

The Charity Registration Number is :- 1143598

Peterborough Afghan Shia Association

Report and Accounts

31 March 2021

Peterborough Afghan Shia Association

Report and accounts for the year ended 31 March 2021

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Peterborough Afghan Shia Association

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- Peterborough Afghan Shia Association

The charity is also known by its operating name, Peterborough Afghan Shia Association

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1143598

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Peterborough Afghan Shia Association

Trustees' Annual Report for the year ended 31 March 2021

The principal operating address, telephone number, email and web addresses of the charity are:-

28 Halifields Lane
Paston, Peterborough
Cambridgeshire, PE4 7YH

The Trustees in office on the date the report was approved were:-

Mr. David Askari	Mr. Nabi Jawadi
Mr. Ezatulah Rezei	Mr. Bakir Painsa

The following persons served as Trustees during the year ended 31 March 2021 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Mr. Hamid Ahmadi	27/05/2016	20/09/2020
Mr. Mukhtar Mirzad	27/05/2018	20/09/2020
Mr. Ali Kamali	27/05/2018	20/09/2020
Mr. Abdullah Ghulami	27/05/2016	20/09/2020
Mr. Aman Ramazani	27/05/2018	20/09/2020
Mr. Nasolla Samadi	27/05/2018	20/09/2020
Mr. Qasim Rahimi	27/05/2019	20/09/2020
Mr. Ashraf Sakhizade	27/05/2018	20/09/2020
Mr. Mousa Rajabi	27/05/2018	20/09/2020
Mr. Hasanriza Haidary	27/05/2018	20/09/2020
Mr. Abdulazim Zirarki	27/05/2018	20/09/2020

All the trustees are also members of the charity.

Peterborough Afghan Shia Association

Trustees' Annual Report for the year ended 31 March 2021

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the Association are to:

(a) promote the benefit of the Shia Ithna-Asheri inhabitants of Peterborough and the neighbourhood defined by City of Peterborough Boundary (hereinafter called the area of benefit) without distinction of sex, race or of political or other opinions by associating together the said inhabitants the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in interests of religious, social welfare for recreation and leisure- occupation with the object of improving the conditions of life the said inhabitants;

(b) establish, or secure the establishment of, a Community Centre (hereinafter called "the Centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects;

(c) promote such other charitable purposes as may from time to time be determined.

(d) To advance the Muslim religion in the city of Peterborough and elsewhere in accordance with the doctrines of Shia Ithna-Asheri faith.

The Association shall be a non-party in politics.

The main activities undertaken in relation to those purposes during the year.

The charity provides facilities in the interests of religious, social welfare and advancing education for the Shia Ithna-Asheri community. The Charity confirms that trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission. The charity and its premises are open to all members of the Shia Ithna-Asheri community in the Peterborough and surrounding area.

Peterborough Afghan Shia Association

Trustees' Annual Report for the year ended 31 March 2021

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The charity provides facilities in the interests of religious, social welfare and advancing education for the Shia Ithna-Asheri community.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

How the activities undertaken during the year contributed to the achievement of the aims and objectives.

The Centre is now being utilised for the objects of the Charity for the benefit of its Shia Ithna-Asheri community and the broader community in Peterborough and surrounding areas.

We can freely celebrate our special occasions such as Eids, new years and other religious and cultural events. In addition we are planning to open some educational classes including Dari language, IT, sports, and English for ladies and gents whose English is not fluent. We have been in touch with the city council about a Yoga classes for ladies and the process is still ongoing and not yet confirmed the start date. During the year we have held several parties for the children and set some basic questions (quiz) to answer and the winner was awarded a prize. We are aiming to start the Dari language; IT and English classes very soon, but due to the charity need for financial help the start date is not yet known.

The contribution of volunteers during the year.

The charity depends on the support of its volunteers, which is much appreciated. The charity had several Volunteers who donated their time stewarding events and general day to day running of the charity. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

Peterborough Afghan Shia Association

Trustees' Annual Report for the year ended 31 March 2021

The main achievements and performance of the charity during the year.

