

PERSIAN ADVICE BUREAU

Trustees Report and Financial Statements

For the year ended April 4, 2024



Persian Advice Bureau

مرکز فرهنگی هنری ایرانیان لندن

Persian Advice Bureau

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**Persian Advice Bureau
Charity Information**

Organisation Name Persian Advice Bureau (PAB)
Organisation Address 54 Hendon Lane, London, N3 1TT

Charity Number 1163147

Bankers National Westminster Bank
Enfield Customer Service
Centre PO Box 145
Lee House, Baird Road
Middlesex EN11FN

Independent Examiner DEHSHID & CO ACCOUNTANTS
HANOVIA HOUSE
30 EASTMAN ROAD
LONDON, W3 7YG

Trustees

<u>Position</u>	<u>Name</u>	<u>Appointed-Resigned</u>
Founder/Chair	Foujon Naini	14/08/2015
Treasurer	Farank Rezazadeh	14/08/2015
Secretary	Atusa Tehrani	14/08/2015
	Nader Fam	01/03/2024

Persian Advice Bureau Trustees

Report For the Year ended April 4, 2024

The Trustees of the Persian Advice Bureau (PAB) are pleased to present their annual report and financial statements for the year ended April 4, 2024. The report outlines the charity's activities, financial performance, and impact on the communities we serve.

Objectives and Activities

The primary objective of PAB is to support asylum seekers, refugees, and vulnerable migrants by providing legal advice, advocacy, and essential services. Our key activities include:

- Providing asylum and human rights legal advice.
- Support migrants in accessing welfare benefits and housing assistance.
- Training bilingual outreach workers to support non-English speaking clients.
- Partnering with local authorities and community organizations to expand support services.
- To promote Persian culture, art, and heritage.

Main Activities

March 8 - International Women's Day was celebrated at the Lavash restaurants with asylum-seeking women from the two hotels that PAB is commissioned by Barnet Council to assist, with Councillor Sara Conway and Councillor Sargent.

March 13 -The Norouze Event -The Farsi-speaking asylum seekers were given a Haftseen and a box of Persian patisserie.

March 23 - An inspirational vegan Iftar meal shared with the asylum seekers and ladies of the faith community, in collaboration with PAB, Nisa -Nashim and the Jewish Vegetarian Society.

March 25 - Mother's Day was celebrated with Barnet asylum-seeking families in the two hotels. The children were given a box of chocolate and a card a day before to gift to their mothers on Mothering Sunday.

April 8 - Easter Day Activity for over 85 children at the hotels.

April 13 - An Iftar celebrated with over 150 hotel residences.

April 14: Metropolitan police officers from Colindale Police Station meet with the asylum seekers and the children at one of the hotels. An afternoon of talk, games, discussions, and gift distribution.

April 23 - Children's Eid gift distribution. Over 200 donated gifts were distributed among asylum-seeking children.

April 30 - In collaboration with the Groundswell Project, 80 halal traditional Persian meals were given to asylum seekers staying at Home Office accommodations in Barnet in celebrate Eid Fitr.

May 7 - King Charles III Coronation was celebrated with the asylum seekers.

May 15 - Barnet Asylum Health gathering in collaboration with Community Barnet and other Barnet organisations.

June 6: PAB Founder Foujon Naini was invited by Nisa Nashim to speak at the House of Commons on 'Female Perspective on Asylum in the UK'.

June 23 - Asylum-seeking children are invited to a boxing match.

June 25 - Refugee Week Celebration at Victoria Park, N3, in collaboration with Barnet Council and NCG.

July 10 - Refugee Week Celebration at the Arts Depot, N12. 'An Evening of Laughter and Joy' is a joyful performance performed by asylum seekers.

July 19 - Four donated pallets of scooters and bicycles (over 100 items) were distributed among the asylum-seeking children of two hotels. It was a joyful day.

September 14 - Recommencement of 2023 Saturday activity classes for the asylum-seeking children in the hotels.

October 10 - Distribution of donated school stationery donations

October 31 - Halloween Celebration party organised by PAB for the asylum-seeking children in the hotels.

December 18 - Christmas party organised by PAB staff for asylum-seeking children in the hotels. Over 125 children received Christmas gifts and chocolates.

January 2024 - Barnet and Southgate College continued to fund ESOL classes for asylum seekers who could not attend college within the first six months of their arrival. £35 winter voucher and Videophone SIM cards continue to be distributed to all asylum seekers arriving in Barnet

Achievements and Performances during 2023 – 2024

During the past year, as one of the two charities commissioned by the London Borough of Barnet Council to continue the Barnet Asylum Project to 2024-2025, assisting asylum seekers in two of the four hotels in Barnet, PAB has:

- Assisted over 4000 asylum seekers housed in Barnet hotels through legal and welfare support.
- Provided training sessions to volunteers and outreach workers to enhance service delivery.
- Successfully secured additional funding to expand legal aid services.
- Strengthened collaborations with organisations such as Migrant Help, Home Office, Barnet Council, and local charities.
- Referral of asylum seekers to Home-Start Barnet and other organisations within Barnet for volunteering and development
- Invitation as a guest speaker on 'Female Perspective on Asylum in the UK'.
- Brining a performance on stage within two months, performed by the asylum seekers of Barnet and London.

Governance and Structure

PAB is managed by a Board of Trustees that is responsible for overseeing governance, compliance, and financial management. The organisation operates with a small but dedicated team committed to delivering high-quality services to those in need in the London Borough of Barnet and nationally.

