

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



PAKISTAN YOUTH AND COMMUNITY ASSOCIATION

REPORT AND FINANCIAL STATEMENTS

31st MARCH 2024

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 2024

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Pakistan Youth and Community Association

Trustees' Report **for the Year Ended 31 March 2024**

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 2024. 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 2024

Chairperson	Mr Mohammed Afzaal
Vice-Chair	Mr Rafique Ahmed Jalees
Charity Secretary	Mrs Aisha Ali
Additional Secretary	Miss Zahra Zaheer
Treasurer	Mr Abdul Waheed Bajwa
Women's Officer	Miss Abeda Adam
Youth Officer	Mr Mohammed Ayub
Welfare Officer	Mr Jamil Akhter
Board of Directors Members	Mr Mohammed Hafeez
Company Secretary	Mr Ghulam Mustafa Malik

Pakistan Youth and Community Association

Trustees' Report **for the Year Ended 31 March 2024**

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 comprising 9 members who serve as directors for the purpose of company law and trustees and board members for the purposes of charity law. The trustees meet regularly to manage the charity's affairs and are responsible for its strategic direction and policy. The board work as a team with a scheme designated in place to ensure the charity delivers and maintains the services specified.

The charity employs 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 and assist with fund raising.

The charity also benefits from a significant number of volunteers who are supported and supervised by relevant service manager, with annual reviews of their work.

Recruitment and appointment of new trustees

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.

Pakistan Youth and Community Association

Trustees' Report **for the Year Ended 31 March 2024**

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	Code of Practice
Annual Report & Accounts	Introduction of Board Members
Guide to Services	History of PYCA
List of forthcoming meetings	Business Plan Insurance Coverage
Policies and Procedures	Organisational Chart
Declaration of Commitment	Declaration of Commitment

What the Trustees Do

In addition to attending quarterly Board meetings to oversee the charity's governance, individual trustees fulfil various crucial roles:

- **Strategic Planning:** Develop and review the charity's long-term strategy and objectives.
- **Financial Oversight:** Monitor the charity's financial health, approve budgets, and ensure proper financial controls are in place.
- **Legal Compliance:** Ensure the charity operates within its legal framework and meets all regulatory requirements.
- **Representation:** Represent PYCA at conferences, committee meetings, and other external events to promote the charity's mission.
- **Recruitment:** Chair selection panels and conduct interviews for key staff positions.
- **Operational Support:** Sign cheques and legal documents as required.
- **Reporting:** Oversee the preparation of the Trustees' Annual Report and other statutory documents.
- **Fundraising:** Support and oversee fundraising activities, including grant applications and community events.
- **Performance Monitoring:** Regularly review the charity's performance against its objectives and key performance indicators.
- **Risk Management:** Identify and manage potential risks to the charity's operations and reputation.
- **Policy Development:** Create and review organizational policies to ensure effective governance.

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.

Pakistan Youth and Community Association

Trustees' Report **for the Year Ended 31 March 2024**

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

How our activities deliver Public benefit

The charity delivers public benefit through 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. The services aim to support 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), Social & Cultural events, and information & signposting schemes.

The board of directors have considered the Charity Commission's guidance on public benefit and is satisfied that the charity's activities provide a wide public social benefit.

Pakistan Youth and Community Association

Trustees' Report **for the Year Ended 31 March 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

PYCA provides 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.

As an active member of the Positive Communities consortium, PYCA successfully completed the programme, exceeding our anticipated outputs and outcomes. The project concluded on 31st August 2022.

Building upon this success, PYCA is now participating in two additional consortiums to deliver distinct elements of the UK Government's Shared Prosperity Fund (UKSPF). The UKSPF Programme commenced in October 2023 and is scheduled to conclude in March 2025.

Positive Communities 2 Programme:

The Positive Communities 2 Programme aims to provide a comprehensive range of personalised support services for targeted groups. These services are designed to address barriers that prevent individuals from transitioning from economic inactivity to active participation in the labour market.

