

**REGISTERED CHARITY NUMBER: 1139386**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for**

**Kent Afghan Community**

**Kent Afghan Community**

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March 2024**

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**Kent Afghan Community**  
**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES Objectives and aims**

The primary objects of the charity set out in its governing document are:

- the advancement of the Islamic religion in Kent for the public benefit;
- the advancement of education, including but not limited to Islamic education; and
- to promote for the benefit of the inhabitants of Kent the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their age, disablement, financial hardship or social and economic circumstances and with the object of improving the condition of life of the said inhabitants.

**Significant activities**

During the year the charity has further enhanced its facilities at its Rochester premises.

The charity continues to run classes in Maidstone once a week on Sunday on such subjects as English, Farsi, cultural aspects and the Qur'an.

Celebrations are held for religious festivals such as all the Islamic holidays including New Year, Ashura and Eid days.

**Public benefit**

In accordance with section 17(5) of the Charities Act 2011, the trustees have had due regard to the guidance published by the Charity Commission on the requirement that the objectives and work undertaken by the charity are in line with charitable objects and do provide benefit for the public.

The charity's aim is to provide facilities and classes for the Afghan community living in Kent. Having our own premises has enabled us to better maintain contact amongst and be a focal point for the community, both to retain their cultural and religious identity but also to provide a mechanism for the community to understand the local culture.

**FINANCIAL REVIEW Financial position**

The results for the year are set out on page 5. The charity has received donations of £29,087, an increase from last year. With an expenditure of £34,524.

**Reserves policy**

The charity purchased a freehold property in 2014 with the aid of a bank loan repayable over 15 years. Generous donations enabled the Charity to be able to repay the loan in full within 2 years.

Since the loan has been repaid, this trustees have been considering what level of reserves are required for the future. So far this has not been determined.

Free reserves could be taken to be the net current assets available, which total £127,573.

## **Kent Afghan Community**

### **Report of the Trustees**

**for the Year Ended 31 March 2024**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT Governing document**

The charity is an unincorporated association governed by its constitution dated 30 November 2010.

#### **Recruitment and appointment of new trustees**

There must be at least three trustees. The trustees of the charity are appointed for a term of three years by a resolution of the trustees passed at a special meeting of which 21 days notice is required.

In considering who to appoint as trustee, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

#### **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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS Registered Charity number**

1139386

#### **Principal address**

Kent Iman Ali Centre  
Cossack Street  
Rochester  
Kent  
ME1 2EF

#### **Trustees**

M A Tawasooli  
H G Ghas'emi  
A Mirzad

**Kent Afghan Community**

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

**Bankers**

Barclays Bank plc  
40-46 High Street  
Maidstone  
Kent  
ME1 2EF

Approved by order of the board of trustees on 16 September 2024 and signed on its behalf by:

M A Tawasooli - Trustee

## **Independent Examiner's Report to the Trustees of Kent Afghan Community**

### **Independent examiner's report to the trustees of Kent Afghan Community**

I report to the charity trustees on my examination of the accounts of Kent Afghan Community (the Trust) for the year ended 31 March 2024.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Nazir Moradi  
Accountant4every1  
22 Yarburcht street  
Manchester  
M16 7FJ

18 September 2024

# Kent Afghan Community

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

		2024	2023
		Unrestricted	Total
		fund	funds
	Notes	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	29,087	24,687
<b>EXPENDITURE ON</b>			
Charitable activities	3	(34,524)	(23,503)
<b>NET INCOME/LOSS</b>		<b>(5,437)</b>	<b>1,054</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>438,753</b>	<b>437,569</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>433,716</u></b>	<b><u>438,753</u></b>
Operating activities		34,524	23,503

