

PERSIAN ADVICE BUREAU

Trustees Report and Financial Statements

For the year ended 4th April 2021



**Persian Advice Bureau
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**Persian Advice Bureau
Charity Information**

Organisation Name: Persian Advice Bureau

Organisation Address: Second Floor
Avenue House
17 East End Road
London
N3 3QE

Charity Number: 1163147

Bankers: National Westminster Bank
Enfield Customer Service Centre
PO Box 145
Lee House
Baird Road
Middlesex
EN1 1FN

Independent Examiner: Community Barnet
SEIDS Hub
Wembley
London
HA9 0RJ

Trustees:

Position	Name	Appointed/reappointed	Resigned
Founder/Chair	Foujon Naini	14/08/2015	
Treasurer	Nader Fam	14/08/2015	
Secretary	Farank Rezazadeh	14/08/2015	
Secretary	Atusa Tehrani	14/08/2015	

**Persian Advice Bureau
Trustees Report
For the Year ended 4th April 2021**

Objectives and Activities

To provide support and advocacy to asylum seekers and refugees in the UK, in particular, but not exclusively to Iranians and Farsi speakers. To provide training and support services, to advance them in life and assist with the adaption and integration within a new community. To prevent exploitation of asylum seekers and refugees, arriving at the UK by signposting and advice. To promote Persian culture.

Main Activities

Due to the lockdowns, Persian Advice Bureau was not able to perform its cultural and fundraising activities, as well as as productive as previous years. However, we could still organise some events on a smaller scale or via Zoom, despite the challenges confronted by COVID-19.

The pandemic brought many different communities of various faiths, ethnicity, vulnerabilities, and cultures, together under one roof.

We held a memorial at St Mary's at Finchley Parish Church, London, N3, in memory of the 176 passengers and crew of the Ukrainian Flight PS752. The event was supported by 98 Iranians from all over the UK and Barnet Councillors. The memorial brought grieving Iranians together, to express their feelings and pay respect to the 176 victims of this tragedy.

PAB was preparing for Norooze, the Iranian New Year Festival, in collaboration with Community Barnet, Middlesex University, Razi School, Barnet Refugee Services, and Paiwand Charity. But sadly due to the lockdown, this annual cultural event had to be cancelled.

Since the first Lockdown, PAB still continued to work vigorously at ground level; running food banks as well as delivering food to the vulnerable in the community.

Our telephone helplines, run by volunteers, assisted hundreds of refugees with Universal Credit claims, housing benefits, debts, and emotional matters. The same helpline helped hundreds of asylum seekers with emotional issues and signposting.

During this period of time, PAB in partnership with The British Red Cross, assisted 125 asylum seekers with The Destitution Fund. This 12-week, weekly payment was an absolute lifeline to those recipients. This was when the Home Office was not even offering the £8 ASPEN payment to the asylum seekers.

PAB was awarded over £400 by Young Barnet Foundation and Neighbourly Community Fund to run Food banks in Barnet and assist the needy in the community.

Meanwhile, Volunteers started delivering crates of ready-made foods, pastries, French oven-baked loaves of bread and pastries donated by Marks & Spencer's, Waitrose, Starbucks, and Costa to mainly asylum seekers in Home Office accommodations in Barnet and London.

PAB requested clothing, toiletry, shoes, vitamins, and stationaries via our social media. The donations were delivered and gathered at the home of one of the Trustees. These were then separated, packed, and posted or delivered by car to various hotels accommodating asylum seekers during the Lockdowns.

**Persian Advice Bureau
Trustees Report
For the Year ended 4th April 2021**

Main Activities Con'd

PAB created two Telegram Groups so that the Farsi speaking asylum seekers in the UK could exchange information about their ways of life in the UK, immigration updates, and nostalgic reminiscent for moral support. But, most of all, to keep track of each other's whereabouts. One of the benefits of this group was that through the group, they could ask questions from us and receive a reply within a short period of time.

This also led to PAB being alerted of the disappearance of a young asylum seeker in Manchester. This was through a message sent by his close friend, who was at the time placed in a hotel in London. Following the report of his disappearance to The Great Manchester Police Force, PAB was informed by the coroner of the death of this young man. For weeks PAB liaised with the deceased's family and various organisations for the transportation of the deceased body to his home country of Iran. Later, this family decided that if he wanted to be buried in Iran, he would have never left the country seeking asylum in the UK.