Everyday English:

The Everyday English Programme seeks to enhance the English language skills of Leicester residents. The anticipated learning outcomes for participants include:

- Improvement of basic English language skills and attainment of ESOL qualifications
- Boosting of confidence and increased independence.
- Access to one-on-one support for employment seeking.
- Provision of individualised support to remove barriers, raise awareness of existing services, and promote further learning, volunteering, and employment opportunities.

Other programmes delivered this year includes:

- Multiply (delivering Multiply and Functional Skills Maths course) contracted by Leicester Adult Education College funded by Department for Education (DfE).
- LIVITY Programme - (Contracted by ACC) to deliver sessions to support those caring for people living with cognitive impairment or mild dementia.
- 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.

FINANCIAL REVIEW

Financial position

As a result of the increase in overall incoming resources, the charity reported a surplus of £17,112.

Pakistan Youth and Community Association

Trustees' Report for the Year Ended 31 March 2024

FINANCIAL REVIEW

Principal funding sources

As a project-based organisation, its income depends on successful grant applications and the number of projects running during the financial year.

The main funding sources are:

- Positive Communities 2 Programme (UK Shared Prosperity Fund)
- Everyday English (ESOL) (UK Shared Prosperity Fund)
- Racial Equity Programme (Lloyds Bank Foundation)
- Multiply - sub contracted by LAEC, funded by DfE
- LIVITY Programme - subcontracted by ACCL
- Adult Education Budget (AEB) Training Programme (ENABLE 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 continues to monitor reserve levels and review them regularly.

Going concern

The Board of Directors believe that the measures taken during the year will ensure that charity's continued 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 to continue its current activities in the coming, subject to obtaining satisfactory funding arrangements.

Pakistan Youth and Community Association

Trustees' Report
for the Year Ended 31 March 2024

Approved by order of the board of trustees on 14 December 2024 and signed on its behalf by:



Mr M Afzaal - Trustee



Mr A W Bajwa - Trustee

**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 2024.

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

14 December 2024

Pakistan Youth and Community Association

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	33,012	14,400	47,412	48,056
Other trading activities	3	42,221	-	42,221	61,106
Investment income	4	<u>475</u>	<u>-</u>	<u>475</u>	<u>69</u>
Total		<u>75,708</u>	<u>14,400</u>	<u>90,108</u>	<u>109,231</u>
EXPENDITURE ON					
Raising funds	5	3,362	-	3,362	6,240
Charitable activities	6				
CLAR		50,221	-	50,221	38,098
Covid-19 CSP (TNLCF)		-	-	-	4,171
PC (CRF)		-	-	-	39,822
PC2 (UKSPF)		-	14,400	14,400	-
Other		<u>5,013</u>	<u>-</u>	<u>5,013</u>	<u>4,762</u>
Total		<u>58,596</u>	<u>14,400</u>	<u>72,996</u>	<u>93,093</u>
NET INCOME		17,112	-	17,112	16,138
Transfers between funds	14	<u>(20)</u>	<u>20</u>	<u>-</u>	<u>-</u>
Net movement in funds		17,092	20	17,112	16,138
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>38,327</u>	<u>238,625</u>	<u>276,952</u>	<u>260,814</u>
TOTAL FUNDS CARRIED FORWARD		<u>55,419</u>	<u>238,645</u>	<u>294,064</u>	<u>276,952</u>

