

REGISTERED CHARITY NUMBER: 1134186

**Report of the Trustees and
Unaudited Financial Statements for The Year Ended 31 December 2020
for
SOUTHAMPTON AFGHANI SHIA ASSOCIATION**

AccountableUK
31 Bassett Crescent East
Southampton
SO16 7PD

SOUTHAMPTON AFGHAN SHIA ASSOCIATION

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SOUTHAMPTON AFGHANI SHIA ASSOCIATION

Report of the Trustees for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the Charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1134186

Principal address

1A Howards Grove

Southampton

Hampshire

SO155PR

Trustees

Mr Mohammed Jawad Fayazi

Baitullah Haidary

Zafir Hussein Naderi

Chairman

Secretary

Treasurer

Independent Examiner

AccountableUK

31 Bassett Crescent East

Southampton

SO16 7PD

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Organisational structure

The Charity is governed by its constitution and is constituted as a charitable trust. The trustees of the Southampton Afghani Shia Association are the members of the executive committee. They are for the purposes of the constitution, officers of the Charity.

The trustees are responsible for the overall management and control of the Charity and meet regularly to manage its affairs.

SOUTHAMPTON AFGHANI SHIA ASSOCIATION

Report of the Trustees for the Year Ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The managing trustees have assessed the major risks to which the Charity is exposed, the risk that lack of funds will prevent the Charity from achieving its aims and objectives. Since introducing more fundraising events, including schemes such as that of £1,000 donations from members who can afford it, the Charity has taken appropriate steps in order to ensure that sufficient funds are in place and thereby ensuring the Charity is able to continue its present activities.

OBJECTIVES AND ACTIVITIES

Objectives and aims

- (1) To promote the benefit of the Afghani community in Southampton and surrounding areas, through:
 - (a) The promotion and advancement of education.
 - (b) The advancement of the Islamic faith for the benefit of the public, in accordance with the tenets and doctrines of the Shia Ithna Asheri Shariah.
 - (c) The relief of poverty, sickness, and distress.
 - (d) To further or benefit the residents of Southampton and the neighborhood, without distinction of gender, sexual orientation, race or political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisation, in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.
- (2) For any other purpose deemed charitable by the law of England and Wales as the trustees shall from time to time determine.

In furtherance of these objects, the trustees shall have power to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the Charity.

SOUTHAMPTON AFGHANI SHIA ASSOCIATION

Report of the Trustees for the Year Ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees consider that the performance of the Charity has been satisfactory and has been successful in fulfilling its aims and objectives. The Charity has organised events, activities and programme to fulfil its objectives and has ensured that it has used all mediums at its disposal to promote the services provided by the Charity.

The Charity has organised several activities including:

- a) Providing information services for its members and directing them to the appropriate authorities.
- b) Having a football team which provides a leisure time activity for the members.
- c) Informing members of training and education opportunities in the city to improve their knowledge and skills.
- d) Having a Religious School to teach children.
- e) Carried out Quran classes for children via Zoom meeting during the Covid-19 Pandemic.

FINANCIAL REVIEW

Principal funding sources

The association receives subscriptions as well as raising funds at different events. Since November 2007, a membership fee of £20 per month has been collected. There are over 100 members who pay regular membership fees.

The association also raises funds of £1,000 per member or family for those who can afford it. Local businesses have promised to support the Charity financially.

In the future, the association will carry on fundraising and will also apply for grants in order to fund the activities.

Property Purchase

It has been an aim of the Charity to be able to conduct its activities from its own premises. During June 2011, the Charity successfully purchased the property at 1A Howards Grove, Southampton. This has enabled the Charity to conduct its operations and activities from the centre and provide it with a recognisable identity.

SOUTHAMPTON AFGHANI SHIA ASSOCIATION

Report of the Trustees for the Year Ended 31 December 2020

FUTURE DEVELOPMENTS

Due to a lack of funds the Charity has not been able to arrange the following activities, but plans to do so in the future:

- a) Providing information to members through group discussions and presentations about life in the United Kingdom and to educate them about the culture, rules and regulations in this country.
- b) Arranging English classes in order to teach the members to read, write and speak English and to learn about the local culture, communicate with other members of the community and integrate in the society that they live in.
- c) Printing leaflets and arranging presentations to provide awareness about the use of banned drugs.

