

CHARITY REGISTRATION NUMBER: 1174132

ZAZAI ASSOCIATION IN GB
Unaudited Financial Statements
31 March 2022

Zazai Association In GB
Financial Statements
Year ended 31 March 2022

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Zazai Association In GB

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Zazai Association In GB

Charity registration number 1174132

Principal office 35 Blackbird Hill
NW9 8RS
London

The trustees

Mr. Abdul Wakil
Mr. Zarifkhan Nawazai
Mr. Asad Aruybi
Mr. Gul Kandagar
Mr. Bakhtar Zazai
Mr. Abdul Rahmani
Mr. Emal Khan Arubi

Independent examiner

R&R Accountancy Services Limited
Certified Chartered Accountants
219-A
Cricklewood Broadway
London
NW2 6JX

Structure, governance, and management

There were no changes in any structure, governance and management for the period ended 31 March 2022. The charity is controlled by its governing document, a deed of trust, and constitutes an incorporated charity.

Objectives and activities

The Charity's activities during the year are described in detail below:

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.

General Charitable Activities: Education/Training Religious activities provides buildings/facilities/open space and providing funeral services.

Income from the donations was £55,123.93 in 2022 as compared to £42,844 in 2021. In this amount £55,123.93 relates to unrestricted funds.

The unrestricted funds expenditure for 2022 was £32,379.85 as compared to £25,987 in 2021.

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Trustees' Annual Report (*continued*)

Year ended 31 March 2022

Financial review

Designated Funds:

The Charity does not have any designated funds.

Discounted, Continuing and Acquired Operations:

All the charity's operations are continuing and there are no operations that were discontinued or acquired during the year.

Funds in deficit:

No funds are in deficit at the balance sheet date. Funds in surplus:

There was an operating surplus of £22,744.08.

Inter-funds Loan:

There were no inter-fund loans outstanding at the balance sheet date.

Plans for future periods.

The charity is collecting funds to generate more stable income to support the charitable activities and donate towards good causes for people in need. The charity would also focus on the collection of funds to contribute towards the floods and earthquakes victims all over the world.

RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP.
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material

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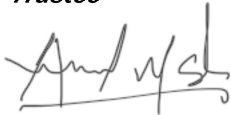
- departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 1993 and the Charity (Accounts and Reports) Regulations 2008. 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' annual report was approved on 23rd December 2022 and signed on behalf of the board of trustees by:

Mr. Emal Khan Arubi

Trustee

A handwritten signature in black ink, appearing to read 'Emal Khan Arubi', written over a horizontal line.

Zazai Association In GB

Independent Examiner's Report to the Trustees of The Mosque and Islamic Centre of Brent

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of The Mosque and Islamic Centre of Brent ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

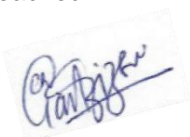
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Qaiser Chowdhry
Certified Chartered Accountants
219-A Cricklewood Broadway
London
NW2 3HP

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Statement of Financial Activities for the year ended 31 March 2022

	Note	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
Income & Endowments from:	4				
Donations & Legacies		13,657	-	13,657	36,375
Funeral Subscriptions		41,467	-	41,467	6,469
Total income		55,124	-	55,124	42,844
Expenditure on:	5				
Charitable activities		11,934	-	11,934	4,262
Governance Costs		3,610	-	3,610	3,882
Others		16,635	-	16,635	17,843
Total expenditure		32,179	-	32,179	25,987
Net income for the year		22,945	-	22,945	16,857
Net income after transfers		22,945	-	22,945	16,857
Net movement in funds		22,945	-	22,945	16,857
Total funds brought forward		42,950	-	42,950	26,093
Total funds carried forward		65,895	-	65,895	42,950

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations

The notes attached on pages 7 to 11 form an integral part of these accounts.

Zazai Association In GB

Notes to the Financial Statements (*continued*)
Year ended 31 March 2022

BALANCE SHEET AS AT 31st MARCH 2022

	Notes	2022 £	2021 £
Current assets			
Debtors	6	1,333	1,333
Cash at bank and in hand		65,362	42,617
Total current assets		66,695	43,950
Creditors: amounts falling due within one year	7	(800)	(1,000)
Net current assets		65,895	42,950
The total net assets of the charity		65,895	42,950
The total net assets of the charity are funded by the funds of the charity, as follows: -			
Unrestricted Revenue Funds	8	65,895	42,950
Total charity funds		65,895	42,950

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

Mr. Asad Aruybi
Trustee

Approved by the board of trustees on 23rd December 2022

Mr. Emal Khan
Arubi
Trustee



The notes attached on pages 7 to 14 form an integral part of these accounts.

Zazai Association In GB

Notes to the Financial Statements

Year ended 31st March 2022

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated. The address of the principal office is 35 Blackbird Hill, London NW9 8RS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.

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Notes to the Financial Statements (*continued*) Year ended 31 March 2022

- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Donations - Friday Collections	29,141	-	29,141	36,375
Donations - Funeral Fund	36,221	-	36,221	6,469
Total donations and gifts from individuals	65,362	-	65,362	42,844

All the income in the prior year was unrestricted.

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Notes to the Financial Statements (continued)

Year ended 31 March 2022

5. Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestrict ed Funds	Current year Restrict ed Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Charitable activities -Funeral services	11,934	-	11,934	4,262
Governance Costs				
Accountancy Fees	800	-	800	1,000
Premises Rent	16,000	-	16,000	16,000
Light & heat	-	-	-	380
Rates	596	-	596	-
Insurance	241	-	241	1,463
Legal & Professional Fees	2,810	-	2,810	2,882
Total direct spending	32,380	-	32,380	25,987

All the expenditure in the prior year was unrestricted.

6. Debtors	2022	2021
	£	£
Prepayments	1,333	1,333
	1,333	1,333
7. Creditors: amounts falling due within one year	2022	2021
	£	£
Accrued Accountancy Fees	800	1,000
	800	1,000

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8. Unrestricted Revenue Funds

As at 31 March 2022	Funds brought forward from 2021	Net Movement in Fund	Funds carried forward to 2023
	£	£	£
Unrestricted funds: -			
General Donations	40,743	(11,069)	29,674
Funeral Services	2,207	34,014	36,221
Total unrestricted and designated funds	42,950	22,945	65,895

Net movement in funds, are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds: -			
General Donations	13,657	(20,665)	(7,008)
Funeral Services	41,467	(11,514)	29,953
	55,124	(32,179)	22,945

Comparatives for movement in funds - 2021

As at 31 March 2021	Funds brought forward from 2020	Net Movement In Fund	Funds carried forward to 2021
	£	£	£
Unrestricted funds: -			
General Donations	26,093.00	14,650.00	40,743
Funeral Services	-	2,207.00	2,207
Total unrestricted and designated funds	26,093	16,857	42,950

Net movement in funds, are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds: -			
General Donations	36,375	(21,725)	14,650
Funeral Services	6,469	(4,262)	2,207
	42,844	(25,987)	16,857

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Income and Expenditure Account for the year ended 31 March 2022

	2022 £	2021 £
Income		
Income - Friday Collections	13,657	19,153
Income from funeral donations	41,469	6,469
Government Grants	-	17,222
Total Income	55,126	42,844
Expenditure		
Charitable Activates	218	-
Grants made for funeral services	11,715	4,262
Rates and water charges	398	-
Light heat and power	-	380
Premises rent	16,000	16,000
Insurance	241	1,463
Other legal and professional	2,810	2,882
Independent Examiner's fees	800	1,000
Total expenditure in the year	32,181	25,987
Net income	22,945	16,857

This page does not form part of the statutory financial statements