

REGISTERED CHARITY NUMBER: 1134186

**Report of the Trustees and
Unaudited Financial Statements for The Year Ended 31 December 2022
for
SOUTHAMPTON AFGHANI SHIA ASSOCIATION**

SOUTHAMPTON AFGHAN SHIA ASSOCIATION

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SOUTHAMPTON AFGHANI SHIA ASSOCIATION

Report of the Trustees
for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the Charity for the year ended 31 December 2022.
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

1 A Howards Grove
Southampton Hampshire
SO15 5PR

Trustees

Mr Mohammed Jawad Fayazi
Baitullah Haidary
Zafir Hussein Naderi

Independent Examiner AccountableUK

31 Bassett Crescent East
Southampton
SO16 7PD

SOUTHAMPTON AFGHANI SHIA ASSOCIATION

Report of the Trustees for the Year Ended 31 December 2022

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 lacks 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

(J) 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, occupation with the objective of improving the conditions of life for the residents. sexual orientation, organisation, in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time

(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 2022

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 2022

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:



24 Oct 2023

Mohammad Jawad Fayazi – Chairman

SOUTHAMPTON AFGHANI SHIA ASSOCIATION

**Report of the Trustees
for the Year Ended 31 December 2022**

Independent Examiner's Report to the Trustees of

SOUTHAMPTON AFGHANI SHIA ASSOCIATION

I report on the accounts for the year ended 31 December 2022 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. Whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to

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.

Kamal Miah
AccountableUK
31 Bassett Crescent East
Southampton
SO16 7PD

SOUTHAMPTON AFGHANI SHIA ASSOCIATION

Statement of Financial Activities for the Year Ended 31 December 2022

	Notes	Unrestricted Funds	Restricted Funds	31/12/2022 Total Funds	31/12/2021 Total Funds
INCOMING RESOURCES					
Incoming resources from generated funds			£119,312	£119,312	£59,422
Voluntary income					
Investment income	2				
Total Income Sources		£0	£119,312	£119,312	£59,422
RESOURCES EXPENDED					
Other resources expended			(14,583)		(27,770)
NET INCOMING/(OUTGOING) RESOURCES			£104,729		£31,652
RECONCILIATION OF FUNDS					
Total funds brought forward		£680,843	(2,151)	£678,692	£573,693
TOTAL FUNDS CARRIED FORWARD		£680,843	(2,151)	£678,692	£573,693

SOUTHAMPTON AFGHANI SHIA ASSOCIATION

Report of the Trustees

Balance Sheet as at 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	31/12/2022 Total Funds	31/12/2021 Total Funds
FIXED ASSETS					
Tangible assets	4	£526,162	£0	£526,162	£526,912
CURRENT ASSETS					
Debtors	5	£710	£0	£710	£710
Cash at bank and in hand		£251,161	£0	£251,161	£150,782
		<u>£251,871</u>	<u>£0</u>	<u>£251,871</u>	<u>£151,492</u>
CREDITORS					
Amounts falling due within one year	6	(22,778)	£0	(22,778)	(23,078)
NET CURRENT ASSETS		<u>£229,093</u>	<u>£0</u>	<u>£229,093</u>	<u>£128,414</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£755,255</u>	<u>£0</u>	<u>£755,255</u>	<u>£655,326</u>
CREDITORS					
Amounts falling due after more than one year	7	(76,564)	£0	(76,564)	(81,361)
NET ASSETS		<u>£678,691</u>	<u>£0</u>	<u>£678,691</u>	<u>£573,965</u>
FUNDS					
Unrestricted funds				(2,151)	(2,151)
Restricted funds	8			£680,843	£576,114
TOTAL FUNDS				<u>£678,692</u>	<u>£573,963</u>

SOUTHAMPTON AFGHANI SHIA ASSOCIATION

Balance Sheet as at 31 December 2022

The financial statements were approved by the Board of Trustees on 28th October 2022 and were signed on its behalf by:

Mohammad Jawad Fayazi - Chairman



24 Oct 2023

Baitullah Haidary- Secretary



24 Oct 2023

Zafir Hussein Naderi

- Treasurer



24 Oct 2023

Notes to the Financial Statements for the Year Ended 31 December 2022

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 use of resources 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

31/12/2022 31/12/2021

Deposit account interest

SOUTHAMPTON AFGHANI SHIA ASSOCIATION**Notes to the Financial Statements for the Year Ended 31 December 2022****- Continued****3 TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

4 TANGIBLE FIXED ASSETS

	Freehold property
COST	£522,912
Additions	
NET BOOK VALUE	
At 31 December 2021	<u>£522,912</u>
At 31 December 2022	<u>£522,912</u>

5 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/2022	31/12/2021
Other debtors	£710	£710
	<u>£710</u>	<u>£710</u>

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/2022	31/12/2021
Bank loans and overdrafts	0	0
Other creditors	£22,778	£23,078
	<u>£22,778</u>	<u>£23,078</u>

SOUTHAMPTON AFGHANI SHIA ASSOCIATION

Notes to the Financial Statements for the Year Ended 31 December 2022

- Continued

7 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Amounts falling due in more than one year

	31/12/2022	31/12/2021
Repayable by instalments: Loan	£76,561	£81,361
	£76,561	£81,361

8 SECURED DEBTS

The following secured debts are included within creditors:

	31/12/2022	31/12/2021
Other loans	£76,561	£81,361
	£76,561	£81,361

During the period there were secured debts totaling £76,561

This bank loan has a first legal charge over the freehold property at 1A Howards Grove, Shirley, Southampton, SO15 5PR.