The notes form part of these financial statements

Pakistan Youth and Community Association

Statement of Financial Position
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	11	-	235,000	235,000	235,000
CURRENT ASSETS					
Debtors	12	12,500	14,400	26,900	4,956
Cash at bank and in hand		<u>51,874</u>	<u>(10,755)</u>	<u>41,119</u>	<u>47,910</u>
		64,374	3,645	68,019	52,866
CREDITORS					
Amounts falling due within one year	13	(8,955)	-	(8,955)	(10,914)
NET CURRENT ASSETS		<u>55,419</u>	<u>3,645</u>	<u>59,064</u>	<u>41,952</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>55,419</u>	<u>238,645</u>	<u>294,064</u>	<u>276,952</u>
NET ASSETS		<u>55,419</u>	<u>238,645</u>	<u>294,064</u>	<u>276,952</u>
FUNDS	14				
Unrestricted funds				55,419	38,327
Restricted funds				<u>238,645</u>	<u>238,625</u>
TOTAL FUNDS				<u>294,064</u>	<u>276,952</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 2024

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 14 December 2024 and were signed on its behalf by:



Mr M Afzaal - Trustee



Mr A W Bajwa - Trustee

The notes form part of these financial statements

Pakistan Youth and Community Association

Notes to the Financial Statements **for the Year Ended 31 March 2024**

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.

Pakistan Youth and Community Association

Notes to the Financial Statements - continued **for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES - continued

Fund accounting

The funds of The Association have been segregated as follows:

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	31.3.24 Total funds	31.3.23 Total funds
	£	£	£	£
Grants	28,000	14,400	42,400	43,294
Rates relief	<u>5,012</u>	<u>-</u>	<u>5,012</u>	<u>4,762</u>
	<u>33,012</u>	<u>14,400</u>	<u>47,412</u>	<u>48,056</u>

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

	31/3/24 £	31/3/23 £
Positive Communities Programme	-	43,294
UK Shared Prosperity Fund	14,400	-
Racial Equity Programme (Lloyds Bank Foundation)	25,000	-
Everyday English (ESOL) (UK Shared Prosperity Fund)	<u>3,000</u>	<u>-</u>
	<u>42,400</u>	<u>43,294</u>

Pakistan Youth and Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Other income	28,999	-	28,999	39,967
Room Hire	210	-	210	1,200
PYCA Learning Programme	<u>13,012</u>	<u>-</u>	<u>13,012</u>	<u>19,939</u>
	<u>42,221</u>	<u>-</u>	<u>42,221</u>	<u>61,106</u>

Other income includes the following:

	31/3/24 £	31/3/23 £
ENABLE Programme (AEB Contract)	8,499	24,218
EFIF Programme (LCC Contract)	-	6,749
LAEC Programme (LCC Contract)	<u>20,500</u>	<u>9,000</u>
	<u>28,999</u>	<u>39,967</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Interest receivable	<u>475</u>	<u>-</u>	<u>475</u>	<u>69</u>

Pakistan Youth and Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

5. RAISING FUNDS

Other trading activities

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Accreditation and other fees	<u>3,362</u>	<u>-</u>	<u>3,362</u>	<u>6,240</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
CLAR	46,255	3,966	50,221
PC2 (UKSPF)	<u>14,401</u>	<u>-</u>	<u>14,401</u>
	<u>60,656</u>	<u>3,966</u>	<u>64,622</u>

7. SUPPORT COSTS

	Other £
CLAR	<u>3,966</u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.24 £	31.3.23 £
Depreciation - owned assets	<u>-</u>	<u>4,170</u>

Pakistan Youth and Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

9. TRUSTEES' REMUNERATION AND BENEFITS

Trustees received no remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

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 2024 nor for the year ended 31 March 2023.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,762	43,294	48,056
Other trading activities	61,106	-	61,106
Investment income	69	-	69
Total	65,937	43,294	109,231
 EXPENDITURE ON			
Raising funds	2,583	3,657	6,240
Charitable activities			
CLAR	38,098	-	38,098
Covid-19 CSP (TNLCF)	-	4,171	4,171
PC (CRF)	-	39,822	39,822
Other	4,762	-	4,762
Total	45,443	47,650	93,093
 NET INCOME/(EXPENDITURE)	20,494	(4,356)	16,138
 RECONCILIATION OF FUNDS			
Total funds brought forward	17,833	242,981	260,814

