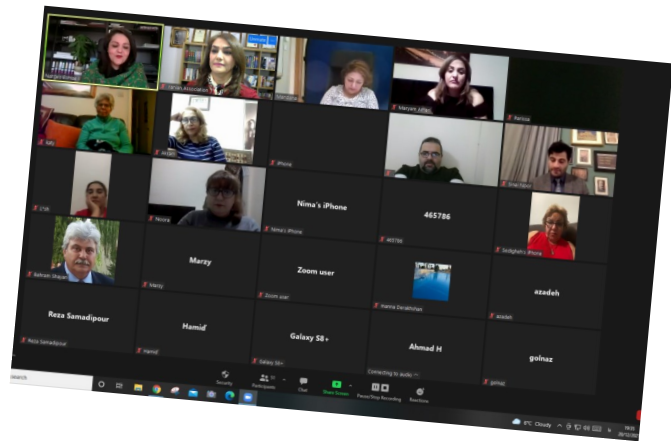




Iranian Association (IA)



Annual Review April 2021-March 2022

222 King Street, London W6 0RA

Annual Review April 2021-March 2022

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Management Committee Report

The Iranian Association (IA) has been a resilient organisation which has adapted constantly to meet challenges. As an experienced grassroots organisation supporting low income people to integrate into the UK, we have been keen to improve our services, develop capacity, and ensure our clients gain support needed.

We have been basing our work on our learning process which has set out a holistic pathway to address complex multiple needs for isolated, older and disabled people. Data collection done by our staff and analysed by an external evaluator using focus groups/ leadership discussions, led to our new hybrid service delivery model which offers online/face-to-face welfare/housing advice, emotional support as well as workshops to develop skills.

We would like to thank Lloyds Bank Foundation, CAF, Community Fund, BME Health Forum and Comic Relief who have funded the IA over the last year to support 1,500 people with welfare and/or other advice affecting those struggling to integrate in the UK due to their complex needs. Over 150 people benefited from emotional wellbeing support. 50 people attended ESOL/ICT classes and 40 improved their physical health. We could not deliver this without the volunteers who were involved in activities such as helping older, isolated, disabled members develop their IT skills in using smartphones, tablets, laptops and social media (e.g. Facebook, WhatsApp). The client feedback and case studies have shown our services definitely helped save lives! The IA has noted a substantial increase in advice requests (despite the IA itself being under staffing pressures) from the agencies outside London as people have heard about our reliability/reputation.

The IA also signposted the clients to relevant local services (GPs, Councils, Citizens Advice, Colleges etc.) and linked them into our established support networks e.g. ICT/ESOL classes. By intervening at the earliest possible stage, we prevented already vulnerable people from sinking into poverty, homelessness or mental illness. A pioneer of online learning/testing in London, we launched our Citizenship tests in 2005; in 2021-22 we helped 19,000 people take their tests at our centre.

The IA has strong local and national links with relevant forums, health networks, and external government researchers which has helped us influence policies at local and regional levels. In 2021-22, the IA Manager continued chairing the BME Health Forum (focus on improving how the NHS, Public Health and Councils respond to our communities). He also sat on the Refugee Advocacy Forum (part of the Refugee Council) which has aimed to influence government policies on immigration, welfare, housing and health issues.

Our report would be incomplete without thanking all the staff and volunteers for their outstanding work throughout the year; without their support many would be left vulnerable and isolated.



A 58-year old woman said:

"I am sad to say that I always found it very intimidating that I could not meaningfully engage with my own grandchildren. I attended the ESOL class. Now I can read English and read to my grandchildren. I feel as though I have a more important role in the family."

A 56-years old woman told us:

"I've learnt about so many possibilities using my mobile phone including Zoom, WhatsApp, online shopping, ordering a taxi etc... within the past few months in our IT classes. It helped me to stay in touch with people and to share things with them I wouldn't have otherwise been able to."

A 75 year old man said:

"I would not go to an exercise class in which the teacher did not speak Farsi. I would be afraid that I might not understand the instructions and then hurt myself".

Bright Life for 50+

With funding from the National Lottery Community Fund the Iranian Association (IA) delivered the three year "Bright Life for Older People" programme from July 2018 to June 2021. The programme exceeded on all its outcomes. 1261 people were recruited and supported.

The programme offered ESOL, IT and Health Awareness training and an Advisory service. It also included activities to support volunteer befrienders to work with less mobile beneficiaries. Although nobody could have predicted the emergence of COVID-19 and the subsequent lockdowns, these services and the two new initiatives of befriending and the exploration of using mobile and online technology proved invaluable tools to support the beneficiaries.

The IA was able to continue delivering its services throughout the lockdowns. The advice and information, counselling, IT and ESOL training and befriending scheme were needed more than ever. Fifty housebound beneficiaries were supported through befriending. Lockdown encouraged more Iranian and Farsi speaking people to experience volunteering for the first time and they are now eager to continue.

Although the IA had planned to introduce blended learning and explore the potential of offering on-line training and advice sessions, COVID-19 provided the urgency to bring this forward sooner. This has opened up a realm of opportunities as the IA is no longer restricted to deliver only in London and the new technology enables the organisation to support more beneficiaries in a more efficient and cost-effective way.

