

KENT AFGHAN COMMUNITY

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st March 2025**

Registered Charity No. 1139386

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Report of the trustees for the year ended 31 March 2025

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charity Name: Kent Afghan Community.

Charity Number: 1139386

Trustees (up to date of signing)

Mr Mohammad Ayub Tawasooli

Mr Anwar Mirzad

Mr Haji Gol Ghas'emi

Principal Office

Cossack Street

ROCHESTER

Kent

ME1 2EF

Independent Examiners

Nazir Moradi

Accountant4every1 ltd.

22 Yarburgh street

Manchester, Greater Manchester

M16 7FJ,

29/12/2025

Bankers

Lloyds Bank Plc

I Legg St

Chelmsford

CM1 1JS

Objectives and Activities

The objects of the trust are:

- 1) The advancement of the islamic religion in Kent for the public benefit;
- 2) The advancement of education, including but not limited to islamic education.
- 3) To promote for the benefit of the inhabitants of Kent and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants
- 4) The furtherance of such other purposes as are exclusively charitable under the laws of England and Wales as the trustees shall from time to time determine.
- 5) The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance: How our activities delivered public benefit

Financial Review

The trustees are satisfied with the accounts. During the year trust has received income from donation and legacies is £5000, from charitable activities is £14582.98 and £8635 from membership

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a current account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2025 was £142091.99.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

1 . Education

Sustaining High-Quality Education: Continuing to offer diverse workshops, language programs, and youth development initiatives that empower individuals of all ages.

2. Culture

Cultural Preservation & Promotion: Hosting regular events, art exhibitions, and heritage celebrations to honor our traditions while fostering cross-cultural understanding.

3. Faith

Spiritual Growth & Inclusion: Expanding access to religious and interfaith programs that nurture spiritual well-being and community unity.

Structure, governance and management

The Charity is a registered charitable trust organisation and is constituted under a trust deed dated 30 NOVEMBER 2010

Appointment of trustees

New trustees are appointed by existing trustees and serve for three years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of three trustees, to a maximum of twelve trustees, with no more than three trustees due for re-appointment in any one year.

At the quarterly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance.

Trustee induction and training

The charity trains and inducts trustees via a system of mentoring and internal training.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 29/12/2025 and signed on their behalf by



Mohammad

Ayub Tawassoli

Chair

KENT AFGHAN COMMUNITY REGISTERED
CHARITY NO. 1139386

I report on the accounts of the charity, for the Year ended 31 March 2025 which are set out on pages 7 to 15.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts, and I am qualified to undertake the examination.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners 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 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:
 - to keep accounting records, have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.



Signed:
Nazir Moradi
Date: 29/12/2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 March 2025

(Including income and expenditure account)

		Unrestricted Funds £	Restricted Funds	Year Ended 31 March 2025 £
	Notes			
Income from:				
Donations and legacies	3	5000		5,000
Membership	4	8635		8,635
Charitable Activities	5	14582.98		14,583
				0
Total		28,217.98		28,218
Expenditure on:	6			
Raising Funds		(7733.83)		-7,734
Charitable Activities		(23564.43)		-23,564
Refurbishment		(30546.37)		-30,546
				0
Total		(61844.63)		
Net income/(expenditure)		(33,626.65)		-33,627
Net movement in funds		(33,626.65)	--	-33,627
Revaluation of property	7	640000		640,000
Totals funds B/F		142,091.99		142,092
Total funds C/F		748,465.34		748,465

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 13 form part of these accounts

BALANCE SHEET AS AT 31 March 2025

		31-Mar-25
	Notes	£
Fixed assets:		
Tangible assets	8	640000
Total fixed assets		640000
Current assets:		
Cash at Bank & in Hand		£142,091.99
Prepaid expenses		<u>0</u>
Total current assets		<u>£142,091.99</u>
Liabilities:		0
Creditors: Amounts falling due within one year	9	-550
Net current assets or liabilities		<u>£141,541.99</u>
Total assets less current liabilities		£781,541.99
Total net assets or liabilities		<u>£781,541.99</u>

Approved on behalf of the Trustees Management Committee



Mohammad Ayub
Tawassoli
(Chair)
Date : 29/12/2025

NOTES TO THE ACCOUNTS

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice.

Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is one restricted fund at the year end.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Further details of each fund are disclosed in note 10.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of events.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Building	0% Straight Line Basis
Fixtures & Fittings	0% Straight Line Basis
Building Improvements	0% Straight Line Basis

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(l) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the period totalled £NIL (2023: £NIL.).

3. Donations and Legacies

3. Donations and Legacies		
	Unrestricted Year Ended 31 March	Restricted Year Ended 31 March
	2025	2024
	£	£
Donations	5000	0
Total	5000	0

4.Membership		
	Unrestricted Year Ended 31 March	Restricted Year Ended 31 March
	2025	2024
	£	£
60 x Members	8635	0
Total	8635	0

5. Income from Charitable Activities

	Unrestricted Year Ended 31 March	Restricted Year Ended 31 March
	2025	2024
	£	£
Muharram	5077	
Ramadan	100	
Qadr	579.7	
Classes	370	
Other donations	8117	0
Refunds	334	
Total	14577.7	0

6. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

Expenditure:		
Expenditure	Amount	Year Ended 31 March 2025
Refurbishment	(30546.37)	(30546.37)
Grocery & Food	(9124.53)	(9124.53)
Utilities	(9799.90)	(9799.90)
subscription	(1950.45)	(1950.45)
insurance	(834.00)	(834.00)
Accountancy	(550.00)	(550.00)
Website	(826.00)	(826.00)
Speaker	(4640.00)	(4640.00)
Others	(3313.83)	(3313.83)
Total	(61585.08)	(61585.08)

7. Tangible Fixed Assets

	Building	Machinery	Total
COST:		0	
At 31 March 2024	600000	0	600000

Revaluation	50000	-	50000
		-	
At 31 March 2025	650000	-	650000
		-	
Depreciation:	5000	0	5000
Charged in Year	5000	0	
At 31 March 2024	640000	0	640000
NET BOOK VALUE			
At 31 March, 2024	595000		595000
At 31 March, 2025	640000	0	640000

Investment property comprises consists of a building, held. The fair value of the investment property has been arrived at from reviewing market evidence from sources not connected with the charity. The valuation is by the Trustees on an open market value basis.

Fair Value

At 31 March 2024 £600000

Additions through external acquisition and revaluation £40000

At 31 March 2025 £640000

8. Creditors: amount falling due within one year

	2025		2024
	£		£
Other Creditors and accruals	550		0
Total	550		0

1. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognized on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortized cost using the effective interest method.