With the purchase of the charity's premises in the previous year, the charity has held regular weekly activities. The religious centre is open to all Shai Ithna-Asheri followers in the Peterborough area. There are regular religious activities.

The charity carried out building work in expanding the kitchen area and facilities. It is anticipated that the extension work will be completed in the following accounting period.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

In October 2016 the Charity secured premises for use as its centre. The charity has fully year utilised the premises for charitable purposes and provides facilities in the interests of religious, social welfare and advancing education for the Shia Ithna-Asheri community. Regular activities are carried out at the charities premises for religious and social welfare. The religious centre is open to all Shia Ithna-Asheri followers in the Peterborough and surrounding area.

The degree to which the achievements and performance during the year have benefited wider society.

With the purchase of the charity's premises in the previous year, the charity will aim to provide Inter faith activities including Mosque open day in the near future. The religious centre is open to all Shai Ithna-Asheri followers in the Peterborough area.

Peterborough Afghan Shia Association

Trustees' Annual Report for the year ended 31 March 2021

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The Charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with Charity number 1143598

The Charity is constituted as an unincorporated charity, established by written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW).

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

All the Trustees are individuals. The Trustee appointment and governance is endorsed by the Charity's constitution.

Bankers

National Westminster Bank, Cathedral Square, Peterborough PE1 1XH

Accountants

JP Accountants Ltd 62 Francis Gardens Peterborough PE1 3XT

Peterborough Afghan Shia Association

Trustees' Annual Report for the year ended 31 March 2021

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	17,959	5,189
	<hr/>	<hr/>
Unrestricted Revenue Funds available for the general purposes of the charity	277,011	259,052
	<hr/>	<hr/>
Total Funds	277,011	259,052

Financial review of the position at the reporting date, 31 March 2021 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The Trustees view that not having a restricted fund policy means that there is a flexibility and a more dynamic manner in which they can fund projects whenever needed.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

MJ Panjwani

Member of JP Accountants Ltd

62 Francis Gardens

Peterborough

Cambridgeshire

PE1 3XT

Peterborough Afghan Shia Association

Trustees' Annual Report for the year ended 31 March 2021

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 29 January 2022.

Mr. Ezatulah Rezei
Trustee

Peterborough Afghan Shia Association

Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 March 2021

We report on the financial statements of Peterborough Afghan Shia Association for the year ended 31 March 2021, as set out on pages 10 to 30, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 18, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of the directors and the accountant

As described on page 8, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

Signed:-

MJ Panjwani - Independent Accountant

JP Accountants Ltd

62 Francis Gardens
Peterborough
Cambridgeshire
PE1 3XT

This report was signed on 29 January 2022

Peterborough Afghan Shia Association - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Income & Endowments from:					
Donations & Legacies	A1	52,681	-	52,681	35,660
Expenditure on:					
Charitable activities	B2	34,722	-	34,722	30,471
Total expenditure	B	34,722	-	34,722	30,471
Net income for the year		17,959	-	17,959	5,189
Net income after transfers	A-B-C	17,959	-	17,959	5,189
Net movement in funds		17,959	-	17,959	5,189
Reconciliation of funds:-	E				
Total funds brought forward		259,052	-	259,052	253,863
Total funds carried forward		277,011	-	277,011	259,052

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 18 to 30 form an integral part of these accounts.

Peterborough Afghan Shia Association - Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income from:				
Donations & Legacies	A1	35,660	-	35,660
Total income	A	35,660	-	35,660
Expenditure on:				
Charitable activities	B2	30,471	-	30,471
Total expenditure	B	30,471	-	30,471
Net income for the year		5,189	-	5,189
Net income after transfers		5,189	-	5,189
Net movement in funds		5,189	-	5,189
Reconciliation of funds:-	E			
Total funds brought forward		253,863	-	253,863
Total funds carried forward		259,052	-	259,052
All activities derive from continuing operations				

Peterborough Afghan Shia Association - Statement of Financial Activities for the year ended 31 March 2021

Peterborough Afghan Shia Association - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	17,959	5,189
Resources applied on functional fixed assets	(5,226)	(662)
Net resources available to fund charitable activities	12,733	4,527

The resources applied on fixed assets for charity use represents the cost of additions.

