCA Relief Fund	1,049	-	-	1,049
PYCA's Social Engagement Programme	6,958	-	(6,958)	-
Community Learning and Activities Resource	4,533	-	(4,533)	-
Positive Communities Programme	<u>-</u>	<u>165</u>	<u>-</u>	<u>165</u>
	<u>262,403</u>	<u>(3,883)</u>	<u>(15,539)</u>	<u>242,981</u>
<b>TOTAL FUNDS</b>	<u>252,984</u>	<u>7,830</u>	<u>-</u>	<u>260,814</u>

**Pakistan Youth and Community Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	15,820	(5,063)	10,757
Community Learning and Activities Resource	51,023	(50,067)	956
	<hr/>	<hr/>	<hr/>
	66,843	(55,130)	11,713
<b>Restricted funds</b>			
The National Lottery Community Fund	-	(4,048)	(4,048)
Positive Communities Programme	18,977	(18,812)	165
	<hr/>	<hr/>	<hr/>
	18,977	(22,860)	(3,883)
<b>TOTAL FUNDS</b>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	85,820	(77,990)	7,830

**Pakistan Youth and Community Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	(14,250)	12,036	11,006	8,792
Community Learning and Activities Resource	4,831	20,171	4,533	29,535
	<u>(9,419)</u>	<u>32,207</u>	<u>15,539</u>	<u>38,327</u>
<b>Restricted funds</b>				
Pakistan Information Advice and Guidance	2,596	-	-	2,596
The National Lottery Community Fund	4,048	(8,219)	4,171	-
Fixed asset fund	243,219	-	(8,219)	235,000
PYCA Relief Fund	1,049	-	-	1,049
PYCA's Social Engagement Programme	6,958	-	(6,958)	-
Community Learning and Activities Resource	4,533	-	(4,533)	-
Positive Communities Programme	<u>-</u>	<u>(20)</u>	<u>-</u>	<u>(20)</u>
	<u>262,403</u>	<u>(8,239)</u>	<u>(15,539)</u>	<u>238,625</u>
<b>TOTAL FUNDS</b>	<u>252,984</u>	<u>23,968</u>	<u>-</u>	<u>276,952</u>

**Pakistan Youth and Community Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	17,099	(5,063)	12,036
Community Learning and Activities Resource	115,681	(95,510)	20,171
	<hr/>	<hr/>	<hr/>
	132,780	(100,573)	32,207
<b>Restricted funds</b>			
The National Lottery Community Fund	-	(8,219)	(8,219)
Positive Communities Programme	62,271	(62,291)	(20)
	<hr/>	<hr/>	<hr/>
	62,271	(70,510)	(8,239)
<b>TOTAL FUNDS</b>	<hr/> <u>195,051</u>	<hr/> <u>(171,083)</u>	<hr/> <u>23,968</u>

PYCA Relief Fund relates to balance left from donations collected and expended during 2011 in aid for Pakistan flood victims.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.



**Pakistan Youth and Community Association**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Grants	-	43,294	43,294	27,246
Rates relief	<u>4,762</u>	<u>-</u>	<u>4,762</u>	<u>4,762</u>
	4,762	43,294	48,056	32,008
<b>Other trading activities</b>				
Other income	39,967	-	39,967	24,615
Room Hire	1,200	-	1,200	-
PYCA Learning Programme	<u>19,939</u>	<u>-</u>	<u>19,939</u>	<u>13,377</u>
	61,106	-	61,106	37,992
<b>Investment income</b>				
Interest receivable	69	-	69	-
<b>Other income</b>				
Insurance claim	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,820</u>
<b>Total incoming resources</b>	65,937	43,294	109,231	85,820
<b>EXPENDITURE</b>				
<b>Other trading activities</b>				
Accreditation fees	2,583	3,657	6,240	5,456
<b>Charitable activities</b>				
Wages	32,579	35,350	67,929	48,881
Pensions	844	801	1,645	1,604
Rates and water	344	208	552	359
Insurance	794	696	1,490	2,413
Light and heat	876	750	1,626	522
Equipment expensed	129	-	129	822
Repairs and maintenance	467	310	777	5,403
Training	-	-	-	276
Printing and publicity	-	-	-	800
Activities and events	68	-	68	98
Canteen and cleaning	<u>69</u>	<u>-</u>	<u>69</u>	<u>73</u>
	36,170	38,115	74,285	61,251

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**Pakistan Youth and Community Association**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>Charitable activities</b>				
<b>Other</b>				
Rates	4,762	-	4,762	4,762
<b>Support costs</b>				
<b>Other</b>				
Telephone	856	821	1,677	2,249
Postage and stationery	193	136	329	184
Accountancy fees	620	580	1,200	(540)
Legal and professional fees	234	-	234	48
Travel and subsistence	25	170	195	465
TV license fees	-	-	-	67
Fixtures and fittings	-	4,171	4,171	4,048
	<u>1,928</u>	<u>5,878</u>	<u>7,806</u>	<u>6,521</u>
Total resources expended	<u>45,443</u>	<u>47,650</u>	<u>93,093</u>	<u>77,990</u>
<b>Net income</b>	<u>20,494</u>	<u>(4,356)</u>	<u>16,138</u>	<u>7,830</u>

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