ON BEHALF OF THE BOARD:

Mohammad Jawad Fayazi – Chairman

**Independent Examiner's Report to the Trustees of
SOUTHAMPTON AFGHANISHIA ASSOCIATION**

I report on the accounts for the year ended 31 December 2020 set out on pages seven to thirteen.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

It is my responsibility to:

- a) examine the accounts under Section 43 of the 1993 Act
- b) to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- c) to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- (a) to keep accounting records in accordance with Section 41 of the 1993 Act: and
- (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act

have not been met; or

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

**Independent Examiner's Report to the Trustees of
SOUTHAMPTON AFGHANISHIA ASSOCIATION**

Kamal Miah
AccountableUK
31 Bassett Crescent East
Southampton
SO16 7PD

SOUTHAMPTON AFGHANI SHIA ASSOCIATION

**Statement of Financial Activities
for the Year Ended 31 December 2020**

		Unrestricted	Restricted	31.12.20	31.12.19
		<u>funds</u>	<u>funds</u>	<u>Total</u> <u>funds</u>	<u>Total</u> <u>funds</u>
	Notes				
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		48,468		48,468	51,754
Investment income	2				
Total incoming resources		48,468		48,468	51,754
RESOURCES EXPENDED					
Other resources expended		10,912		48,468	18,005
NET INCOMING/(OUTGOING) RESOURCES					
		37,556		37,556	33,749
RECONCILIATION OF FUNDS					
Total funds brought forward		506,905	(2,151)	504,754	471,005
TOTAL FUNDS CARRIED FORWARD		544,461	(2,151)	542,311	504,754

The notes form part of these financial statements

SOUTHAMPTON AFGHANI SHIA ASSOCIATION

Balance Sheet At 31 December 2020

			31.12.20	31.12.19
		Unrestricted funds	Restricted funds	Total funds
	Notes	f	f	f
FIXED ASSETS				
Tangible assets	4	524,662		524,662
CURRENT ASSETS				
Debtors	5	710		710
Cash at bank and in hand		125,880		93,124
		126,590		93,834
CREDITORS				
Amounts falling due within one year	6	(22,778)		(22,778)
NET CURRENT ASSETS		103,812		71,056
TOTAL ASSETS LESS CURRENT LIABILITIES		628,474		575,718
CREDITORS				
Amounts falling due after more than one year	7	(86,162)		(90,963)
NET ASSETS		542,311		504,754
FUNDS	9			
Unrestricted funds			(2,151)	(2,151)
Restricted funds			544,461	506,905
TOTAL FUNDS			542,311	504,754

The notes form part of these financial statements

SOUTHAMPTON AFGHANI SHIA ASSOCIATION

Balance Sheet - continued

At 31 December 2020

The financial statements were approved by the Board of Trustees on 22nd April 2021 and were signed on its behalf by:

Mohammad Jawad Fayazi - Chairman

Baitullah Haidary- Secretary

Zafir Hussein Naderi
- Treasurer

The notes form part of these financial statements

SOUTHAMPTON AFGHANISHIA ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2020

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 INVESTMENT INCOME

	31.12.20	31.12.20
	£	£
Deposit account interest		

SOUTHAMPTON AFGHANI SHIA ASSOCIATION

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

3 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

4 TANGIBLE FIXED ASSETS

	Freehold property £
COST	524,662
Additions	0
 NET BOOK VALUE	
At 31 December 2020	<u>524,662</u>
At 31 December 2019	<u>524,662</u>

5 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Other debtors	<u>710</u>	<u>710</u>
	<u>710</u>	<u>710</u>

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Bank loans and overdrafts		
Other creditors	<u>0</u>	<u>0</u>

0.00 14,987

SOUTHAMPTON AFGHANI SHIA ASSOCIATION

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

SOUTHAMPTON AFGHANI SHIA ASSOCIATION

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

7 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.20	31.12.19
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
Loan	86,162	90,963

8 SECURED DEBTS

The following secured debts are included within creditors:

	31.12.20	31.12.19
	£	£
Other loans	86,162	90,963

During the period there were secured debts totaling £86,162, This bank loan has a first legal charge over the freehold property at IA Howards Grove, Shirley, Southampton, SO15 5PR.

9 MOVEMENT IN FUNDS

	At 1.1.20	Net movements in funds	At 31.12.20
	£	£	£
Unrestricted funds	506,905	37,556	544,461
General fund			
Restricted funds			
Hiwcfgrassroots (Football)	(2,151)		(2,151)
TOTAL FUNDS	504,754	37,556	542,311

SOUTHAMPTON AFGHANI SHIA ASSOCIATION

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

9 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	48,468	(10,912)	37,556
Restricted funds			
Hiwcfgrassroots (Football)			

TOTAL FUNDS	48,468	(10,912)	37,556
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SOUTHAMPTON AFGHANI SHIA ASSOCIATION

Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	31.12.20	31.12.19
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations		
Local Authority Grant		
Membership fees	48,468	51,734
	48,468	51,734
Investment income		
Deposit account interest		
Total incoming resources	48,468	51,734
RESOURCES EXPENDED		
Support costs		
Finance		
Catering supplies		4,471
Heat and light	620	382
Repairs and renewals	457	3,288
Printing, postage & stationery		
Telephone	133	
Accountancy		
Legal & professional fees		
	1,210	8,141
Other		
Rates and water	1,981	2,230
Insurance	1,210	1,124
Motor expenses		
Travel & subsistence		
Legal Fees		
Postage, Packaging & Stationary		
Bank charges		
Bank loan interest	6,509	6,509
Sundries		
	9,701	9,863
Total resources expended	10,911	18,005
Net income	37,556	33,730