

**REPORT OF THE TRUSTEES
AND
FINANCIAL STATEMENTS
FOR THE YEAR
ENDED 31 MARCH 2021
FOR**



CONTENTS OF THE FINANCIAL STATEMENTS

	Page
Report of the Trustees	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 10
Detailed Statement of Financial Activities	11

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number:	1174132
Principal address:	35 Blackbird, Hill, London, NW9 8RS
Trustees	
Abdul Wakil	- appointed 19/7/2020
Zarifkhan Nawazai	- appointed 19/7/2020
Asad Aruybi	
Gul Kandagar	- appointed 19/7/2020
Bakhtar Zazai	- appointed 19/7/2020
Abdul Rahmani	- appointed 19/7/2020
Emal Khan Arubi	
Independent examiner:	Hybrid Accountancy Limited 6 Pennine Parade, Pennine Drive London, England, NW2 1NT
Principal Bankers:	Santander Bank

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Related parties

There are no related parties that require disclosure.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote social inclusion for the public benefit by preventing people from the Afghan community resident in the United Kingdom becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

Activities in furtherance of this will include the provision of training for employment needs as well as advice on health matters, housing, immigration, education, interpreting/translating and advocacy and help with funeral costs. For the purpose of this clause 'socially excluded' means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community.

The charitable organisation main activities are:

1. To provide a centre at which members of the public can advance their education in the knowledge of Islam.
2. To provide educational activities to those of Islamic faith.

Significant activities

Our premises provides a centre for prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers

The Centre is open all day for daily and Friday prayers. During the week we have good amount of people who regularly attend daily prayers and around 80 who regularly attend Friday and Ramadan prayers. Due to Covid-19 in the beginning of year 2020 we had to adopt to safety measures including social distancing and even close the Mosque during the lockdown.

Funeral Services

The Masjid runs a complete 24 hour funeral services for all Muslims living in the Borough and its' surroundings. It fulfils an essential need for the Muslims that would not have been otherwise available to them. The service runs efficiently with the team working well with the Trustees and Volunteers. The Trust extends their gratitude to these exemplary volunteers.

Maintenance

Special steps to increase the cleanliness of the Masjid has been undertaken. The Trust aims to progressively improve the maintenance of the Masjid premises.

Health and Safety

The Masjid commissions health and safety assessment every year.

Public benefit

The charitable objective of Zazai Association set out in its Memorandum and Articles of Association is to advance and promote the knowledge of the religion of Islam for the public benefit.

The Trustees have considered how our work may most effectively further our charitable objectives for the benefit of the public and have had regard to the Charity Commission's guidance on public benefit when reviewing the aims and objectives of the charity and planning future activities

Volunteers

Most of the charity's activities involve volunteers in the delivery of its activities. We are, as always, grateful to these volunteers in making the activities of our centre a spiritual and pleasant experience for the public.

FINANCIAL REVIEW

Reserves policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trust average monthly spending was £1500 (2020: £1,250) per month during year ended 31st March 2021.

The trustees consider that the ideal level of reserves would cover twelve months spending which is approximately £18,000 (2020: £15,000). The trustees consider the charity is in a healthy position to continue support the charity objectives.

Approved by order of the board of trustees on 25 October 2021 and signed on its behalf by:



Asad Aruybi - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ZAZAI ASSOCIATION IN GREAT BRITAIN

I report on the accounts for the year ended 31 March 2021, which are set out on pages five to nine.

Responsibilities and basis of report

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Hybrid Accountancy Limited
Association of Chartered Certified Accountants
Hybrid Accountancy Limited
6 Pennine Parade, Pennine Drive
London, England, NW2 1NT

25 October 2021

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021


	Not es	Unrestricted funds £	Restricted fund £	31/3/21 Total funds £	31/3/20 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		36,375	-	36,375	9,801
Incoming resources from charitable activities					
Funeral Services		<u>6,469</u>	<u>-</u>	<u>6,469</u>	<u>3,580</u>
Total incoming resources		42,844	-	42,844	13,381
RESOURCES EXPENDED					
Charitable activities					
Funeral Services		4,262	-	4,262	3,408
Governance costs		3,882	-	3,882	3,009
Other resources expended		<u>17,843</u>	<u>-</u>	<u>17,843</u>	<u>8,550</u>
Total resources expended		25,987	-	25,987	14,967
NET INCOMING/(OUTGOING) RESOURCES					
		16,857	-	16,857	(1,586)
RECONCILIATION OF FUNDS					
Total funds brought forward		26,093	-	26,093	27,679
TOTAL FUNDS CARRIED FORWARD		<u>42,950</u>	<u>-</u>	<u>42,950</u>	<u>26,093</u>