Pakistan Youth and Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>38,327</u>	<u>238,625</u>	<u>276,952</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>235,000</u>	<u>109,318</u>	<u>344,318</u>
DEPRECIATION			
At 1 April 2023 and 31 March 2024	<u>-</u>	<u>109,318</u>	<u>109,318</u>
NET BOOK VALUE			
At 31 March 2024	<u>235,000</u>	<u>-</u>	<u>235,000</u>
At 31 March 2023	<u>235,000</u>	<u>-</u>	<u>235,000</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Prepayments and accrued income	<u>26,900</u>	<u>4,956</u>

Pakistan Youth and Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Social security and other taxes	1,016	1,141
Other creditors	225	1,400
Pension control account	100	100
Wages control account	4,413	5,073
Accruals and deferred income	1,201	1,200
Community Finance	<u>2,000</u>	<u>2,000</u>
	<u>8,955</u>	<u>10,914</u>

Included in creditors is a balance of £2,000 (2023: £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.

14. MOVEMENT IN FUNDS

	At 1.4.23	Net	Transfers	At
	£	movement	between	31.3.24
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	8,792	684	(20)	9,456
CLAR	<u>29,535</u>	<u>16,428</u>	<u>-</u>	<u>45,963</u>
	38,327	17,112	(20)	55,419
Restricted funds				
PIAG	2,596	-	-	2,596
Fixed asset fund	235,000	-	-	235,000
PYCA Relief Fund	1,049	-	-	1,049
PC (CRF)	<u>(20)</u>	<u>-</u>	<u>20</u>	<u>-</u>
	<u>238,625</u>	<u>-</u>	<u>20</u>	<u>238,645</u>
TOTAL FUNDS	<u>276,952</u>	<u>17,112</u>	<u>-</u>	<u>294,064</u>

Pakistan Youth and Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	684	-	684
CLAR	<u>75,023</u>	<u>(58,595)</u>	<u>16,428</u>
	75,707	(58,595)	17,112
Restricted funds			
PC2 (UKSPF)	14,401	(14,401)	-
	<u>90,108</u>	<u>(72,996)</u>	<u>17,112</u>
TOTAL FUNDS			

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	7,513	1,279	8,792
CLAR	<u>10,320</u>	<u>19,215</u>	<u>29,535</u>
	17,833	20,494	38,327
Restricted funds			
PIAG	2,596	-	2,596
NLCF	4,171	(4,171)	-
Fixed asset fund	235,000	-	235,000
PYCA Relief Fund	1,049	-	1,049
PC (CRF)	<u>165</u>	<u>(185)</u>	<u>(20)</u>
	<u>242,981</u>	<u>(4,356)</u>	<u>238,625</u>
TOTAL FUNDS	<u>260,814</u>	<u>16,138</u>	<u>276,952</u>

Pakistan Youth and Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,279	-	1,279
CLAR	<u>64,658</u>	<u>(45,443)</u>	<u>19,215</u>
	65,937	(45,443)	20,494
Restricted funds			
NLCF	-	(4,171)	(4,171)
PC (CRF)	<u>43,294</u>	<u>(43,479)</u>	<u>(185)</u>
	<u>43,294</u>	<u>(47,650)</u>	<u>(4,356)</u>
TOTAL FUNDS	<u>109,231</u>	<u>(93,093)</u>	<u>16,138</u>

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	7,513	1,963	(20)	9,456
CLAR	<u>10,320</u>	<u>35,643</u>	<u>-</u>	<u>45,963</u>
	17,833	37,606	(20)	55,419
Restricted funds				
PIAG	2,596	-	-	2,596
NLCF	4,171	(4,171)	-	-
Fixed asset fund	235,000	-	-	235,000
PYCA Relief Fund	1,049	-	-	1,049
PC (CRF)	<u>165</u>	<u>(185)</u>	<u>20</u>	<u>-</u>
	<u>242,981</u>	<u>(4,356)</u>	<u>20</u>	<u>238,645</u>
TOTAL FUNDS	<u>260,814</u>	<u>33,250</u>	<u>-</u>	<u>294,064</u>