	Total July 2018-June 2021
Total number of clients	1261
Men	613
Female	648
65+	238
50-64	1023
Disabled	323
Able	938

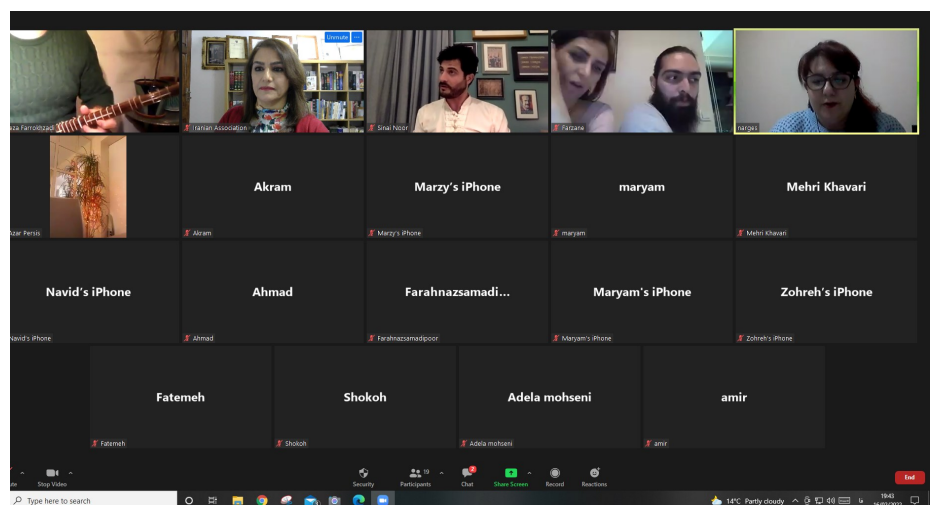
A 35 years old woman told us:

"I've been unemployed and receiving Universal Credit (UC). During the pick of the pandemic the UC increased my payment for daily living. I felt depressed when I found out that this payment was coming to end. I have been struggling to keep up with my bills and payments such as monthly service charge and utility bills. I could not pay my bills on time which led to late payments. The IA advisor provided a listening ear and helped me with budgeting effectively, using other services and linked me into the established support networks. Her support has prevented me from falling into a deeper crisis."

COVID-19 Recovery Grant

The Lloyds Bank Foundation has enabled the IA to provide advisory service, emotional support and classes/workshops and volunteering opportunities particularly for unemployed/low income 18-49 year olds who are the largest group of people in need of IA's services. The COVID-19 has increased the needs of this group due to increased unemployment and family breakdowns. The funding has helped the IA reduce their isolation and financial hardship and prevent severe deterioration of their physical/mental health.

The Lloyds Foundation's COVID-19 Recovery has also provided consultancy support to increase the sustainability of the IA in running the key community projects by helping us develop a fundraising plan to address the funding emergency effectively. The COVID-19 amplified the funding crisis for small charities like the IA, over a decade of financial austerity had already affected the funding for small charities; the local authorities have had almost no funding to offer community projects; the culmination of the difficulties was the cessation of London Councils BMER welfare/housing advisory services funding. The NHS has also had no or only short-term small grants to offer the community organisations. The IA had no funding to support the 18-49 year olds who were experiencing a crisis in their life; if we could not support them, they would be more isolated and experience increased financial hardship and severe deterioration of their wellbeing. As a result of the Lloyds Bank Foundation support and the emergency fundraising plan, the IA secured further funding from CAF Resilience Fund and Comic Relief Global Major Fund to help mitigate the funding challenges, continue our services and develop IA business strategy.



Advice, Emotional Support, ESOL/IT Classes

The Iranian Association (IA) has been successful in securing the CAF Main and Resilience Support grants for a period of fifteen months (January 2022-March 2023). The CAF Resilience Fund is focused on supporting communities hardest hit by the Covid-19 pandemic.

The Main grant has enabled us to fill the funding/support gap left by the pandemic to meet client needs. In the first quarter, we helped 46 clients reduce their isolation, improve financial situations/ mental health, gain new knowledge/skills by benefiting from one or more of the services including housing/welfare advice, emotional support, ESOL/IT classes and volunteering opportunities and development. Furthermore, we have launched a newsletter to ensure more people better understand our impact.

Resilience Support

The grant is aimed at developing our strategic and fundraising plan and producing a roadmap. The CAF support has helped us address our resilience needs in three areas: Organisational Leadership, Finance/Operations and Organisational Impact. It has enabled the Manager (CEO) to free up his time with the help of CAF funded Volunteer Coordinator, Communication freelancer and an executive coach/consultant to concentrate on strategic planning, long term funding and income generation. The funding enabled the Manager to hand over the volunteer management to focus on strategic planning. The consultant has been providing weekly coaching sessions and advice to the Manager to improve strategic decision-making and develop our strategic and fundraising plan; as a result, we have reviewed our values, vision, mission, key strategic objectives, PEST/SWOT, PESTLE, Stakeholder identification/mapping, Risk Assessment etc. Also, the communication expert has been providing advice to help us develop our communication strategy and build IA profile; following his advice we have launched a community newsletter to communicate better our impact.





UK Visas
& Immigration

A female test candidate told us: : "I would like to thank your team this morning at the centre. The staff were really warm and nice. The lady who was checking my docs was really polite and put me at ease whilst doing something that can be uncomfortable like security check.

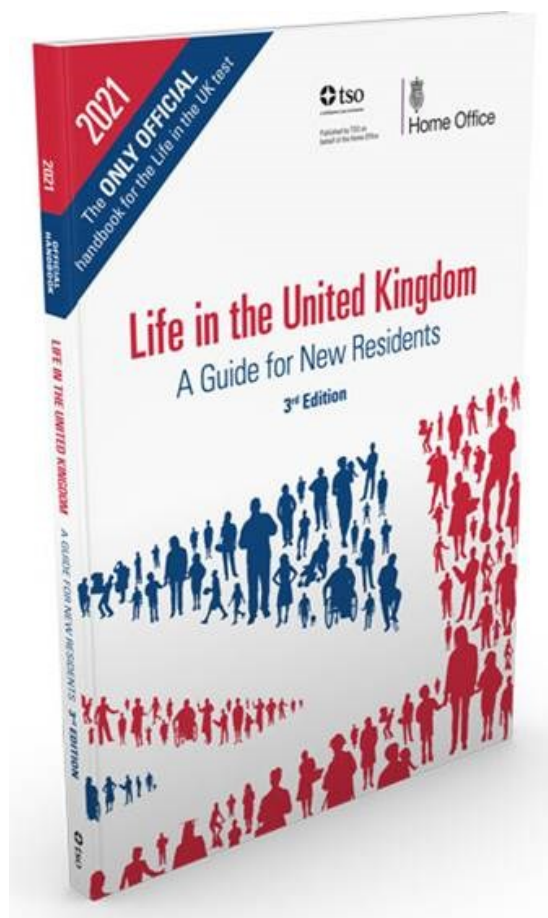
I strongly believe the staff behaviour had a huge positive impact in setting my mindset right today, so thank you. I give the centre 5 stars for the whole process."

