

REGISTERED CHARITY NUMBER: 1134186

**Report of the Trustees and  
Unaudited Financial Statements for The Year Ended 31 December 2021  
for  
SOUTHAMPTON AFGHANI SHIA ASSOCIATION**

# **SOUTHAMPTON AFGHAN SHIA ASSOCIATION**

## **Contents of the Financial Statements for the Year Ended 31 December 2021**

	Page
<b>Report of the Trustees</b>	<b>1 - 4</b>
<b>Independent Examiner's Report</b>	<b>5 - 6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Balance Sheet</b>	<b>8 - 9</b>
<b>Notes to the Financial Statements</b>	<b>10 - 13</b>
<b>Detailed Statement of Financial Activities</b>	<b>14</b>

# **SOUTHAMPTON AFGHANI SHIA ASSOCIATION**

## **Report of the Trustees for the Year Ended 31 December 2021**

**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 2021**

#### **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 2021**

#### **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.

#### **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 2021**

#### **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:**

*M Fayazi*

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 2021 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 AFGHANI SHIA 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  
2021**

		Unrestricted	Restricted	31.12.21	31.12.20
		<u>funds</u>	<u>funds</u>	<u>Total</u>	<u>Total</u>
	Notes			<u>funds</u>	<u>funds</u>
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		59,422		59,422	48,468
Investment income	2				
<b>Total incoming resources</b>		59,422		59,422	48,468
<b>RESOURCES EXPENDED</b>					
<b>Other resources expended</b>		27,770		27,770	10,911
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		31,652		31,652	37,557
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		544,461	(2,151)	542,310	542,310
<b>TOTAL FUNDS CARRIED FORWARD</b>		576,113	(2,151)	573,962	579,867

The notes form part of these financial statements

# SOUTHAMPTON AFGHANI SHIA ASSOCIATION

## Balance Sheet At 31 December 2021

			31.12.21	31.12.20
	Notes	Unrestricted funds f	Restricted funds f	Total funds f
<b>FIXED ASSETS</b>				
Tangible assets	4	526,912		524,662
<b>CURRENT ASSETS</b>				
Debtors	5	710		710
Cash at bank and in hand		150,782		125,880
		151,492		126,950
<b>CREDITORS</b>				
Amounts falling due within one year	6	(23,078)		(22,778)
<b>NET CURRENT ASSETS</b>		128,078		103,812
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		655,326		628,474
<b>CREDITORS</b>				
Amounts falling due after more than one year	7	(81,361)		(86,162)
<b>NET ASSETS</b>		573,965		542,312
<b>FUNDS</b>	9			
Unrestricted funds			(2,151)	(2,151)
Restricted funds			576,114	544,461
<b>TOTAL FUNDS</b>			573,965	542,312

The notes form part of these financial statements

**SOUTHAMPTON AFGHANI SHIA ASSOCIATION**

**Balance Sheet - continued  
at 31 December 2021**

The financial statements were approved by the Board of Trustees on 23rd May 2022 and were signed on its behalf by:

Mohammad Jawad Fayazi - Chairman

*M Fayazi*

28 Oct 2022

Baitullah Haidary- Secretary

*B Haidary*

28 Oct 2022

Zafir Hussein Naderi  
- Treasurer

*Zafir*

28 Oct 2022

The notes form part of these financial statements

# **SOUTHAMPTON AFGHANISHIA ASSOCIATION**

## **Notes to the Financial Statements for the Year Ended 31 December 2021**

### **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**

	<b>31.12.21</b>	<b>31.12.20</b>
	<b>£</b>	<b>£</b>
Deposit account interest		

# SOUTHAMPTON AFGHANI SHIA ASSOCIATION

## Notes to the Financial Statements - continued for the Year Ended 31 December 2021

### 3 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

#### Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

### 4 TANGIBLE FIXED ASSETS

	Freehold property £
<b>COST</b>	526,912
Additions	0
 <b>NET BOOK VALUE</b>	
At 31 December 2020	<u>524,662</u>
At 31 December 2021	<u>526,912</u>

### 5 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other debtors	<u>710</u>	<u>710</u>
	<u>710</u>	<u>710</u>

### 6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
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 2021**

# SOUTHAMPTON AFGHANI SHIA ASSOCIATION

## Notes to the Financial Statements - continued for the Year Ended 31 December 2021

### 7 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.21	31.12.20
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
Loan	81,361	86,162

### 8 SECURED DEBTS

The following secured debts are included within creditors:

	31.12.21	31.12.20
	£	£
Other loans		

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 1.1.21	Net movements in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>	544,461	31,654	576,114
General fund			
<b>Restricted funds</b>			
Hiwcfgrassroots (Football)	(2,151)		(2,151)
<b>TOTAL FUNDS</b>	542,311	31,654	573,965

**SOUTHAMPTON AFGHANI SHIA ASSOCIATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**9 MOVEMENT IN FUNDS - continued**

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	59,422	(27,769)	31,654
<b>Restricted funds</b>			
Hiwcfgrassroots (Football)			