The notes attached on pages 18 to 30 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	259,052	-	259,052	253,863
Recognised gains and losses before transfers	17,959	-	17,959	5,189
	277,011	-	277,011	259,052
Closing revenue funds	277,011	-	277,011	259,052

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	277,011	-	277,011	259,052

The notes attached on pages 18 to 30 form an integral part of these accounts.

Peterborough Afghan Shia Association - Statement of Financial Activities for the year ended 31 March 2021

**Peterborough Afghan Shia Association
Income and Expenditure Account for the year ended 31 March 2021 as required by the Companies Act 2006**

	2021 £	2020 £
<i>Income</i>		
Income from operations	52,681	35,660
Investment income and interest		
Gross income in the year before exceptional items	52,681	35,660
Gross income in the year including exceptional items	52,681	35,660
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	23,113	19,549
Depreciation and amortisation	5,060	3,754
Governance costs	375	350
Interest payable 6	6,174	6,818
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	34,722	30,471
Net income before tax in the financial year	17,959	5,189
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	17,959	5,189
Retained surplus for the financial year	17,959	5,189

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 30 form an integral part of these accounts.

Peterborough Afghan Shia Association - Balance Sheet as at 31 March 2021

	SORP		2021	2020
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	11	A2	413,312	413,146
Current assets		B		
Debtors	12	B2	1,206	918
Cash at bank and in hand		B4	23,279	8,593
Total current assets			<u>24,485</u>	<u>9,511</u>
Creditors: amounts falling due within one year	14	C1	<u>(8,321)</u>	<u>(6,214)</u>
Net current assets			16,164	3,297
			<u>429,476</u>	<u>416,443</u>
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	15	C2	(152,465)	(157,391)
The total net assets of the charity			<u><u>277,011</u></u>	<u><u>259,052</u></u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	20	D3	277,011	259,052
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Designated Funds

Total charity funds			<u><u>277,011</u></u>	<u><u>259,052</u></u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

Peterborough Afghan Shia Association - Balance Sheet as at 31 March 2021

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mr. Bakir Painsa

Trustee

Approved by the board of trustees on 29 January 2022

The notes attached on pages 18 to 30 form an integral part of these accounts.

Peterborough Afghan Shia Association

Cash Flow Statement for the year ended 31 March 2021

		2021 £	2020 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>24,832</u>	<u>9,044</u>
<i>Cash flows from investing activities</i>			
Purchase of property, plant and equipment		(5,226)	(662)
<i>Cash flows from financing activities</i>			
Repayment of amounts borrowed		(4,920)	(4,853)
Net cash used in financing activities	C	<u>(4,920)</u>	<u>(4,853)</u>
Overall cash provided by all activities	A+B+C	<u>14,686</u>	<u>3,529</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2021		14,685	3,529
Cash and cash equivalents at 1 April 2020		8,593	5,064
Cash at bank and in hand less overdrafts at 31 March		<u>23,278</u>	<u>8,593</u>

Peterborough Afghan Shia Association

Cash Flow Statement for the year ended 31 March 2021

Peterborough Afghan Shia Association

Cash Flow Statement for the year ended 31 March 2021 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	17,959	5,189
Adjustments for :-		
Depreciation charges	5,060	3,754
Write downs of investments	-	-
Net gains on investment assets	-	-
Increase in debtors	(288)	(918)
Increase in creditors, excluding loans	2,101	1,019
Net cash provided by operating activities	A 24,832	9,044

Analysis of cash and cash equivalents

	2021	2020
	£	£
Notice deposits - (less than 3 months)	23,279	8,593
Total cash and cash equivalents	23,279	8,593

Peterborough Afghan Shia Association

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note7.