Citizenship Advice/Test

The Citizenship test is a compulsory part of the UK immigration application process. The IA launched the Citizenship service in 2005 and is one of 30 or so advice/test centres in the UK. In 2021-22, we helped over 19,000 people with diverse ethnicities take their tests at our centre. At the same time as providing the essential service, the staff have had to follow the COVID-19 guidelines such as social distancing rules, wear masks/visors and sanitise desks/devices continuously to ensure the safety of the test candidates.

On a daily basis the IA deals with telephone, email or face-to-face inquiries about the Citizenship test process and related matters. The candidates need to take the test to apply for Settlement or Naturalisation in Britain. They should book an appointment through their Life in the UK online accounts and attend the centre to take the test.

Delivery of the tests during the COVID health crisis demonstrated the resilience of the IA in providing the essential services to the ethnic minorities.



A middle-aged man told us: "I was behind with my rent and the landlord asked me to attend a court hearing. I was very worried as I did not know what had caused this issue as I thought that the landlord was receiving the rent from Universal Credit (UC) every month. The IA advisor spoke to the UC team and I understood that there was a mistake made on my UC account; due to my low English they misunderstood me. The UC staff informed me that my rent would be paid fully directly to the landlord every month. I am very grateful for all the help I have received from the Iranian association for resolving this serious matter."

Helping Clients Experiencing Racial Inequalities

Through the intervention of the BME Health Forum, the The Global Majority Fund/Comic Relief has supported the IA to work closely and share experience with a range of other communities experiencing racial inequality. Run for 12 months, the project helps the clients across all London boroughs to reduce financial hardship and improve emotional wellbeing by offering 1-to-1 phone, online or face-to-face advice on Universal Credit (UC)/housing run by professional advisors; offering an understanding, listening ear; signposting to relevant local; and linking clients into our established support network.

The project has supported 81 clients since its launch in October 2021 and has achieved the following outcomes:

70 of clients have reduced isolation as they understand there is a place where they can seek advice and form filling and interpreting support

65 have reduced financial hardship as a result of receiving advice on Universal Credit, benefits, housing and budgeting.

27 have improved mental health as they received emotional wellbeing support

53 have increased confidence as a result of the combination of using the advisory service, emotional support and referral to other external services and internal courses.

BME
healthforum

Immigration and Citizenship Information/Advice

The information/advisory service was launched in 1985 and is compliant with the OISC (Office of Immigration Services Commissioner). The service users have usually lacked sufficient English and have had serious difficulties in understanding the information and government guidelines; the advisor has explained their rights and answered their basic questions about the application process and has mainly focused on translating information and explaining the guidelines to the clients who may have also been signposted to other agencies such as immigration solicitors, Law Centres and Migrant Help as appropriate.

Over the last decade there has been limited funding to support immigration advice, so due to the lack of funding, the IA has used the unrestricted fund to provide the basic telephone information/advice on citizenship and immigration/asylum processes and does not provide any case work. According to the Home Office statistics, Iranian people were the largest group of new refugee arrivals in the UK in 2010 and 2011, the second largest group in 2012 and 2013, the third to fourth largest group in 2014 and 2015 and the largest group in 2016, 2017, 2018 and 2019.

An Iranian Refugee:

"After I arrived in the UK, I submitted my political asylum application to the Home Office through a solicitor. However, I lacked sufficient English, could not understand the immigration processes and had a number of queries. I really felt depressed and needed a Farsi speaking advisor to explain the information, so I was signposted to the Iranian Association. The IA advisor answered my queries, read and explained my letters in a language I could understand. I feel much happier after talking to the advisor"





Iranian Association, 222 King Street, London W6 0RA
0208 748 6682
www.iranianassociation.org.uk
www.facebook.com/iranianassociation



IRANIAN ASSOCIATION

CHARITY NO: 1120205
COMPANY NO: 06124753

REPORT AND FINANCIAL STATEMENTS
FOR THE
YEAR ENDED 31 MARCH 2022

IRANIAN ASSOCIATION

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**IRANIAN ASSOCIATION
REFERENCE & ADMINISTRATIVE DETAILS**

Address of Charity:	222 King Street London W6 0RA
Management Committee, Trustees and Company Directors	Ms Fariba Nazemi (Chair) Mr Faridaldin Ansari (Treasurer) Mr Mahram Moarefi Mrs Mehran Bircan
Bankers:	Cooperative Bank plc 14 New Broadway Ealing London W5 2XL The National Westminster Bank plc 180 King Street Hammersmith London W6 0RA
Independent Examiners:	Datasoft Accounting Services Ltd. 129 Station Road London NW4 4NJ

IRANIAN ASSOCIATION REPORT OF THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 MARCH 2022

The Iranian Association (IA) has been a resilient organisation which has adapted constantly to meet challenges. As an experienced grassroots organisation supporting low income people to integrate into the UK, we have been keen to improve our services, develop capacity, and ensure our clients gain support needed.

We have been basing our work on our learning process which has set out a holistic pathway to address complex multiple needs for isolated, older and disabled people. Data collection done by our staff and analysed by an external evaluator using focus groups/leadership discussions, led to our new hybrid service delivery model which offers online/face-to-face welfare/housing advice, emotional support as well as workshops to develop skills.