PAB ran twice-weekly online play reading classes for many asylum seekers staying at the Home Office accommodations via Zoom, in the evenings.

Meanwhile, by way of generous donations and funding, PAB continued to provide counselling, emotional wellbeing support, advice, clothing, food and toiletry to many young and old asylum seekers and refugees during these unprecedented times.

In collaboration with YBF and BRC, PAB distributed Christmas presents to asylum seeker children and food vouchers to their families and single adults in Barnet during the peak of the pandemic.

In October 2020, Barnet Council commissioned PAB to assist over 400 asylum seekers staying in two Home Office hotels in Barnet.

PAB appointed two outreach workers to offer help and assistance in two hotels in February 2020.

From February 2021 until April 2021, PAB had already assisted many asylum seekers in the two hotels; applying to Migrant Help for their s.95, GP registration and dentist appointments and many other medical needs. PAB was liaised with government organisations on behalf of the asylum seekers in the two hotels and provided clothing, mobile phone, food vouchers, etc.

PAB ran a small library for the asylum-seeking children in the two hotels. Celebration of Eid ul Fetr in the two hotel lobbies and even making a #IWD2021 video with a few of the female asylum seekers in the hotels.

We prepared presents for asylum seeker children and cards to sign, to give to their mothers on Mother's Day.

We facilitated the vaccination of the asylum seekers in the two hotels at the Jesus House, London, N2, with a surprise visit from Prince Charles and the Prime Minister, Boris Johnson.

One of our volunteers participated in the making a short video for Barnet and her photograph underlined with our name, became the face of the 'vaccination campaign, on many billboards all over Barnet, encouraging residents to become vaccinated with the slogan 'I've had the COVID-19 JAB, Will You?'

We celebrated Easter with the asylum seekers and gave Easter eggs to the children in the two hotels.

**Persian Advice Bureau
Trustees Report
For the Year ended 4th April 2021**

Achievements and Performance

Being one of the two charities chosen by Barnet council to assist asylum seekers in two of the four hotels in Barnet.

Advisers

Warren Grant -Solicitor
Althea Baily Perkins - Solicitor
Professor M. Boroumand - Medical Nutritionist
Foujon Naini - Senior Adviser
Parsa Tehrani- Outreach Worker
Maysam Ebadi - Outreach Worker

**Persian Advice Bureau
Trustees Report
For the Year ended 4th April 2021**

Trustees' responsibilities in relation to the financial statements

The Barnet Lone Parent 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)

In preparing the financial statements the trustees are required to: -

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the 'going concern' basis unless it is inappropriate 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. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees declare that they have approved this report.

Full Name: Foujon Naini

Position: Trustee

Signature:



Date: 15/02/2021

**Persian Advice Bureau
Independent Examiner's Report
For the year ended 4th April 2021**

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 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement 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 in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Signature: Keisha Chidziva

Name: Keisha Chidziva

Date: 14/02/2022

Professional Qualification: BSc Applied Accounting

Address: Community Barnet
SEIDS Hub, Wembley, HA9 0RJ

**Persian Advice Bureau
Statement of Financial Activities
For the year ended 4th April 2021**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2021	2021	2021	2020
Income from:		£	£	£	£
Donations	2	4,261	-	4,261	12,138
Charitable Activities	3	-	73,120	73,120	10,084
Total Income		4,261	73,120	77,381	22,222
Expenditure on:					
Charitable Activities	4	(500)	(27,975)	(28,475)	(23,941)
Total Expenditure		(500)	27,975	(28,475)	(23,941)
Net Income and (Expenditure) before transfers		3,761	45,145	48,906	(1,719)
Transfers		-	-	-	-
Net Income and (Expenditure)		3,761	45,145	48,906	(1,719)
Reconciliation of Funds					
Total Funds Brought Forward		5,979	-	5,979	7,698
Total Funds Carried Forward		9,740	45,145	54,885	5,979

**Persian Advice Bureau
Balance Sheet
As at 4th April 2021**

	Notes	2021 £	2020 £
Fixed Assets			
Tangible Assets	5	1,500	-
Current Assets			
Debtors	6	3,264	6,243
Cash at Hand and Bank		60,677	596
		<u>63,941</u>	<u>6,839</u>
Creditors: Amounts falling due within one year	7	(600)	(860)
Net Current Assets		<u>63,341</u>	<u>5,979</u>
Total Assets less Current Liabilities		<u>64,841</u>	<u>5,979</u>
Creditors: Amounts falling due in more than in year	8	(9,956)	-
Net Assets		<u>54,885</u>	<u>5,979</u>
Funds			
Restricted Funds	9	45,145	-
Unrestricted Funds	10	9,740	5,979
		<u>54,885</u>	<u>5,979</u>

The trustees declare that they have approved the accounts above.