# Kent Afghan Community

## Statement of Financial Position 31 March 2024

		2024 Unrestricted fund £	2023 Total funds £
	Notes		
<b>FIXED ASSETS</b>			
Tangible assets	7	307,143	322,839
<b>CURRENT ASSETS</b>			
Cash at bank		190,966	165,110
<b>CREDITORS</b>			
Amounts falling due within one year		(64,393)	(49,196)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		127,573	115,914
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		433,716	438,753
		<hr/>	<hr/>
<b>NET ASSETS</b>		433,716	438,753
		<hr/>	<hr/>
<b>FUNDS</b>	8		
Unrestricted funds		433,716	438,753
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		433,716	438,753
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 September 2024 and were signed on its behalf by:

M A Tawasooli - Trustee



## Kent Afghan Community

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

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### Income

Voluntary income and donations are accounted for as received by the charity. Other 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.

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on cost

##### Fund accounting

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

##### Financial instruments

The charity enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans to and from banks and other third parties.

Basic financial instruments are recognised at amortised cost, with changes recognised in the statement of financial activities.

#### 2. CHARITABLE ACTIVITIES COSTS

Direct		
Costs (see	Support	
note 3)	costs	Totals
£	£	£

# Kent Afghan Community

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

Operating activities	34,124	400	34,524
	<u>          </u>	<u>          </u>	<u>          </u>

### 3. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Community Centre	2,040	-
Dues & Subscriptions	31	25
Education & Training	1,000	1,283
Insurance	1,359	1,294
Office Supplies	1,117	1,533
Repairs and renewals	2,197	0
Rates and water	0	103
Electricity and gas	10,511	5,812
Depreciation of tangible fixed assets	<u>15,869</u>	<u>13,453</u>
	34,124	23,503

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2019.

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	24,687
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Operating activities	23,503

**Kent Afghan Community**

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

NET INCOME			1,184
6.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		
			Unrestricted fund £
7.	RECONCILIATION OF FUNDS		
Total funds brought forward			437,569
TOTAL FUNDS CARRIED FORWARD			438,753
TANGIBLE FIXED ASSETS			
	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023	355,174	34,891	390,065
Additions	-	173	173
Disposals	-	-	-
At 31 March 2024	355,174	35,064	390,238
DEPRECIATION			
At 1 April 2023	41,955	25,271	67,226
Charge for year	7,103	8,766	15,869
Eliminated on disposal	-	-	-
At 31 March 2024	49,058	34,037	83,095
NET BOOK VALUE			
At 31 March 2024	306,116	1,027	307,143
At 31 March 2023	313,219	9,620	322,839

# Kent Afghan Community

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

### 8. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	438,753	(5,037)	433,716
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>438,753</u>	<u>(5,037)</u>	<u>433,716</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	29,087	(34,124)	(5,037)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>29,087</u>	<u>(34,124)</u>	<u>(5,037)</u>

### Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	437,569	1,184	438,753
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>437,569</u>	<u>1,184</u>	<u>438,753</u>

### 9. MOVEMENT IN FUNDS - continued

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

# Kent Afghan Community

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	24,687	(23,503)	1,184
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>24,687</u>	<u>(23,503)</u>	<u>1,184</u>

### 10. RELATED PARTY DISCLOSURES

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

**Kent Afghan Community**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	29,087	24,687
	<hr/>	<hr/>
<b>Total incoming resources</b>		
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Community Centre	2,040	-
Dues & Subscriptions	31	25
Education & Training	1,000	1,283
Insurance	1,359	1,294
Office Supplies	1,117	1,533
Repairs and renewals	2,197	0
Rates and water	0	103
Electricity and gas	10,511	5,812
Depreciation of tangible fixed assets	<u>15,869</u>	<u>13,453</u>
	34,124	23,503
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	<u>400</u>	<u>130</u>
<b>Total resources expended</b>	<u>34,524</u>	<u>23,633</u>
<b>Net income/Loss</b>	<u>(5,437)</u>	<u>1,054</u>

## **Kent Afghan Community**

This page does not form part of the statutory financial statements