We would like to thank Lloyds Bank Foundation, Comic Relief, Awards for All, CAF and BME Health Forum who funded the IA over the last year to support 1,500 people with welfare and/or other advice affecting those struggling to integrate in the UK due to their complex needs. Over 150 people benefited from emotional wellbeing support. 50 people attended ESOL/ICT classes and 40 improved their physical health. We could not deliver this without the volunteers who were involved in activities such as helping older, isolated, disabled members develop their IT skills in using smartphones, tablets, laptops and social media (e.g. Facebook, WhatsApp). The client feedback and case studies have shown our services definitely helped save lives! The IA has noted a substantial increase in advice requests (despite the IA itself being under staffing pressures) from the agencies outside London as people have heard about our reliability/reputation.

The IA also signposted the clients to relevant local services (GPs, Councils, Citizens Advice, Colleges etc.) and linked them into our established support network e.g. ICT/ESOL classes. By intervening at the earliest possible stage, we prevented already vulnerable people from sinking into poverty, homelessness or mental illness. A pioneer of online learning/testing in London, we launched our Citizenship tests in 2005; in 2021-22 we helped over 19000 people take their tests at our centre.

The IA has strong local and national links with relevant forums, health networks, and external government researchers which has helped us influence policies at local and regional levels. In 2021-22, the IA Manager continued chairing the BME Health Forum (focus on improving how the NHS, Public Health and Councils respond to our communities). He also sat on the Refugee Advocacy Forum (part of the Refugee Council) which has aimed to influence government policies on immigration, welfare, housing and health issues.

Our report would be incomplete without thanking all the staff and volunteers for their outstanding work throughout the year; without their support many would be left vulnerable and isolated.

IA's ACTIVITIES REPORT THE YEAR ENDED 31 MARCH 2022

INFORMATION AND ADVICE: The IA provides advice and information on welfare/housing issues, citizenship, immigration and asylum matters. The service, launched in 1980s, is approved by the Advice Quality Standard (AQS) and OISC and is one of the IA key services.

INTERPRETING/TRANSLATION SERVICE: Alongside interpreting, which is an integral part of the advice service, the IA provided the translation of a wide range of documents such as Birth and Marriage certificates to English.

EMOTIONAL WELLBEING SUPPORT: The service supports people who are going through an emotionally difficult time and found it difficult to access mainstream counselling services.

TRAINING/EDUCATION: The IA delivers online/face-to-face IT and ESOL training for adults.

ADVICE/TESTS FOR CITIZENSHIP: The IA is one of 30 or so citizenship test centres based in the UK.

VOLUNTEERING: The IA supports adult/young volunteers to gain a wide range of experience and provides job references for all the volunteers.

IRANIAN ASSOCIATION

CULTURE AND HERITAGE: The IA organises events/workshops on culture, arts and literature, disseminates information about cross-cultural heritage activities in London and works closely with British heritage institutions to widen participation and interest in cultural activities.

YOUNG PEOPLES PROJECT: The IA provides weekly workshops online to help Iranian and Farsi speaking young people improve their skills in Maths and English. In addition, the IA helps parents and children understand and work through family/relationship issues.

Financial Review

The Statement of Financial Activities shows a surplus for the year of £26,111. Our reserves stand at £115,606 restricted and £157,025 unrestricted. During the year £60,000 was transferred from restricted reserves to a designated reserve for future contingencies such as removal costs and redundancies.

Risk Review

The management committees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserve at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Fixed Assets

The movements in tangible assets during the year are shown in note 10 to the financial statements.

Reserves

The management committee has established a policy whereby the unrestricted funds held by the Association should be 100% of the unrestricted resources expended. At this level the management committee feels they would be able to continue the current activities of the Association in the event of a significant drop in funding.

Investment Policy

The constitution authorizes the Management Committee to make and hold investments using the general funds of the charity.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Iranian Association for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting 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 assume that the charity will continue on that basis.

The management committee is responsible for keeping proper accounting records which disclose with the reasonable accuracy at any time the financial position of the company and to enable to ensure that the financial statements comply with the Companies Act 2006 and the constitution. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on19.12.2022... and signed on its behalf by:

..........

Ms Fariba Nazemi (Chair of MC)

IRANIAN ASSOCIATION
INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF IRANIAN ASSOCIATION
FOR THE YEAR ENDED 31 MARCH 2021

Independent examiner's report to the trustees of Iranian Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period ended 31 March 2021

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

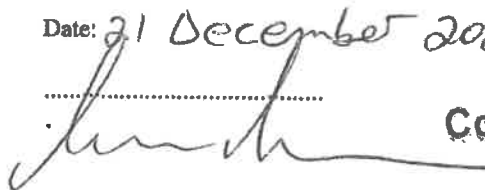
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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.

Mr Isaac Cohen Haqi
Datasoft Accounting Services Ltd
129 Station Road
London
NW4 4NJ

Date: 21 December 2022


Cohen Accountants
129 Station Road
London NW4 4NJ

IRANIAN ASSOCIATION
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD 01 APRIL 2020 TO 31 MARCH 2022

	Notes	Unrestricted Funds £ 2022	Restricted Funds £ 2022	Total Funds £ 2022	Total Funds 2021
Income and Expenditure					
Incoming Resources					
Grants Receivable	2		96,270	96,270	167,375
Contractual Income	3	151,067		151,067	124,661
Other Income		11,469		11,469	4,715
Total Incoming Resources		<u>162,536</u>	<u>96,270</u>	<u>258,806</u>	<u>296,752</u>
 Resources Expended					
Direct charitable expenditure					
Activities	4	<u>123,447</u>	<u>75,908</u>	<u>199,355</u>	<u>221,154</u>
Other expenditure					
Fundraising and Publicity	5	10,655	1,362	<u>12,017</u>	12,056
Management and Administration	6	17,076	4,247	<u>21,323</u>	36,873
Total Resources expended		<u>151,178</u>	<u>81,517</u>	<u>232,695</u>	<u>270,083</u>
 Net Incoming/(Outgoing)					
Resources for the Year		11,358	14,753	26,111	26,669
 Balances brought forward at 1 April 2021					
		145,667	100,853	246,520	219,851
 Balances Carried Forward at 31st March 2020					
		<u>157,025</u>	<u>115,606</u>	<u>272,631</u>	<u>246,520</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the financial statements.