BALANCE SHEET

AT 31 MARCH 2021

		Unrestricted funds £	Restricted fund £	31/3/21 Total funds £	31/3/20 Total funds £
	Notes				
CURRENT ASSETS					
Debtors	3	1,333	-	1,333	1,333
Cash at bank and in hand		<u>42,617</u>	<u>-</u>	<u>42,617</u>	<u>24,760</u>
		43,950	-	43,950	26,093
CREDITORS					
Amounts falling due within one year	4	<u>(1,000)</u>	<u>-</u>	<u>(1,000)</u>	<u>-</u>
NET CURRENT ASSETS		<u>42,950</u>	<u>-</u>	<u>42,950</u>	<u>26,093</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>42,950</u>	<u>-</u>	<u>42,950</u>	<u>26,093</u>
NET ASSETS		<u>42,950</u>	<u>-</u>	<u>42,950</u>	<u>26,093</u>
FUNDS	5				
Unrestricted funds				<u>42,950</u>	<u>26,093</u>
TOTAL FUNDS				<u>42,950</u>	<u>26,093</u>

The financial statements were approved by the Board of Trustees on 25 October 2021 and were signed on its behalf by:


Gul Kandagar -Trustee


Asad Aruybi -Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

ACCOUNTING CONVENTION

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

INCOMING RESOURCES

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

RESOURCES EXPENDED

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Prepayments	<u>1,333</u>	<u>1,333</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Accrued expenses	<u>1,000</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

5. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
Unrestricted funds			
General Donation	26,093	14,650	40,743
Funeral Services	-	2,207	2,207
	<u>26,093</u>	<u>16,857</u>	<u>42,950</u>
TOTAL FUNDS	<u>26,093</u>	<u>16,857</u>	<u>42,950</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Donation	36,375	(21,725)	14,650
Funeral Services	6,469	(4,262)	2,207
	<u>42,844</u>	<u>(25,987)</u>	<u>16,857</u>
TOTAL FUNDS	<u>42,844</u>	<u>(25,987)</u>	<u>16,857</u>

Comparatives for movement in funds

	At 1/4/19	Net movement in funds	At 31/3/20
	£	£	£
Unrestricted Funds			
General Donation	27,679	(1,758)	25,921
Funeral Services	-	172	172
	<u>27,679</u>	<u>(1,586)</u>	<u>26,093</u>
TOTAL FUNDS	<u>27,679</u>	<u>(1,586)</u>	<u>26,093</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Donation	9,801	(11,559)	(1,758)
Funeral Services	<u>3,580</u>	<u>(3,408)</u>	<u>172</u>
	<u>13,381</u>	<u>(14,967)</u>	<u>(1,586)</u>
TOTAL FUNDS	<u><u>13,381</u></u>	<u><u>(14,967)</u></u>	<u><u>(1,586)</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General Donation	27,679	12,892	40,571
Funeral Services	<u>-</u>	<u>2,379</u>	<u>2,379</u>
TOTAL FUNDS	<u><u>27,679</u></u>	<u><u>15,271</u></u>	<u><u>42,950</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Donation	46,176	(33,284)	12,892
Funeral Services	<u>10,049</u>	<u>(7,670)</u>	<u>2,379</u>
	<u>56,225</u>	<u>(40,954)</u>	<u>15,271</u>
TOTAL FUNDS	<u><u>56,225</u></u>	<u><u>(40,954)</u></u>	<u><u>15,271</u></u>

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	31/3/21 £	31/3/20 £
INCOMING RESOURCES		
Voluntary income		
Donations	19,153	9,801
Government Grants	<u>17,222</u>	<u>-</u>
	36,375	9,801
Incoming resources from charitable activities		
Charitable Income- Funeral Services	<u>6,469</u>	<u>3,580</u>
Total incoming resources	42,844	13,381
RESOURCES EXPENDED		
Charitable activities		
Grants to institutions- Funeral Services	4,262	3,408
Governance costs		
Accountancy	1,000	-
Legal fees	<u>2,882</u>	<u>3,009</u>
	3,882	3,009
Other resources expended		
Other operating leases	16,000	8,540
Support costs		
Management		
Insurance	1,463	-
Light and heat	<u>380</u>	<u>-</u>
	1,843	-
Finance		
Bank charges	<u>-</u>	<u>10</u>
Total resources expended	25,987	14,967
Net income/(expenditure)	<u>16,857</u>	<u>(1,586)</u>

This page does not form part of the statutory financial statements