Pakistan Youth and Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

14. 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 £
Unrestricted funds			
General fund	1,963	-	1,963
CLAR	<u>139,681</u>	<u>(104,038)</u>	<u>35,643</u>
	141,644	(104,038)	37,606
Restricted funds			
NLCF	-	(4,171)	(4,171)
PC (CRF)	43,294	(43,479)	(185)
PC2 (UKSPF)	<u>14,401</u>	<u>(14,401)</u>	<u>-</u>
	<u>57,695</u>	<u>(62,051)</u>	<u>(4,356)</u>
TOTAL FUNDS	<u>199,339</u>	<u>(166,089)</u>	<u>33,250</u>

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

Transfers between funds

Deficits resulted in delivering 'Community Learning & Activities Resource' (CLAR), 'Pakistan Information Advice and Guidance' (PIAG) and 'PYCA's Social Engagement Programme' (PSEP) were subsidised by other funds.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Pakistan Youth and Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

16. NOTE ON FUNDING IN THE ACCOUNTS

The various abbreviations and acronyms used throughout the accounts represents following funding and activities:

Key	Funding and Activities Description
CLAR	Community Learning & Activities Resource
Covid-19 CSP (TNLCF)	Covid-19 Community Support Programme (The National Lottery Community Fund)
PC (CRF)	Positive Communities Programme (Community Renewal Fund)
PC2 (UKSPF)	Positive Communities 2 Programme (UK Shared Prosperity Fund)
PIAG	Pakistan Information Advice & Guidance
PCLP	PYCA's Community Learning Programme
NLCF	The National Lottery Community Fund

Pakistan Youth and Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Grants	28,000	14,400	42,400	43,294
Rates relief	<u>5,012</u>	<u>-</u>	<u>5,012</u>	<u>4,762</u>
	33,012	14,400	47,412	48,056
Other trading activities				
Other income	28,999	-	28,999	39,967
Room Hire	210	-	210	1,200
PYCA Learning Programme	<u>13,012</u>	<u>-</u>	<u>13,012</u>	<u>19,939</u>
	42,221	-	42,221	61,106
Investment income				
Interest receivable	<u>475</u>	<u>-</u>	<u>475</u>	<u>69</u>
Total incoming resources	75,708	14,400	90,108	109,231
EXPENDITURE				
Other trading activities				
Accreditation fees	3,362	-	3,362	6,240
Charitable activities				
Wages	39,632	14,231	53,863	67,929
Pensions	1,434	169	1,603	1,645
Rates and water	512	-	512	552
Insurance	1,260	-	1,260	1,490
Light and heat	1,548	-	1,548	1,626
Equipment expensed	750	-	750	129
Repairs and maintenance	602	-	602	777
Training	318	-	318	-
Activities and events	88	-	88	68
Canteen and cleaning	<u>112</u>	<u>-</u>	<u>112</u>	<u>69</u>
	46,256	14,400	60,656	74,285

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Pakistan Youth and Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Charitable activities				
Other				
Rates	5,012	-	5,012	4,762
Support costs				
Other				
Telephone	1,617	-	1,617	1,677
Postage and stationery	694	-	694	329
Accountancy fees	1,200	-	1,200	1,200
Legal and professional fees	423	-	423	234
Travel and subsistence	32	-	32	195
Fixtures and fittings	-	-	-	4,171
	<u>3,966</u>	<u>-</u>	<u>3,966</u>	<u>7,806</u>
Total resources expended	<u>58,596</u>	<u>14,400</u>	<u>72,996</u>	<u>93,093</u>
Net income	<u>17,112</u>	<u>-</u>	<u>17,112</u>	<u>16,138</u>

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