9 MOVEMENT IN FUNDS

	At 01/01/2022	Net Movements in Funds	AT 31/12/2022
Unrestricted funds	£576,114	£104,729	£680,843
General fund			
Restricted funds			
Hiwcfgrassroots (Football)	(2,151)	£0	(2,151)
	£573,963	£104,729	£678,692

SOUTHAMPTON AFGHANI SHIA ASSOCIATION**Notes to the Financial Statements for the Year Ended 31 December 2022****- Continued****10 MOVEMENT IN FUNDS - continued**

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

	Incoming Sources	Resources Expended	Movement In Fund
Unrestricted funds			
General fund	£119,312	(14,583)	£104,729
Restricted funds			
Hiwcfgrassroots (Football)			
TOTAL FUNDS	£119,312	(14,583)	£104,729

SOUTHAMPTON AFGHANI SHIA ASSOCIATION

Detailed Statement of Financial Activities

for the Year Ended 31 December 2022

	31/12/2022	31/12/2021
INCOMING RESOURCES		
Voluntary income		
Donations		
Local Authority Grant		
Membership fees	£119,312	£59,422
	<hr/>	<hr/>
Investment income		
Deposit account interest	£0	£0
	<hr/>	<hr/>
Total incoming resources	<hr/> £119,312	<hr/> £59,422
RESOURCES EXPENDED		
Support Costs		
Finance		
Funeral Costs	£0	(5,800)
Catering supplies	£0	£0
Heat and light	(420)	(446)
Repairs and renewals	(2,000)	(4,086)
Printing, postage & stationery	(246)	£0
Telephone	£0	(101)
Accountancy	£300	(550)
Legal & professional fees	(3,644)	(7,034)
	<hr/> (6,010)	<hr/> (18,016)
Other		
Rates and water	£0	(1,278)
Insurance	(1,314)	(1,217)
Motor expenses	£0	£0
Travel & subsistence	£0	£0
Postage, Packaging & Stationary	£0	£0
Bank charges	£0	£0
Bank loan interest	(6,509)	(6,509)
Sundries	£0	£0
Depreciation	(750)	(750)
	<hr/> (8,573)	<hr/> (9,754)
	<hr/>	<hr/>
Total resources expended	<hr/> (14,583)	<hr/> (27,770)
	<hr/>	<hr/>
Net Income	<hr/> £104,729	<hr/> £31,652



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Parties involved with this document

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Tue, 24th Oct 2023 16:32:33 UTC	Mr Mohammad Jawad Fayazi - Signer (74844602b7144d377a19236a68936d67)
Tue, 24th Oct 2023 20:14:26 UTC	Mr BAITULLAH HAIDARY - Signer (2969275f81eab05b3da82895e946acf3)
Tue, 24th Oct 2023 20:22:29 UTC	Mr Zafir Hussein Naderi - Signer (f4337dd71a9e8a422e107d319032cc06)

Audit history log

Date	Action
Tue, 24th Oct 2023 20:22:46 UTC	Mr Zafir Hussein Naderi viewed the envelope. (82.1.137.238)
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Tue, 24th Oct 2023 20:22:30 UTC	This envelope has been signed by all parties (82.1.137.238)
Tue, 24th Oct 2023 20:22:29 UTC	Mr Zafir Hussein Naderi signed the envelope (82.1.137.238)
Tue, 24th Oct 2023 20:21:56 UTC	Mr Zafir Hussein Naderi viewed the envelope. (82.1.137.238)
Tue, 24th Oct 2023 20:14:26 UTC	Mr BAITULLAH HAIDARY viewed the envelope. (92.40.196.69)
Tue, 24th Oct 2023 20:14:26 UTC	Document emailed to party email (13.40.168.154)
Tue, 24th Oct 2023 20:14:26 UTC	Sent the envelope to Mr Zafir Hussein Naderi for signing (92.40.196.69)
Tue, 24th Oct 2023 20:14:26 UTC	Mr BAITULLAH HAIDARY signed the envelope (92.40.196.69)
Tue, 24th Oct 2023 20:11:04 UTC	Mr BAITULLAH HAIDARY viewed the envelope. (92.40.196.69)
Tue, 24th Oct 2023 16:32:33 UTC	Mr Mohammad Jawad Fayazi viewed the envelope. (145.40.129.199)
Tue, 24th Oct 2023 16:32:33 UTC	Document emailed to party email (35.176.177.35)
Tue, 24th Oct 2023 16:32:33 UTC	Sent the envelope to Mr BAITULLAH HAIDARY for signing (145.40.129.199)
Tue, 24th Oct 2023 16:32:33 UTC	Mr Mohammad Jawad Fayazi signed the envelope (145.40.129.199)
Tue, 24th Oct 2023 16:22:51 UTC	Mr Mohammad Jawad Fayazi viewed the envelope. (145.40.129.199)
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Tue, 24th Oct 2023 15:52:07 UTC	Mr Mohammad Jawad Fayazi viewed the envelope. (145.40.129.199)

Tue, 24th Oct 2023 15:49:14 UTC	Mr Mohammad Jawad Fayazi viewed the envelope. (145.40.129.199)
Tue, 24th Oct 2023 15:28:16 UTC	Mr Mohammad Jawad Fayazi viewed the envelope. (145.40.129.199)
Tue, 24th Oct 2023 15:18:10 UTC	Mr Mohammad Jawad Fayazi viewed the envelope. (145.40.129.199)
Mon, 23rd Oct 2023 5:39:26 UTC	Mr Mohammad Jawad Fayazi viewed the envelope. (145.40.129.199)
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