Conclusion

The Trustees thank our donors, partners, staff, and volunteers for their unwavering support throughout the past year. PAB remains committed to advocating for and empowering marginalised communities and ensuring access to justice and essential services for asylum seekers, refugees, and all members of our community.

Advisers

Warren Grant - Solicitor
Foujon Naini - Founder /Senior Adviser
Zahra Mogadassi - Senior Outreach Worker
Maysam Ebadi - Outreach Worker
Behnaz Vakili - Outreach Worker
Anna Hussain - Outreach Worker
Anisa Ali – Asylum Caseworker
Professor M. Boroumand - Medical Nutritionist

Trustees Responsibilities In Relation To Financial Statements

The Persian Advice Bureau 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 a 'going concerned' 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 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: 03/02/2024

Persian Advice Bureau
54 Hendon Lane
London, N3 1TT
020 8446 1716



**Persian Advice Bureau
Independent Examiner's Report
For the Year ended 4th April 2024**

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:



Name: M.R DEHSHID

Date: 02/02/2025

Professional Qualification:

AAT The professional body for accounting technicians under licence number 6250

Address: Hanovia House, 30 Eastman Road, London, W3 7YG

Dehshid & Co
ACCOUNTANTS

Hanovia House, Suite 101
30 Eastman Road London W3 7YG
Mob: 07828 130705
Tel: 020 3581 5252 Fax: 020 7183 9337
Email: info@dehshidandco.com
Web: www.dehshidandco.com

Persian Advice Bureau
Statement of Financial Activities
For the Year ended 4th April 2024

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2024	2024	2024	2023
Income from:		£	£	£	£
Donations	2	181	-	181	4,869
Charitable Activities	3	-	289,262	289,262	168,448
Other income					1,375
Total Income		181	289,262	289,443	174,692
Expenditure on:					
Charitable Activities	4		189,923	189,923	90,447
Total Expenditure		0	189,923	189,923	90,447
Net Income and (Expenditure) before transfers		181	99,339	99,520	84,245
Transfers		-		-	-
Net Income and (Expenditure)		181	99,339	99,520	84,245
Reconciliation of Funds					
Total Funds Brought Forward		11,344	160,758	172,102	87,857
Total Funds Carried Forward		11,525	260,097	271,622	172,102

**Persian Advice Bureau
Balance Sheet
For the Year ended 4th April 2024**

		2024	2023
	Notes	£	£
Fixed Assets			
Tangible Assets	5	7,936	12,468
Current Assets			
Debtors	6	7,585	3,264
Cash at Hand and Bank		262,347	164,736
		<u>269,932</u>	<u>168,000</u>
Creditors: Amounts falling due within one year	7	1200	1200
		<u>268,732</u>	<u>166,800</u>
Net Current Assets		268,732	166,800
Total Assets less Current Liabilities		<u>276,668</u>	<u>179,268</u>
Creditors: Amounts falling due in more than in year	8	5046	7166
		<u>271,622</u>	<u>172,102</u>
Net Assets		271,622	172,102
Funds			
Restricted Funds	9	260,097	160,758
Unrestricted Funds	10	11,525	11,344
		<u>271,622</u>	<u>172,102</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: 02/02/2025

Persian Advice Bureau
Notes to the financial statements
For the Year ended 4th April 2024

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 accrual's 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 2024

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 2024	Total Funds 2024	Total Funds 2023
	£	£	£
Donated Services	181	181	11,344

3. Incoming resources from Charitable Activities

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£
Young Barnet Foundation		3,600	3,600	
Community Bar		278	278	
Barnet and Southgate		3,400	3,400	
Summer Fun project		1,012	1,012	
London Borough of Barnet		249,009	249,009	152,448
Inclusion Barnet			0	
The Finchley Pro		1,373	1,373	
ARNOLD CLARK AUTOM			0	1,000
TRUST FOR LONDON		34,500	34,500	15,000
	-	293,172	293,172	173,317

Persian Advice Bureau
Notes to the financial statements
For the Year ended 4th April 2024

4. Expenditure on Charitable Activities

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£
Support Services		189,923	189,923	90,447
	-	189,923	189,923	90,447

5. Tangible Fixed Assets

	Motor Vehicles £
Cost	
At 5th April 2023	16,998
Disposal	
Additions	
At 4th April 2024	16,998

Depreciation

At 5th April 2023	4,531
Charge for the Year	4,531
At 4th April 2024	9,062

Net Book Value

At 4th April 2024	7,937
At 4th April 2023	12,468

6. Debtors

	2024	2023
	£	£
Other Debtors	6,384	3,264

7. Creditors: Amounts due in less than one year

	2024	2023
	£	£
Accruals	1,200	1200

8. Creditors: Amounts due in more than one year

	2024	2023
	£	£
Loan	4125	7166

Persian Advice Bureau
Notes to the financial statements
For the Year ended 4th April 2024

8. Restricted Funds

	Balance at 5th April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 4th April 2024 £
London Legal Support					
Young Barnet Foundation		3,600			3,600
Community Bar		278	278		
Barnet and Southgate		3,400	3,400		
Summer Fun project		1012	1,012		
London Borough of Barnet	159,758	249,009	152,269		256,498
Inclusion Barnet					
The Finchley Pro		1,373	1,373		
ARNOLD CLARK AUTOM	1,000		1,000		
SEMBLE NETWORK LTD					
TRUST FOR LONDON		34,500	34,500		
	160,758	293,172	193,832	-	260,097

10. Unrestricted Income Funds

	Balance at 5th April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 4th April 2024 £
General Funds	11,344	181	-		11,525

11. The Trustees do receive remuneration in respect of their role as Trustees.