IRANIAN ASSOCIATION
BALANCE SHEET AS AT 31ST MARCH 2022

	Notes	2022	2021
		£	£
FIXED ASSETS			
Tangible Fixed Assets	10	4,456	5,570
Current Assets			
Debtors		4,118	0
Cash at bank		286,726	310,924
Bank Account		63,517	
	11	354,361	310,924
Current Liabilities			
Creditors: Short term		81,703	69,974
VAT Liability		4,483	0
	12	86,186	
Net Current Assets		268,175	240,950
Net Assets		272,631	246,520
FUNDS			
Unrestricted	13	129,853	145,667
Restricted	13	142,778	100,853
TOTAL FUNDS		272,631	246,520

Trustees' statement required by Section 249B(4) for the year ended 31st March 2022:

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year ended 31st March 2022 the company was entitled to exemption conferred by Section 477 of the Companies Act 2006;

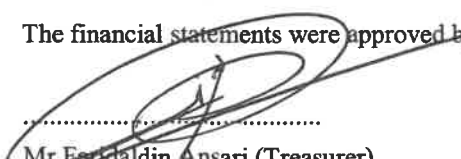
(b) That no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31st March 2022 and

(1) ensuring that the company keeps proper accounting records which comply with Section 386 and 387 of the Companies Act 2006 and

(2) preparing financial statement which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year ended on that date in accordance with the requirements of Section 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 company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 19/02/22 And were signed on its behalf by:


.....
Mr Faridaldin Ansari (Treasurer)

**IRANIAN ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

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 2015)", 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.

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: Office, Kitchen & Equipment 25% per annum on reducing balance.

2. Grants Receivable

The following restricted grants have been received for the financial year:

	2022	2021
	£	£
Big Lottery-Reaching Communities - Bright Life for 50+	33,056	98,814
Lottery Award for All	7,792	0
CAF – Main & Resilience Support Grants	17,820	0
John Lyon Charity - Youth Club	0	7,000
Each Counselling	5,250	0
Lloyds Bank plc	30,000	10,020
Lloyds Bank DCMS	0	4,167
Good Things Foundation	2,352	3,293
HMRC Furlough Scheme	0	21,461
Total	96,270	144,755

IRANIAN ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE PERIOD 01 APRIL 2020 TO 31 MARCH 2022

3. Contractual Income

The following contractual income was received during the year

	2022	2021
	£	£
PSI and Other Online Tests	108,980	105,103
BTL Group	10,672	4,663
BME Health Forum	31,415	14,895
	<u>151,067</u>	<u>124,661</u>

4. Direct Charitable Expenses	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
			2022	2021
Wages & Salaries	46,936	60,900	107,836	107,836
Employers NIC	4,597	5,418	10,015	10,015
Office Charge: Rent, Utility, Rate & Telephone	21,433	14,018	35,451	35,451
Postage, Printing, Stationery, Advertising, Books & Software	5,954	4,176	10,130	10,130
Volunteering	3,230	2,300	5,530	5,530
Training	-	480	480	480
Counselling Service	-	5,890	5,890	5,890
Tuition Fees	7,525	6,300	13,825	13,825
Room Hiring	-	-	0	0
Travel Expenses	4,782	1,000	5,782	5,782
Test Supervision	24,765	-	24,765	24,765
Youth Club Coordinator	-	-	0	0
Emotional Welbeing	850	-	850	850
Supervision of Counsellor	-	600	600	600
	<u>120,072</u>	<u>101,082</u>	<u>221,154</u>	<u>221,154</u>

IRANIAN ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE PERIOD 01 APRIL 2019 TO 31 MARCH 2022

			2022	2021
5. Fundraising and Publicity	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Wages and Salaries	8,752	972	9,724	9,724
Employers NIC	812	90	902	902
Office Charge: Rent, Utility, Rate & Telephone	540	60	600	600
Postage, Printing, Stationery, Advertising	160	240	400	400
Events, Fundraising & Refreshment	430	-	430	430
Equipment Hire	0	-	0	0
	10,694	1,362	12,056	12,056

			2022	2021
6. Management and Administration of the Charity	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Wages and Salaries	8,006	890	8,896	8,896
Employers NIC	743	82	825	825
Insurance & Subscriptions	2,624	-	2,624	2,624
Office Charge: Rent, Utility, Rate & Telephone	675	75	750	750
Postage, Printing, Stationery, Advertising	450	50	500	500
Bank Charges and Interest	195	-	195	195
Depreciation of Equipment	1,392	-	1,392	1,392
Audit & Accountancy	8,678	-	8,678	8,678
Legal & Professional Fees	-	2,725	2,725	2,725
Consumables	1,880	-	1,880	1,880
Maintenance	6,399	-	6,399	6,399
Other costs	2,009	-	2,009	2,009
	33,051	3,822	36,873	26,873

IRANIAN ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE PERIOD 01 APRIL 2020 TO 31 MARCH 2022

7. Net Incoming Resources for the Year	Total Funds	
	2022	2021
	£	£
This stated after charging:		
Depreciation	1,392	1,392
Auditor's Remuneration	1,843	1,843

8. Staff Costs and Numbers	Total Funds	
	£	
	2022	2021
Staff costs were as follows:		
Salaries and Wages	126,456	126,456
Employer's NIC	11,742	11,742
	<u>138,198</u>	<u>138,198</u>

No member of the Board of Trustees received any remuneration during the year.

The average weekly number of employees (Full-time equivalent) during the year was as follows:

	Total Funds	
	£	
	2022	2021
Activities	5	5
Fundraising and Publicity	0.5	0.5
Management and administration	0.5	0.5
	<u>6</u>	<u>6</u>

9. Corporation Tax

The Association is exempt from Corporation Tax as it applies all its income to fulfil its charitable purposes.