---

<b>TOTAL FUNDS</b>	59,422	(27,769)	31,654
--------------------	--------	----------	--------

---



# SOUTHAMPTON AFGHANI SHIA ASSOCIATION

## Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations		
Local Authority Grant		
Membership fees	59,422	48,468
	59,422	48,468
<b>Investment income</b>		
Deposit account interest		
<b>Total incoming resources</b>	59,422	48,468
<b>RESOURCES EXPENDED</b>		
<b>Support costs</b>		
<b>Finance</b>		
Funeral Cost	5,800	
Catering Supplies		
Heat and light	445	620
Repairs and renewals	4,086	457
Printing, postage & stationery		
Telephone	100	133
Accountancy	550	
Legal & professional fees	7,034	
<b>Other</b>		
Rates and water	1,278	1,980
Insurance	1,216	1,210
Motor expenses		
Travel & subsistence		
Legal Fees		
Postage, Packaging & Stationary		
Bank charges		
Bank loan interest	6,509	6,509
Sundries	-	
Depreciation	750	
<b>Total resources expended</b>	27,770	10,911
<b>Net income</b>	31,653	37,556



**Issuer** AccountableUK

**Document generated** Fri, 28th Oct 2022 16:24:56 UTC

**Document fingerprint** 363f3e39cb11dc9dc3a8eca1b6d25933

#### Parties involved with this document

Document processed	Party + Fingerprint
Fri, 28th Oct 2022 21:22:46 UTC	Mr Mohammad Jawad Fayazi - Signer (234acfaa9e71af3895ad0cbfb3e68ed9)
Fri, 28th Oct 2022 21:36:08 UTC	Mr BAITULLAH HAIDARY - Signer (a2bedfc278ee001a596b01d37ca7c296)
Fri, 28th Oct 2022 21:39:52 UTC	Mr Zafir Hussein Naderi - Signer (6d7c788119456795e88cd80180449302)

#### Audit history log

Date	Action
Fri, 28th Oct 2022 21:39:55 UTC	Mr Zafir Hussein Naderi viewed the envelope. (82.1.137.238)
Fri, 28th Oct 2022 21:39:52 UTC	The envelope has been signed by all parties. (82.1.137.238)
Fri, 28th Oct 2022 21:39:52 UTC	Mr Zafir Hussein Naderi signed the envelope. (82.1.137.238)
Fri, 28th Oct 2022 21:39:15 UTC	Mr Zafir Hussein Naderi viewed the envelope. (82.1.137.238)
Fri, 28th Oct 2022 21:36:09 UTC	Mr BAITULLAH HAIDARY viewed the envelope. (92.40.196.35)
Fri, 28th Oct 2022 21:36:08 UTC	Document emailed to party email (35.176.206.61)
Fri, 28th Oct 2022 21:36:08 UTC	Sent the envelope to Mr Zafir Hussein Naderi for signing. (92.40.196.35)
Fri, 28th Oct 2022 21:36:08 UTC	Mr BAITULLAH HAIDARY signed the envelope. (92.40.196.35)
Fri, 28th Oct 2022 21:35:23 UTC	Mr BAITULLAH HAIDARY viewed the envelope. (92.40.196.35)
Fri, 28th Oct 2022 21:23:35 UTC	Mr Mohammad Jawad Fayazi viewed the envelope. (82.30.13.26)
Fri, 28th Oct 2022 21:22:47 UTC	Mr Mohammad Jawad Fayazi viewed the envelope. (82.30.13.26)
Fri, 28th Oct 2022 21:22:46 UTC	Document emailed to party email (35.176.206.61)
Fri, 28th Oct 2022 21:22:46 UTC	Sent the envelope to Mr BAITULLAH HAIDARY for signing. (82.30.13.26)
Fri, 28th Oct 2022 21:22:46 UTC	Mr Mohammad Jawad Fayazi signed the envelope. (82.30.13.26)
Fri, 28th Oct 2022 21:02:06 UTC	Mr Mohammad Jawad Fayazi viewed the envelope. (82.30.13.26)
Fri, 28th Oct 2022 17:00:01 UTC	Mr Mohammad Jawad Fayazi viewed the envelope. (92.40.193.25)
Fri, 28th Oct 2022 16:49:48 UTC	Mr Mohammad Jawad Fayazi viewed the envelope. (92.40.182.122)
Fri, 28th Oct 2022 16:45:09 UTC	Mr Mohammad Jawad Fayazi viewed the envelope. (92.40.175.202)
Fri, 28th Oct 2022 16:25:06 UTC	Document emailed to party email (18.132.46.134)

Fri, 28th Oct 2022 16:24:58 UTC	Sent the envelope to Mr Mohammad Jawad Fayazi for signing. (35.178.80.170)
Fri, 28th Oct 2022 16:24:58 UTC	Mr Zafir Hussein Naderi has been assigned to this envelope. (35.178.80.170)
Fri, 28th Oct 2022 16:24:58 UTC	Mr BAITULLAH HAIDARY has been assigned to this envelope. (35.178.80.170)
Fri, 28th Oct 2022 16:24:58 UTC	Mr Mohammad Jawad Fayazi has been assigned to this envelope. (35.178.80.170)
Fri, 28th Oct 2022 16:24:58 UTC	Envelope generated. (35.178.80.170)
Fri, 28th Oct 2022 16:24:58 UTC	Document generated with fingerprint 363f3e39cb11dc9dc3a8eca1b6d25933. (35.178.80.170)
Fri, 28th Oct 2022 16:24:56 UTC	Envelope generated with fingerprint 17473782214f2876fb75f936669af719 (18.133.63.166)