Signed on behalf of the charity's trustees:

The Trustees declare that they have approved this report.

Full Name: Foujon Naini

Position: Trustee

Signature:

Date: 15/02/2021

**Persian Advice Bureau
Notes to the financial statements
For the year ended 4th April 2021**

Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Persian Advice Bureau meets the definition of a public benefit entity under FRS 102. Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. After due consideration, it was concluded that no restatement of the comparatives was required.

The financial statements have been prepared on a going concern basis. In arriving at this conclusion, the trustees have taken into account any material uncertainties that may affect the charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Funds Structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the funder.

Income recognition

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

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources. Donations represent voluntary amounts received during the year.

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 accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Persian Advice Bureau
Notes to the financial statements
For the year ended 4th April 2021

1. ACCOUNTING POLICIES (continued)

Cash Flow Statement

The Charity has taken advantage of FRS 102 (Section 1A) which exempts small charities from preparing Cash Flow Statements

Trade Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Trade Creditors

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 funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Motor Vehicles - 25% Straight line basis

2. Donations

	Unrestricted Funds 2021	Total Funds 2021	Total Funds 2020
	£	£	£
Donated Services	4,261	4,261	12,138

3. Incoming resources from Charitable Activities

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
	£	£	£	£
London Legal Support	-	1,500	1,500	-
Young Barnet Foundation		18,425	18,425	-
Neighbourly Community Fund	-	400	400	-
City of London	-	9,493	9,493	-
London Community Fund		5,492	5,492	-
Co-operative Bank		110	110	-
London Borough of Barnet	-	25,000	25,000	-
Inclusion Barnet		8,800	8,800	-
Charity Aid Foundation	-	3,900	3,900	-
Support Services	-	-	-	10,084
	-	73,120	73,120	10,084

Persian Advice Bureau
Notes to the financial statements
For the year ended 4th April 2021

4. Expenditure on Charitable Activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Support Services	(500)	(27,975)	(28,475)	(23,941)
	<u>(500)</u>	<u>(27,975)</u>	<u>(28,475)</u>	<u>23,941</u>

5. Tangible Fixed Assets

	Motor Vehicles £
Cost	
At 5th April 2020	2,000
Additions	-
At 4th April 2021	<u>2,000</u>
Depreciation	
At 5th April 2020	-
Charge for the Year	500
At 4th April 2021	<u>500</u>
Net Book Value	
At 4th April 2021	<u>1,500</u>
At 4th April 2020	<u>-</u>

6. Debtors

	2021 £	2020 £
Other Debtors	<u>3,264</u>	<u>6,243</u>

7. Creditors: Amounts due in less than one year

	2021 £	2020 £
Accruals	<u>(600)</u>	<u>(860)</u>

8. Creditors: Amounts due in more than one year

	2021 £	2020 £
Loan	<u>(9,956)</u>	<u>-</u>

Persian Advice Bureau
Notes to the financial statements
For the year ended 4th April 2021

9. Restricted Funds

	Balance at 5th April 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 4th April 2021 £
London Legal Support	-	1,500	(1,500)	-	-
Young Barnet Foundation	-	18,425	(8,550)		9,875
Neighbourly Community Fund	-	400	(400)	-	-
City of London	-	9,493	(9,493)	-	-
London Community Fund	-	5,492	(4,022)		1,470
Co-op Banking	-	110	(110)		0
London Borough of Barnet	-	25,000	0		25,000
Inclusion Barnet	-	8,800	0		8,800
Charity Aid Foundation	-	3,900	(3,900)		-
	<u>-</u>	<u>73,120</u>	<u>(27,975)</u>	<u>-</u>	<u>45,145</u>

10. Unrestricted Income Funds

	Balance at 5th April 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 4 th April 2021 £
General Funds	<u>5,979</u>	<u>4,261</u>	<u>(500)</u>	<u></u>	<u>9,740</u>

11. The Trustees do not receive any remuneration in respect of their role as Trustees.