**IRANIAN ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE PERIOD 01 APRIL 2021 TO 31 MARCH 2022**

10. Fixed Assets	Office Kitchen & Equipment	
Cost		
At 1 April 2021	35,328	
Additions	0	
As at 31st March 2022	<u>35328</u>	
Accumulated Depreciation		
01 April 2021	30,873	
Charge for the Period	1,114	
At 31st March 2022	<u>31,987</u>	
Net Book Value		
At 31st March 2022	3,341	
31st March 2021	<u>5,570</u>	
11. Debtors	2022	2021
	£	£
Income Receivable	4,118	7,614
Other	0	0
	<u>4,118</u>	<u>7,614</u>
12. Liabilities Amounts falling due within one year	2022	2021
	£	£
Deferred Grants	69,413	48,889
Accruals	12,290	15,801
VAT Liability	4,483	5,284
	<u>86,186</u>	<u>69,974</u>

**IRANIAN ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE PERIOD 01 APRIL 2021 TO 31 MARCH 2022**

13. Movements in funds

	At 31 March 2021 £	Incoming Resources £	Outgoing Resources £	At 31 March 2022 £
Restricted				
Activities Fund	0	96,270	81,517	14,753
Total Restricted Funds	<u>0</u>	<u>96,270</u>	<u>81,517</u>	<u>14,753</u>
Unrestricted				
General funds	146,217	162,536	151,178	157,575
Total Unrestricted Funds	<u>146,217</u>	<u>162,536</u>	<u>151,178</u>	<u>157,575</u>
Total Funds	<u>146,217</u>	<u>258,806</u>	<u>232,695</u>	<u>172,328</u>

Balances on restricted funds represent unspent amount given specifically for individual activities. These balances will be carried forward and spent on each specific activity in the following Financial year.

14. Analysis of Net assets between funds

	Restricted Funds £	General Funds £	Total £
Tangible Fixed Assets	-	4,456	4,456
Current Assets	173,555	180,806	354,361
Current Liabilities	(43,702)	(42,484)	(86,186)
	<u>129,853</u>	<u>142,778</u>	<u>272,631</u>

IRANIAN ASSOCIATION

CHARITY NO: 1120205
COMPANY NO: 06124753

REPORT AND FINANCIAL STATEMENTS
FOR THE
YEAR ENDED 31 MARCH 2022

IRANIAN ASSOCIATION

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Income and Expenditure Account	5
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**IRANIAN ASSOCIATION
REFERENCE & ADMINISTRATIVE DETAILS**

Address of Charity: 222 King Street
London
W6 0RA

Management Committee, Ms Fariba Nazemi (Chair)
Trustees and Company Directors Mr Faridaldin Ansari (Treasurer)
Mr Mahram Moarefi
Mrs Mehran Bircan

Bankers: Cooperative Bank plc
14 New Broadway
Ealing
London
W5 2XL

The National Westminster Bank plc
180 King Street
Hammersmith
London
W6 0RA

Independent Examiners: Datasoft Accounting Services Ltd.
129 Station Road
London
NW4 4NJ

**IRANIAN ASSOCIATION
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2022**

The Iranian Association (IA) has been a resilient organisation which has adapted constantly to meet challenges. As an experienced grassroots organisation supporting low income people to integrate into the UK, we have been keen to improve our services, develop capacity, and ensure our clients gain support needed.

We have been basing our work on our learning process which has set out a holistic pathway to address complex multiple needs for isolated, older and disabled people. Data collection done by our staff and analysed by an external evaluator using focus groups/leadership discussions, led to our new hybrid service delivery model which offers online/face-to-face welfare/housing advice, emotional support as well as workshops to develop skills.

We would like to thank Lloyds Bank Foundation, Comic Relief, Awards for All, CAF and BME Health Forum who funded the IA over the last year to support 1,500 people with welfare and/or other advice affecting those struggling to integrate in the UK due to their complex needs. Over 150 people benefited from emotional wellbeing support. 50 people attended ESOL/ICT classes and 40 improved their physical health. We could not deliver this without the volunteers who were involved in activities such as helping older, isolated, disabled members develop their IT skills in using smartphones, tablets, laptops and social media (e.g. Facebook, WhatsApp). The client feedback and case studies have shown our services definitely helped save lives! The IA has noted a substantial increase in advice requests (despite the IA itself being under staffing pressures) from the agencies outside London as people have heard about our reliability/reputation.

The IA also signposted the clients to relevant local services (GPs, Councils, Citizens Advice, Colleges etc.) and linked them into our established support network e.g. ICT/ESOL classes. By intervening at the earliest possible stage, we prevented already vulnerable people from sinking into poverty, homelessness or mental illness. A pioneer of online learning/testing in London, we launched our Citizenship tests in 2005; in 2021-22 we helped over 19000 people take their tests at our centre.

The IA has strong local and national links with relevant forums, health networks, and external government researchers which has helped us influence policies at local and regional levels. In 2021-22, the IA Manager continued chairing the BME Health Forum (focus on improving how the NHS, Public Health and Councils respond to our communities). He also sat on the Refugee Advocacy Forum (part of the Refugee Council) which has aimed to influence government policies on immigration, welfare, housing and health issues.

Our report would be incomplete without thanking all the staff and volunteers for their outstanding work throughout the year; without their support many would be left vulnerable and isolated.

**IA's ACTIVITIES REPORT
THE YEAR ENDED 31 MARCH 2022**

INFORMATION AND ADVICE: The IA provides advice and information on welfare/housing issues, citizenship, immigration and asylum matters. The service, launched in 1980s, is approved by the Advice Quality Standard (AQS) and OISC and is one of the IA key services.

INTERPRETING/TRANSLATION SERVICE: Alongside interpreting, which is an integral part of the advice service, the IA provided the translation of a wide range of documents such as Birth and Marriage certificates to English.