Peterborough Afghan Shia Association

Notes to the Accounts for the year ended 31 March 2021

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	2 % straight line
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A regular annual review of the likelihood of asset impairment is undertaken.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies as per charity's constitution.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

Peterborough Afghan Shia Association

Notes to the Accounts for the year ended 31 March 2021

5 Net surplus before tax in the financial year

2021	2020
£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	3,588	3,146
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6 Interest payable

2021	2020
£	£

Loan interest	6,174	6,818
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Peterborough Afghan Shia Association

Notes to the Accounts for the year ended 31 March 2021

7 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had Volunteers who donated their time in supporting the charity. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

8 Staff costs and emoluments

<i>Salary costs</i>	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	20,001	11,669
Total salaries, wages and related costs	20,001	11,669

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

The Charity had 2 employees in the year.

9 Defined benefit pension scheme

The Charity had 2 employees in the year. Both employees opted out of the pensions auto-enrollment.

10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Peterborough Afghan Shia Association

Notes to the Accounts for the year ended 31 March 2021

11 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	426,118	662	-	426,780
Additions	-	5,226	-	5,226
At 31 March 2021	426,118	5,888	-	432,006
Depreciation				
At 1 April 2020	13,468	166	-	13,634
Charge for the year	3,588	1,472	-	5,060
At 31 March 2021	17,056	1,638	-	18,694
Net book value				
At 31 March 2021	409,062	4,250	-	413,312
At 31 March 2020	412,650	496	-	413,146

Land and building is used for direct charitable purposes.

12 Debtors

	2021 £	2020 £
Other debtors	1,206	918

Peterborough Afghan Shia Association

Notes to the Accounts for the year ended 31 March 2021

13 Contingent asset

	2021	2020
	£	£
None	-	-

14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	4,920	4,914
Accruals	1,537	1,199
PAYE, NIC VAT and other taxes	225	101
Other creditors	1,639	-
	8,321	6,214

15 Creditors: amounts falling due after one year

	2021	2020
	£	£
Bank loans and overdrafts	152,465	157,391

16 Loans to trustees included in debtors

None

17 Guarantees made by the charity on behalf of trustees

None

18 Income and Expenditure account summary

	2021	2020
	£	£
At 1 April 2020	259,052	253,863
Surplus after tax for the year	17,959	5,189
At 31 March 2021	277,011	259,052

Peterborough Afghan Shia Association

Notes to the Accounts for the year ended 31 March 2021

19 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	413,312	-	-	413,312
Current Assets	24,485	-	-	24,485
Current Liabilities	(8,321)	-	-	(8,321)
Long Term Liabilities	(152,465)	-	-	(152,465)
	277,011	-	-	277,011

At 1 April 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	413,146	-	-	413,146
Current Assets	9,511	-	-	9,511
Current Liabilities	(6,214)	-	-	(6,214)
Long Term Liabilities	(157,391)	-	-	(157,391)
	259,052	-	-	259,052

20 Change in total funds over the year as shown in Note 19 , analysed by individual funds

	Funds brought forward from 2020 £	Movement in funds in 2021 See Note 21 £	Transfers between funds in 2021 See Note 0 £	Funds carried forward to 2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	259,052	17,959	-	277,011
Total unrestricted and designated funds	259,052	17,959	-	277,011
Total charity funds	259,052	17,959	-	277,011

Peterborough Afghan Shia Association

Notes to the Accounts for the year ended 31 March 2021

21 Analysis of movements in funds over the year as shown in Note 20

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	52,681	(34,722)	-	17,959

22 The purposes for which the funds as detailed in note 20 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

23 Ultimate controlling party

The charity is under the control of its legal members.