EMOTIONAL WELLBEING SUPPORT: The service supports people who are going through an emotionally difficult time and found it difficult to access mainstream counselling services.

TRAINING/EDUCATION: The IA delivers online/face-to-face IT and ESOL training for adults.

ADVICE/TESTS FOR CITIZENSHIP: The IA is one of 30 or so citizenship test centres based in the UK.

VOLUNTEERING: The IA supports adult/young volunteers to gain a wide range of experience and provides job references for all the volunteers.

IRANIAN ASSOCIATION

CULTURE AND HERITAGE: The IA organises events/workshops on culture, arts and literature, disseminates information about cross-cultural heritage activities in London and works closely with British heritage institutions to widen participation and interest in cultural activities.

YOUNG PEOPLES PROJECT: The IA provides weekly workshops online to help Iranian and Farsi speaking young people improve their skills in Maths and English. In addition, the IA helps parents and children understand and work through family/relationship issues.

Financial Review

The Statement of Financial Activities shows a surplus for the year of £26,111. Our reserves stand at £115,606 restricted and £157,025 unrestricted. During the year £60,000 was transferred from restricted reserves to a designated reserve for future contingencies such as removal costs and redundancies.

Risk Review

The management committees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserve at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Fixed Assets

The movements in tangible assets during the year are shown in note 10 to the financial statements.

Reserves

The management committee has established a policy whereby the unrestricted funds held by the Association should be 100% of the unrestricted resources expended. At this level the management committee feels they would be able to continue the current activities of the Association in the event of a significant drop in funding.

Investment Policy

The constitution authorizes the Management Committee to make and hold investments using the general funds of the charity.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Iranian Association for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting 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 assume that the charity will continue on that basis.

The management committee is responsible for keeping proper accounting records which disclose with the reasonable accuracy at any time the financial position of the company and to enable to ensure that the financial statements comply with the Companies Act 2006 and the constitution. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on19.12.2022... and signed on its behalf by:

..........

Ms Fariba Nazemi (Chair of MC)

IRANIAN ASSOCIATION
INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF IRANIAN ASSOCIATION
FOR THE YEAR ENDED 31 MARCH 2021

Independent examiner's report to the trustees of Iranian Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period ended 31 March 2021

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

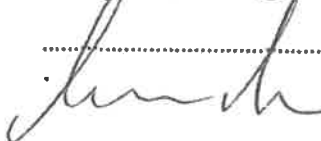
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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.

Mr Isaac Cohen Haqi
Datasoft Accounting Services Ltd
129 Station Road
London
NW4 4NJ

Date: 21 December 2022



Cohen Accountants
129 Station Road
London NW4 4NJ

IRANIAN ASSOCIATION
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD 01 APRIL 2020 TO 31 MARCH 2022

	Notes	Unrestricted Funds £ 2022	Restricted Funds £ 2022	Total Funds £ 2022	Total Funds 2021
Income and Expenditure					
Incoming Resources					
Grants Receivable	2		96,270	96,270	167,375
Contractual Income	3	151,067		151,067	124,661
Other Income		11,469		11,469	4,715
Total Incoming Resources		<u>162,536</u>	<u>96,270</u>	<u>258,806</u>	<u>296,752</u>
Resources Expended					
Direct charitable expenditure					
Activities	4	<u>123,447</u>	<u>75,908</u>	<u>199,355</u>	<u>221,154</u>
Other expenditure					
Fundraising and Publicity	5	10,655	1,362	<u>12,017</u>	12,056
Management and Administration	6	17,076	4,247	<u>21,323</u>	36,873
Total Resources expended		<u>151,178</u>	<u>81,517</u>	<u>232,695</u>	<u>270,083</u>
Net Incoming/(Outgoing)					
Resources for the Year		11,358	14,753	26,111	26,669
Balances brought forward at 1 April 2021					
		145,667	100,853	246,520	219,851
Balances Carried Forward at 31st March 2020					
		<u>157,025</u>	<u>115,606</u>	<u>272,631</u>	<u>246,520</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the financial statements.

IRANIAN ASSOCIATION
BALANCE SHEET AS AT 31ST MARCH 2022

	Notes	2022	2021
		£	£
FIXED ASSETS			
Tangible Fixed Assets	10	4,456	5,570
Current Assets			
Debtors		4,118	0
Cash at bank		286,726	310,924
Bank Account		63,517	
	11	354,361	310,924
Current Liabilities			
Creditors: Short term		81,703	69,974
VAT Liability		4,483	0
	12	86,186	
Net Current Assets		268,175	240,950
Net Assets		272,631	246,520
FUNDS			
Unrestricted	13	129,853	145,667
Restricted	13	142,778	100,853
TOTAL FUNDS		272,631	246,520

Trustees' statement required by Section 249B(4) for the year ended 31st March 2022:

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year ended 31st March 2022 the company was entitled to exemption conferred by Section 477 of the Companies Act 2006;

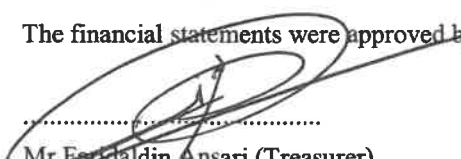
(b) That no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31st March 2022 and

(1) ensuring that the company keeps proper accounting records which comply with Section 386 and 387 of the Companies Act 2006 and

(2) preparing financial statement which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year ended on that date in accordance with the requirements of Section 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 company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 19/02/22 And were signed on its behalf by:


.....
Mr Faridaldin Ansari (Treasurer)

**IRANIAN ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

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 2015)", 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.

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: Office, Kitchen & Equipment 25% per annum on reducing balance.

2. Grants Receivable

The following restricted grants have been received for the financial year:

	2022	2021
	£	£
Big Lottery-Reaching Communities - Bright Life for 50+	33,056	98,814
Lottery Award for All	7,792	0
CAF – Main & Resilience Support Grants	17,820	0
John Lyon Charity - Youth Club	0	7,000
Each Counselling	5,250	0
Lloyds Bank plc	30,000	10,020
Lloyds Bank DCMS	0	4,167
Good Things Foundation	2,352	3,293
HMRC Furlough Scheme	0	21,461
Total	96,270	144,755

IRANIAN ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE PERIOD 01 APRIL 2020 TO 31 MARCH 2022

3. Contractual Income

The following contractual income was received during the year

	2022	2021
	£	£
PSI and Other Online Tests	108,980	105,103
BTL Group	10,672	4,663
BME Health Forum	31,415	14,895
	<u>151,067</u>	<u>124,661</u>

4. Direct Charitable Expenses	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
			2022	2021
Wages & Salaries	46,936	60,900	107,836	107,836
Employers NIC	4,597	5,418	10,015	10,015
Office Charge: Rent, Utility, Rate & Telephone	21,433	14,018	35,451	35,451
Postage, Printing, Stationery, Advertising, Books & Software	5,954	4,176	10,130	10,130
Volunteering	3,230	2,300	5,530	5,530
Training	-	480	480	480
Counselling Service	-	5,890	5,890	5,890
Tuition Fees	7,525	6,300	13,825	13,825
Room Hiring	-	-	0	0
Travel Expenses	4,782	1,000	5,782	5,782
Test Supervision	24,765	-	24,765	24,765
Youth Club Coordinator	-	-	0	0
Emotional Welbeing	850	-	850	850
Supervision of Counsellor	-	600	600	600
	<u>120,072</u>	<u>101,082</u>	<u>221,154</u>	<u>221,154</u>

IRANIAN ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE PERIOD 01 APRIL 2019 TO 31 MARCH 2022

			2022	2021
5. Fundraising and Publicity	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Wages and Salaries	8,752	972	9,724	9,724
Employers NIC	812	90	902	902
Office Charge: Rent, Utility, Rate & Telephone	540	60	600	600
Postage, Printing, Stationery, Advertising	160	240	400	400
Events, Fundraising & Refreshment	430	-	430	430
Equipment Hire	0	-	0	0
	10,694	1,362	12,056	12,056

			2022	2021
6. Management and Administration of the Charity	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Wages and Salaries	8,006	890	8,896	8,896
Employers NIC	743	82	825	825
Insurance & Subscriptions	2,624	-	2,624	2,624
Office Charge: Rent, Utility, Rate & Telephone	675	75	750	750
Postage, Printing, Stationery, Advertising	450	50	500	500
Bank Charges and Interest	195	-	195	195
Depreciation of Equipment	1,392	-	1,392	1,392
Audit & Accountancy	8,678	-	8,678	8,678
Legal & Professional Fees	-	2,725	2,725	2,725
Consumables	1,880	-	1,880	1,880
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Other costs	2,009	-	2,009	2,009
	33,051	3,822	36,873	26,873

IRANIAN ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE PERIOD 01 APRIL 2020 TO 31 MARCH 2022

7. Net Incoming Resources for the Year	Total Funds	
	2022	2021
	£	£
This stated after charging:		
Depreciation	1,392	1,392
Auditor's Remuneration	1,843	1,843

8. Staff Costs and Numbers	Total Funds	
	£	
	2022	2021
Staff costs were as follows:		
Salaries and Wages	126,456	126,456
Employer's NIC	11,742	11,742
	<u>138,198</u>	<u>138,198</u>

No member of the Board of Trustees received any remuneration during the year.

The average weekly number of employees (Full-time equivalent) during the year was as follows:

	Total Funds	
	£	
	2022	2021
Activities	5	5
Fundraising and Publicity	0.5	0.5
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	<u>6</u>	<u>6</u>

9. Corporation Tax

The Association is exempt from Corporation Tax as it applies all its income to fulfil its charitable purposes.

**IRANIAN ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE PERIOD 01 APRIL 2021 TO 31 MARCH 2022**

10. Fixed Assets	Office Kitchen & Equipment	
Cost		
At 1 April 2021	35,328	
Additions	0	
As at 31st March 2022	<u>35328</u>	
Accumulated Depreciation		
01 April 2021	30,873	
Charge for the Period	1,114	
At 31st March 2022	<u>31,987</u>	
Net Book Value		
At 31st March 2022	3,341	
31st March 2021	<u>5,570</u>	
11. Debtors	2022	2021
	£	£
Income Receivable	4,118	7,614
Other	0	0
	<u>4,118</u>	<u>7,614</u>
12. Liabilities Amounts falling due within one year	2022	2021
	£	£
Deferred Grants	69,413	48,889
Accruals	12,290	15,801
VAT Liability	4,483	5,284
	<u>86,186</u>	<u>69,974</u>

**IRANIAN ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE PERIOD 01 APRIL 2021 TO 31 MARCH 2022**

13. Movements in funds

	At 31 March 2021 £	Incoming Resources £	Outgoing Resources £	At 31 March 2022 £
Restricted				
Activities Fund	0	96,270	81,517	14,753
Total Restricted Funds	<u>0</u>	<u>96,270</u>	<u>81,517</u>	<u>14,753</u>
Unrestricted				
General funds	146,217	162,536	151,178	157,575
Total Unrestricted Funds	<u>146,217</u>	<u>162,536</u>	<u>151,178</u>	<u>157,575</u>
Total Funds	<u>146,217</u>	<u>258,806</u>	<u>232,695</u>	<u>172,328</u>

Balances on restricted funds represent unspent amount given specifically for individual activities. These balances will be carried forward and spent on each specific activity in the following Financial year.

14. Analysis of Net assets between funds

	Restricted Funds £	General Funds £	Total £
Tangible Fixed Assets	-	4,456	4,456
Current Assets	173,555	180,806	354,361
Current Liabilities	(43,702)	(42,484)	(86,186)
	<u>129,853</u>	<u>142,778</u>	<u>272,631</u>