24 Events after the year ending 31 March 2021

The COVID-19 pandemic caused operational issues for the charity including:

The ability to fund-raise, including events and direct debits/memberships by donors being postponed or cancelled.

The charity has had to close its premises during the height of the pandemic in accordance with guidance.

Trustees have identified and managed risks in accordance with national guidance on social - distancing measures.

There has not been any future financial or operational concerns which been identified.

The Trustees expect the potential financial impact of Covid-19 to be short term and will continue its activities for the foreseeable future.

Peterborough Afghan Shia Association

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

25 Donations and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals				
Donations and subscriptions	23,310	-	23,310	34,742
Total donations and gifts from individuals	23,310	-	23,310	34,742
Revenue grants from government and public bodies				
HMRC JRS scheme	14,371	-	14,371	918
Local Government Business Support Grant	10,000	-	10,000	-
Total public sector revenue grants	24,371	-	24,371	918
Revenue grants and donations from non public bodies				
Orison Alim Grant Staff support	5,000	-	5,000	-
Total private sector revenue grants	5,000	-	5,000	-
Total Donations and Legacies	A1 52,681	-	52,681	35,660

26 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Gross wages and salaries - charitable activities	20,001	-	20,001	11,669
Total direct spending	B2a 20,001	-	20,001	11,669

Peterborough Afghan Shia Association

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

27 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
<i>Premises Expenses</i>				
Rates and water charges	414	-	414	1,484
Light heat and power	879	-	879	2,546
Premises repairs, renewals and maintenance	150	-	150	1,867
Property insurance	583	-	583	582
<i>Administrative overheads</i>				
Telephone, fax and internet	576	-	576	136
Stationery and printing	435	-	435	1,265
Sundry expenses	75	-	75	-
<i>Financial costs</i>				
Loan interest	6,174	-	6,174	6,818
Depreciation & Amortisation in total for the	5,060	-	5,060	3,754
Support costs before reallocation	14,346	-	14,346	18,452
Total support costs	14,346	-	14,346	18,452

The basis of allocation of costs between activities is described under accounting policies

Peterborough Afghan Shia Association

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

28 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Independent Examiner's fees	375	-	375	350
Total Governance costs	375	-	375	350

29 Total Charitable expenditure

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Total direct spending	B2a 20,001	-	20,001	11,669
Total support costs	B2d 14,346	-	14,346	18,452
Total Governance costs	B2e 375	-	375	350
Total charitable expenditure	B2 34,722	-	34,722	30,471

Peterborough Afghan Shia Association

Activity analysis of Income and expenditure for the for the year ended 31 March 2021

This analysis is classssified by activity and not by conventional nominal descriptions.

30 Analysis of income by activity

	SOFA ref	2021 £	2020 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	52,681	35,660
Categories of income			
Income from donations and subscriptions		52,681	35,660

31 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021 £	2021 £	2021 £	2021 £	2020 £
Primary purpose and ancillary trading¹					
Direct costs	20,001	-	-	20,001	-
Premises expenses	-	2,026	-	2,026	3,036
Administrative overheads	-	1,086	-	1,086	-
Financial costs	-	11,234	-	11,234	9,447
Total Primary purpose and ancillary trading¹	20,001	14,346	-	34,347	12,483

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021 £	2021 £	2021 £	2021 £	2020 £
Total Primary purpose and ancillary trading ¹	20,001	14,346	-	34,347	12,483
Total Governance costs as detailed in Note 28	-	375	-	375	350
Total charitable expenditure	20,001	14,721	-	34,722	12,833

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 29

Peterborough Afghan Shia Association

Activity analysis of Income and expenditure for the for the year ended 31 March 2021

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Primary purpose and ancillary trading ¹	375	11,234	-	3,112	14,721

32 Analysis of non charitable expenditure by activity

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<i>Governance costs</i>	Governance costs 2021 £	Governance costs 2020 £
Other Expenditure - Governance costs as detailed in Note 28	<u>375</u>	<u>350</u>

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 0